

Woodford County Fiscal Court

The Woodford County Fiscal Court has scheduled a Special Meeting for the purpose of meeting as a Committee of the Whole Tuesday, **May 12, 2026 at 3:00 PM** at the Woodford County Courthouse 2nd Floor Court Room 103 S. Main St. Versailles, KY.

The following items will be discussed:

- 1. Call To Order And Roll Call**
- 2. Employee Health Benefits Presentation**
- 3. IRB - Castle And Key**

Documents:

CASTLE KEY - WOODFORD COUNTY EXPANSION - BOND TERM SHEET.PDF
CHANGE-PRO REDLINE - IRB - 2026 - CASTLE KEY DISTILLERY - BOND
ORDINANCE.PDF
CK - LOCAL TAX PAYMENT AND GUEST STATE OF ORIGIN SUMMARY.PDF
IRB - 2026 - CASTLE KEY DISTILLERY - BOND ORDINANCE-4904-0754-4220-
V3.PDF
IRB OVERVIEW - CASTLE KEY DISTILLERY.PDF

- 4. Budget FY 2026-2027 Discussion**

Documents:

BUDGET FY 2026-2027 WORKSHEET UPDATED 5-1-26 WITH EXPENDITURES
THRU 2-11-26 - MASTER COPY (VERSION 4) - PUBLIC COPY.PDF
RECEIPTS 2026-27 PUBLIC COPY.PDF

- 5. Adjournment**

This agenda is subject to change. Public attendance is welcome. All meetings are livestreamed to the Woodford County, Kentucky [Facebook page](#) and [YouTube channel](#).

BOND INFORMATION SHEET

WOODFORD COUNTY, KENTUCKY INDUSTRIAL REVENUE BONDS (CASTLE & KEY DISTILLERY EXPANSION PROJECT)

Peristyle, LLC dba Castle & Key Distillery and its related companies (collectively, “C&K”) request that the Fiscal Court of Woodford County, Kentucky (the “County”) issue a revenue bond (the “Bond”) in a maximum revolving principal amount not to exceed \$90,000,000 as an economic development incentive to induce the continuation and proposed acquisition, construction, equipping and installation of future improvements to the Project (as defined below). The Bond would abate property taxes on the Project during its term and would be revolving solely as to manufacturing equipment. The Bond would not impact the County’s (or other local) property tax revenues from C&K’s barrels, distillate and other inventories or the County’s occupational license tax revenues from the Company and its employees. The Bond would not be a general obligation of the County, would not be supported by the County’s credit or taxing power, and would not affect the County’s credit or constitutional borrowing capacity.

1. Project Company: C&K.
2. Project Description: The C&K distillery and related properties and planned improvements of approximately \$61,250,000 described in Exhibit A.

The Project will not include barrels, distillate, finished goods and other inventories which will continue to be subject to state and local distilled spirits and other property taxes.
3. Term/Maturity: 40 years.
4. Principal Amount: Up to \$90,000,000 (revolving draw Bonds).
5. School PILOTs: School District Hold Harmless PILOT. School PILOT calculated the annual school property tax reduced by the additional state funds the School District receives under the state school funding formula (SEEK etc.) because the Project is not on the District’s property tax roll as calculated at the time of issuance (the District is held harmless even if the state school funding law changes).
6. Industrial Revenue Bonds:
 - (i) Not general obligations of the County;
 - (ii) Not backed by a pledge of the County’s credit or taxing power; and
 - (iii) Not an indebtedness of the County within the meaning of the KY Constitution and do not reduce or impact the County’s constitutional borrowing capacity.
7. Structure: Title to the Project would be transferred to the County and leased back to C&K for the term of the Bond pursuant to KRS 103.200 to 103.285 (the “IRB Act”). The existing

leases of the land and facilities located at 120 U.S. 60 Bypass and 1022 Greenheck Drive would be assigned to the County on a nonrecourse basis and the land and facilities shall be subleased to C&K for the term of the Bond pursuant to KRS 65.940 through 65.956 (the Governmental Leasing Act) and the IRB Act.

Contacts

Will Arvin
Owner
Castle & Key Distillery
4445 McCracken Pike
Frankfort, Kentucky 40601
Phone: 859.576.2400
Will@CastleandKey.com

Timothy J. Eifler
Stoll Keenon Ogden PLLC
400 West Market Street, Suite 2700
Louisville, Kentucky 40202
Phone: 502.560.4208
Timothy.Eifler@skofirm.com

EXHIBIT A

The Project includes C&K's existing fixed assets and leased assets (land, building and equipment) located at 4306 and 4445 McCracken Pike, 120 U.S. 60 Bypass, 1022 Greenheck Drive and 3025 Versailles Road, all located within the County, and any or all of the following and other planned or potential improvements at the McCracken Pike locations (the distillery) deemed necessary by C&K in connection with the operation of the distillery:

1. *Superintendent's Cottage*: This portion of the project involves renovating an existing building onsite that was historically used as a dwelling for distillery workers. The building will be transformed for various uses, including adding a kitchen to allow hosting of private events for VIPs and industry groups, including an additional tasting space, an overnight rental option, etc.
2. *Second Cistern Room*: This portion of the project makes use of a dilapidated building (presently has no roof) that was historically used as the distillery's cistern room. The building will be transformed into a single barrel selection space/tasting room.
3. *Distillery-related dining facility*: This portion of the project involves renovating one part of a building onsite to transform it into a dining facility (pizza) for guests who visit the distillery.
4. *Distillery-related overnight accommodations facility*: Potential conversion of the administration building into a facility providing overnight accommodations for guests who visit the distillery, including conversion costs and related furniture, fixtures and equipment.

Barrels, distillate, raw materials, goods in process and finished goods inventories are specifically excluded from the Project.

ORDINANCE NO. 2026-__

AN ORDINANCE OF THE COUNTY OF WOODFORD, KENTUCKY, AUTHORIZING THE ISSUANCE OF A SERIES OF REVOLVING INDUSTRIAL REVENUE BONDS HAVING AN AGGREGATE REVOLVING PRINCIPAL AMOUNT NOT TO EXCEED \$90,000,000 AND DESIGNATED THE COUNTY OF WOODFORD, KENTUCKY REVOLVING INDUSTRIAL BUILDING REVENUE BONDS, SERIES 2026 (CASTLE & KEY DISTILLERY PROJECT), FOR THE PURPOSE OF FINANCING AN INDUSTRIAL BUILDING PROJECT; APPROVING AND AUTHORIZING THE EXECUTION, DELIVERY AND ACCEPTANCE OF (A) A LEASE AGREEMENT BETWEEN THE COUNTY, AS LESSOR, AND PERISTYLE, LLC, AS LESSEE, (B) A BOND PURCHASE AGREEMENT PROVIDING FOR THE ISSUANCE, SALE, AND DELIVERY OF THE BONDS, AND (C) OTHER RELATED DOCUMENTS; AND TAKING OTHER RELATED ACTIONS.

WHEREAS, County of Woodford, Kentucky (the “Issuer”), pursuant to the provisions of Sections 103.200 to 103.285, inclusive, and Sections 65.940 to 65.956, inclusive, of the Kentucky Revised Statutes, as amended (respectively, the “Industrial Revenue Bond Act” and the “Government Leasing Act” and together, the “Act”), is authorized to lease property and issue its revenue bonds and to make the proceeds from the sale thereof available to a company to finance industrial building facilities as defined in the Act, such leases and bonds being payable from rental payments made by such company; and, under the Act, the leasing of property and financing of industrial buildings constitutes a valid public purpose; and

WHEREAS, Peristyle, LLC dba Castle & Key Distillery, a Kentucky limited liability company (the “Company”), proposes that the Issuer, pursuant to the Act, assist the Company in acquiring leasehold interests in certain real property leased under warehouse leases (each a “Warehouse Lease” and collectively, the “Warehouse Leases”) and financing the acquisition of industrial building facilities to be leased, acquired, constructed, developed, installed, improved, commissioned and equipped by the Company within the boundaries of the Issuer, such facilities to be utilized in the manufacture of whiskey (collectively as the “Project” (which is more particularly described in the Lease Agreement hereinafter identified and approved)); and the Project qualifies for financing as an “industrial building” within the meaning of the Section 103.200(1)(a) of the Act; and

WHEREAS, the acquisition, construction, development, installation, improvement, commissioning and equipping of the Project is expected to promote economic development and to encourage the increase of industry within the environs of the Issuer and the Commonwealth of Kentucky; and

WHEREAS, at the Company’s request the Issuer is prepared, pursuant to the Act, to accept a nonrecourse assignment of the rights under the Real Property Leases for the Project and issue a single series of its industrial revenue bonds for the purposes of financing the acquisition, construction, development, installation, and equipping of the Project and paying costs of issuance of the series of the

industrial revenue bonds, upon terms that are to be set forth in the Lease Agreement and other documents hereinafter identified and approved; and

WHEREAS, pursuant to the provisions of Section 103.220 of the Act, the Company has made a request in writing, that the sale of the industrial revenue bonds hereinafter identified and authorized, bearing interest as set out in the Bond Purchase Agreement hereinafter identified and approved, shall be made upon a negotiated basis; and

WHEREAS, it is necessary and proper in the interests of the health, safety, convenience, and general welfare of the citizens, residents, and inhabitants of the Issuer and its environs that the Issuer (a) authorize the issuance of a series of industrial revenue bonds in order to finance, for the Company's benefit, the acquisition of leasehold interests in and other real property for the Project and the acquisition, construction, development, installation, and equipping of the Project and to pay certain costs of issuance of the series of the industrial revenue bonds; (b) authorize the execution of the Lease Agreement between the Issuer, as lessor, and the Company, as lessee; (bc) authorize the execution of the Bond Purchase Agreement among the Issuer, the Company, the Purchaser (hereinafter defined), and the Servicing Agent (hereinafter defined) providing for the issuance, sale, and delivery of the industrial revenue bonds by the Issuer to the Purchaser identified below; (d) authorize the execution of the Hold Harmless Payment in Lieu of Taxes Agreement between the Issuer and the Company, and (e) authorize the execution of other necessary or related documents and related actions.

NOW, THEREFORE, COUNTY OF WOODFORD, KENTUCKY, ACTING BY AND THROUGH ITS FISCAL COURT, DOES HEREBY ORDAIN AS FOLLOWS:

Section 1. Adoption of Premises. The facts and recitations set out in the preamble of this Ordinance are enacted and incorporated as a part hereof, and the terms defined in said preamble shall have the same meanings when used herein.

Section 2. Determination and Findings of Fiscal Court. For the purposes set forth in the preamble, which is incorporated as a part hereof, and pursuant to the Act, the Issuer acting by and through its Fiscal Court hereby finds and determines as follows:

(a) The Project, will be located within the geographical boundaries of the Issuer and constitutes an Industrial Building.

(b) The financing of the Project is consistent, and complies, with the provisions of the Act.

(c) The Project consist of real property and certain leasehold interests therein, real property improvements and certain leasehold interests therein, fixtures, and personal property and/or equipment, to be used in or necessary in connection with an activity, business or industry as described and set forth in the Act, specifically, KRS 103.200(1)(a), and located within the Issuer.

(d) The Project is to be acquired, constructed, installed, improved, commissioned, equipped and financed with the proceeds of the Bonds pursuant to the provisions of the Act.

(e) The acquisition, development, and construction of the Project and the funding of the Project creates long-term economic growth, will encourage the expansion of industry and commerce within the Issuer, in accordance with the public policy of the Commonwealth of Kentucky for economic development, creates new jobs, relieves conditions of unemployment, and promotes economic development within the Commonwealth and the Issuer.

(f) The Issuer accepts conveyance from the Company of the Project, including assignment of the Warehouse Leases, subject to the terms and conditions contained in the instruments of conveyance and in the Lease Agreement.

Section 3. Authorization of Bonds. The Issuer hereby:

(a) Authorizes the sale, issuance, execution, and delivery of a single series of the County of Woodford, Kentucky Revolving Industrial Building Revenue Bonds, Series 2024 (Castle & Key Distillery Project) (the “Bonds”), which shall be issued in the form and subject to the terms and specifications set forth in the Bond Purchase Agreement identified below governing the issuance and delivery of the Bonds.

(b) Authorizes the issuance of the Bonds in a maximum revolving principal amount not to exceed \$90,000,000; and

(c) Authorizes the use of the proceeds of the Bonds, as provided in the Bond Purchase Agreement and the Lease Agreement, to pay the costs of acquisition, construction, development, installation, and equipping of the Project and to pay certain costs of issuance of the Bonds.

Section 4. Bond Lease Agreement. The Judge/Executive of the Issuer is hereby authorized, empowered, and directed to execute, acknowledge, and deliver on behalf of the Issuer that certain Lease Agreement between the Issuer, as lessor of the Project, and the Company, as lessee (the “Bond Lease Agreement”), which Bond Lease Agreement is hereby approved, authorized, and adopted in substantially the form submitted herewith, with such changes therein as the official executing the same may require or approve on behalf of the Issuer, such approval to be conclusively evidenced by the execution and delivery thereof.

Section 5. Assignment of Warehouse Leases. The Judge/Executive of the Issuer is hereby authorized, empowered, and directed to execute, acknowledge, and deliver on behalf of the Issuer that certain Assignment of Warehouse Leases transferring rights to possess the real property governed by the Warehouse Leases, but not duties and liabilities, to the Issuer, between the Company, as assignor, and the Issuer, as assignee (collectively, the “Assignment of Warehouse Leases”), which Assignments of Warehouse Leases is hereby approved, authorized, and adopted in substantially the form submitted herewith, with such changes therein as the official executing the same may require or approve on behalf of the Issuer, such approval to be conclusively evidenced by the execution and delivery thereof.

Section 6. Bond Purchase Agreement. To provide for the authorization of the Bonds and to prescribe the terms and conditions upon which the Bonds are to be issued, outstanding, secured, executed, accepted, and held, the Judge/Executive is hereby authorized, empowered, and directed to execute and acknowledge on behalf of the Issuer that certain Bond Purchase Agreement (the “Bond Purchase Agreement”) among the Issuer, the Company, C&K Investments, LLC, a Kentucky limited liability company, as Servicing Agent (the “Servicing Agent”), and C&K Investments, LLC, a Kentucky limited liability company, as the Purchaser of the Bonds (the “Purchaser”), and the Judge/Executive is hereby authorized, empowered, and directed to cause the Bond Purchase Agreement to be accepted and executed by the Servicing Agent, hereby so appointed. The Bond Purchase Agreement is hereby approved, authorized, and adopted in substantially the form submitted herewith, with such changes as the officer executing the same may require or approve on behalf of the Issuer, such approval to be conclusively evidenced by the execution and delivery thereof. Upon the conveyance of title to the Project (including rights to the Warehouse Leases) to the Issuer, the Bonds will be secured by a nonforeclosable statutory mortgage lien on the Project as provided by Section 103.250 of the Act. The

Bonds will mature as to principal no later than forty years after their date of issuance, will be subject to optional redemption and will bear interest payable periodically at a fixed rate, all as provided in the Bond Purchase Agreements, reference to which is hereby made. The interest rate on the Bonds shall in no event exceed 8.0% per annum. The sale of the Bonds pursuant to the terms of the Bond Purchase Agreement is hereby authorized, approved, and directed.

Section 7. Assignment of Bond Lease. With respect to the sale of the Bonds, and upon the recommendation of the Company, the Issuer further approves, and the Judge/Executive is authorized and directed to execute and deliver on behalf of the Issuer, that certain Assignment of Bond Lease Agreement between the Issuer and the Purchaser (the "Assignment"), being in substantially the form submitted herewith, with such changes as the officer executing the same may require or approve on the Issuer's behalf, such approval to be conclusively evidenced by the execution and delivery thereof.

Section 8. Payment in Lieu of Taxes Agreement. With respect to the sale of the Bonds, and upon the recommendation of the Company, the Issuer further approves, and the Judge/Executive is authorized and directed to execute and deliver on behalf of the Issuer, that certain Payment in Lieu of Taxes Agreement between the Issuer and the Company (the "PILOT Agreement"), being in substantially the form submitted herewith, with such changes as the officer executing the same may require or approve on the Issuer's behalf, such approval to be conclusively evidenced by the execution and delivery thereof.

Section 9. Amendments. Each of the Assignment of Warehouse Leases, the Bond Lease Agreement, the Bond Purchase Agreement and the Assignment (but not the PILOT Agreement) may be amended, as required by the Company, with approval from the Judge/Executive and Bond Counsel, without further action of the Fiscal Court, provided such amendments are not inconsistent with the provisions of this Ordinance, place no cost, liability or other obligation upon the Issuer, and comply with the provisions of the Act. Such amendments shall be conclusively evidenced by execution by the Judge/Executive, which execution and approval are hereby authorized without further action of the Fiscal Court.

Section 10. Authority to Consummate Lease and Bond Sale. The Judge/Executive, the Fiscal Court Clerk, the County Attorney, and other appropriate officials of the Issuer, and each of them, for and on behalf of the Issuer, are hereby authorized, empowered, and directed to do and perform any and all things necessary to effect the execution and delivery of the Assignment of Warehouse Leases, the Bond Lease Agreement, the Assignment, the PILOT Agreement and all related documents, the performance of all obligations and the preservation of all rights of the Issuer thereunder, the execution and delivery of the Bonds and the performance from time to time of all other actions of whatever nature necessary to carry out the authority conferred or contemplated by and the purposes of this Ordinance, the Assignments of Warehouse Leases, the Bond Purchase Agreement, the Bond Lease Agreement, the Assignment, the PILOT Agreement and related documents, and further to approve and to execute all papers, documents, certificates, or other instruments that may be required for the carrying out and effectuation from time to time of the authority conferred by and the purpose of this Ordinance, the Assignments of Warehouse Leases, the Bond Purchase Agreement, the Bond Lease Agreement, the Assignment, the Bonds, and all related documents, or to evidence said authority and purposes.

Section 11. Further Assurances; Financing Statements. For the acquisition, construction, development, installation, and equipping of the Project, and the financing thereof, the Issuer at Company's request shall execute, acknowledge, and deliver on behalf of the Issuer:

(a) Any mortgage(s) or other financing statements or agreements authorized and approved by the Company and the owner of the bonds (the "Bondholder"), including any collateral sharing or subordination agreements, as may be required by the Company and the

Bondholder, without further action of the Fiscal Court, provided that the terms of such mortgage(s), financing statements or agreements, or collateral sharing or subordination agreements are not inconsistent with the provisions of the Act or this Ordinance and do not create a liability of the Issuer; and

(b) Any amendment to one or more of the Warehouse Leases with the lessors of any of them, authorized and approved by the Company and the Bondholder, as may be required by the Company and the Bondholder, without further action of the Fiscal Court, provided that the terms of such amendment(s) are not inconsistent with the provisions of the Act or this Ordinance and do not create a liability of the Issuer.

The approval of such mortgage(s), financing statements or agreements, collateral sharing or subordination agreements, or amendment(s) to the Warehouse Leases, shall be conclusively evidenced by their execution by the Judge/Executive, which execution and approval are hereby authorized without further action of the Fiscal Court.

Section 12. Industrial Building. The Issuer hereby finds and affirms that the Project is an “industrial building” within the meaning of Section 103.200(1)(a) of the Act.

Section 13. BONDS NOT GENERAL DEBT OF THE ISSUER. The Issuer shall never be required to pay from its own funds any obligations deriving from the Warehouse Leases or the issuance of the Bonds. The Warehouse Leases the rights to which are assigned by the Assignments of Warehouse Leases and such assignment are declared to be special and limited obligations payable solely and only from the receipts derived from the Company under its retained obligations under the Warehouse Leases, as provided in the documents herein approved. The Bonds are declared to be special and limited obligations payable solely and only from the receipts derived under the Bond Lease Agreement and the “Pledged Receipts” pledged under and defined by the Bond Purchase Agreement, as provided in the documents herein approved.

Section 14. Notice to State Local Debt Officer. At the direction of the Judge/Executive, Stoll Keenon Ogden PLLC as Bond Counsel hereby is directed to prepare and submit a notice to the Kentucky Department for Local Government, State Local Debt Officer in compliance with Section 65.117 of the Kentucky Revised Statutes.

Section 15. Authority to Supplement. The provisions of this Ordinance may be supplemented from time to time by resolution of the Fiscal Court.

Section 16. Severability. The provisions of this Ordinance are hereby declared to be severable and, if any section or provision shall, for any reason, be declared invalid, such declaration of invalidity shall not affect the validity of the remainder of this Ordinance.

Section 17. Resolving Conflicts. Upon any conflict between the provisions of this Ordinance and of any prior ordinance, resolution, or parts thereof, the provisions of this Ordinance shall prevail.

Section 18. Date of Effectiveness. This Ordinance shall be in full force and effect from and after its adoption as provided by law. The summary of this Ordinance read at the meetings of the Fiscal Court described below is approved for such purposes and for the purpose of publication as provided by law, and the accuracy of such summary is hereby certified.

[Signature Page Follows]

SIGNATURE PAGE TO BOND ORDINANCE

INTRODUCED, SECONDED, AND GIVEN FIRST READING at a duly convened meeting of the Fiscal Court of County of Woodford, Kentucky, held on {April 14}28, 2026}.

GIVEN SECOND READING AND ADOPTED at a duly convened meeting of the Fiscal Court of County of Woodford, Kentucky, held on {May 12}26, 2026}, signed by the Judge/Executive, ordered published in summary form, and duly enrolled as required by law.

Attest:

James Kay
County Judge/Executive

Jordan Coyle
Fiscal Court Clerk

CERTIFICATION

I, the undersigned, do hereby certify that I am the duly qualified and acting Clerk of County of Woodford, Kentucky (the “Issuer”), and as such Clerk I further certify that the foregoing is a true, correct, and complete copy of an Ordinance duly adopted by the Fiscal Court of the Issuer upon second reading at a duly convened meeting held on {May 12}26, 2026, signed by the Judge/Executive and now in full force and effect, all as appears from the official records of said Issuer in my possession and under my control.

IN WITNESS WHEREOF, I have hereunto set my hand this {May 12}26, 2026}.

Jordan Coyle
Fiscal Court Clerk
County of Woodford, Kentucky

Summary report: Litera Compare for Word 11.5.0.74 Document comparison done on 4/24/2026 7:17:02 AM	
Style name: Default Style	
Intelligent Table Comparison: Active	
Original DMS: nd://4904-0754-4220/2/IRB - 2026 - Castle & Key Distillery - Bond Ordinance.docx	
Modified DMS: nd://4904-0754-4220/3/IRB - 2026 - Castle & Key Distillery - Bond Ordinance.docx	
Changes:	
Add	5
Delete	11
Move From	0
Move To	0
Table Insert	0
Table Delete	0
Table moves to	0
Table moves from	0
Embedded Graphics (Visio, ChemDraw, Images etc.)	0
Embedded Excel	0
Format changes	0
Total Changes:	16

PRIVILEGED - TAXPAYER CONFIDENTIAL

**Peristyle LLC dba Castle & Key Distillery
Woodford County, Kentucky
- 2025 Taxes -**

<u>Tax Type</u>	<u>Local Assessment</u>	<u>Taxes</u>								
		<u>State</u>	<u>Versailles</u>	<u>County</u>	<u>School</u>	<u>Fire</u>	<u>Library</u>	<u>Health</u>	<u>Extension</u>	<u>TOTAL</u>
1 DSP Tax	\$ 108,967,102	\$ 53,462		\$ 46,674	\$ 500,757	\$ 57,749	\$ 39,554	\$ 15,822	\$ 12,657	\$ 726,675
2 Occ'al Tax - Net Profits*				\$ 7,500						\$ 7,500
3 Occ'al Tax - Wages**				\$ 61,653						\$ 61,653
<i>Unaffected Taxes:</i>	\$ 108,967,102	\$ 53,462		\$ 115,827	\$ 500,757	\$ 57,749	\$ 39,554	\$ 15,822	\$ 12,657	\$ 795,828
1 RP Tax - 4445 McCracken Pike	\$ 4,709,100	\$ 4,992		\$ 2,778	\$ 29,809	\$ 3,438	\$ 2,355	\$ 942	\$ 753	\$ 45,066
2 RP Tax- 4306 McCracken Pike	\$ 6,600	\$ 7		\$ 4	\$ 42	\$ 5	\$ 3	\$ 1	\$ 1	\$ 63
3 RP Tax - 120 U.S. 60 Bypass	\$ 5,325,000	\$ 5,645	\$ 2,870	\$ 3,142	\$ 33,707		\$ 2,663	\$ 1,065	\$ 852	\$ 49,943
4 RP Tax - 1022 Greenheck Ave.	\$ 1,078,800	\$ 1,144		\$ 636	\$ 6,829		\$ 539	\$ 216	\$ 173	\$ 9,537
5 RP Tax - 3025 Versailles Road	\$ 604,700	\$ 641		\$ 357	\$ 3,828	\$ 441	\$ 302	\$ 121	\$ 97	\$ 5,787
6 TPP Tax - 4445 McCracken Pike	\$ 3,571,182	\$ 22,511	\$ -	\$ 1,728	\$ 18,542	\$ 2,214	\$ 1,516	\$ 607	\$ 469	\$ 47,587
<i>IRB Abated Taxes:***</i>	\$ 15,295,382	\$ 34,938	\$ 2,870	\$ 8,646	\$ 92,757	\$ 6,098	\$ 7,379	\$ 2,951	\$ 2,345	\$ 157,983

SEEK % (based on 2025-26 SEEK Forecast): 22.0%

* Distillery and other alcohol license generated revenues are excluded from occupational license taxes.

** Net to county after local KBI program.

*** State property taxes on fee interest abated but company will owe state property taxes on its leasehold interest in the project assets.

PRIVILEGED - TAXPAYER CONFIDENTIAL

**Peristyle LLC dba Castle & Key Distillery
Woodford County, Kentucky
- 2023-25 DSP Tax -**

DSP Tax										
	<u>Tax Type</u>	<u>Local Assessment</u>	<u>State</u>	<u>County</u>	<u>School</u>	<u>Fire</u>	<u>Library</u>	<u>Health</u>	<u>Extension</u>	<u>TOTAL</u>
2025	DSP Tax	\$ 108,967,102	\$ 53,462	\$ 46,674	\$ 500,757	\$ 57,749	\$ 39,554	\$ 15,822	\$ 12,657	\$ 726,675
2024	DSP Tax	\$ 55,734,259		\$ 36,785	\$ 392,927	\$ 35,113	\$ 33,441	\$ 11,147	\$ 10,032	\$ 519,443
2023	DSP Tax	\$ 34,303,628		\$ 22,640	\$ 241,841	\$ 21,611	\$ 20,582	\$ 6,861	\$ 6,175	\$ 319,710
		\$ 199,004,989	\$ 53,462	\$ 106,099	\$ 1,135,524	\$ 114,473	\$ 93,577	\$ 33,829	\$ 28,864	\$ 1,565,828

Peristyle LLC dba Castle & Key Distillery
Woodford County, Kentucky
2023-25 Guest State of Residence Information

<u>State/Country/Region</u>	2023		2024		2025	
	# Visitors	% Visitors	# Visitors	% Visitors	# Visitors	% Visitors
Alabama	256	1.29%	219	0.97%	269	1.05%
Alaska	5	0.03%	6	0.03%	9	0.04%
Arizona	85	0.43%	131	0.58%	133	0.52%
Arkansas	61	0.31%	93	0.41%	111	0.43%
California	397	2.01%	450	1.99%	631	2.46%
Colorado	186	0.94%	206	0.91%	318	1.24%
Connecticut	28	0.14%	56	0.25%	60	0.23%
Delaware	17	0.09%	39	0.17%	25	0.10%
District of Columbia	30	0.15%	36	0.16%	59	0.23%
Florida	739	3.73%	803	3.54%	1,073	4.18%
Georgia	547	2.76%	633	2.79%	693	2.70%
Hawaii	4	0.02%	3	0.01%	6	0.02%
Idaho	24	0.12%	9	0.04%	16	0.06%
Illinois	997	5.04%	1,128	4.98%	1,372	5.34%
Indiana	1,170	5.91%	1,264	5.58%	1,310	5.10%
Iowa	108	0.55%	151	0.67%	149	0.58%
Kansas	95	0.48%	109	0.48%	196	0.76%
Kentucky	5,476	27.67%	5,647	24.92%	5,582	21.74%
Louisiana	109	0.55%	122	0.54%	111	0.43%
Maine	9	0.05%	8	0.04%	16	0.06%
Maryland	145	0.73%	223	0.98%	213	0.83%
Massachusetts	73	0.37%	55	0.24%	111	0.43%
Michigan	762	3.85%	763	3.37%	810	3.16%
Minnesota	181	0.91%	231	1.02%	217	0.85%
Mississippi	82	0.41%	51	0.23%	71	0.28%

Peristyle LLC dba Castle & Key Distillery
Woodford County, Kentucky
2023-25 Guest State of Residence Information

<u>State/Country/Region</u>	2023		2024		2025	
	# Visitors	% Visitors	# Visitors	% Visitors	# Visitors	% Visitors
Missouri	459	2.32%	560	2.47%	617	2.40%
Montana	9	0.05%	10	0.04%	12	0.05%
Nebraska	58	0.29%	68	0.30%	84	0.33%
Nevada	30	0.15%	50	0.22%	87	0.34%
New Hampshire	17	0.09%	16	0.07%	24	0.09%
New Jersey	200	1.01%	174	0.77%	163	0.63%
New Mexico	10	0.05%	16	0.07%	24	0.09%
New York	513	2.59%	524	2.31%	561	2.19%
North Carolina	594	3.00%	754	3.33%	813	3.17%
North Dakota	21	0.11%	4	0.02%	-	0.00%
Ohio	2282	11.53%	2,351	10.38%	2,789	10.86%
Oklahoma	49	0.25%	78	0.34%	86	0.34%
Oregon	66	0.33%	57	0.25%	49	0.19%
Pennsylvania	427	2.16%	607	2.68%	749	2.92%
Rhode Island	7	0.04%	15	0.07%	9	0.04%
Puerto Rico	1	0.01%	2	0.01%	-	0.00%
South Carolina	237	1.20%	341	1.50%	278	1.08%
South Dakota	17	0.09%	21	0.09%	17	0.07%
Tennessee	682	3.45%	872	3.85%	1,012	3.94%
Texas	636	3.21%	604	2.67%	895	3.49%
Utah	23	0.12%	25	0.11%	30	0.12%
Vermont	4	0.02%	7	0.03%	6	0.02%
Virginia	591	2.99%	648	2.86%	704	2.74%
Washington	157	0.79%	200	0.88%	168	0.65%
West Virginia	78	0.39%	96	0.42%	121	0.47%

Peristyle LLC dba Castle & Key Distillery
Woodford County, Kentucky
2023-25 Guest State of Residence Information

<u>State/Country/Region</u>	2023		2024		2025	
	# Visitors	% Visitors	# Visitors	% Visitors	# Visitors	% Visitors
Wisconsin	476	2.41%	499	2.20%	611	2.38%
Wyoming	10	0.05%	11	0.05%	15	0.06%
Outside of USA	122	0.62%	132	0.58%	328	1.28%
Did not provide residential information	425	2.15%	1,480	6.53%	1,858	7.24%
<i>Total visitors:</i>	<i>19,787</i>	<i>100.00%</i>	<i>22,658</i>	<i>100.00%</i>	<i>25,671</i>	<i>100.00%</i>
<i>Change since 2023:</i>			<i>2,871</i>	<i>15%</i>	<i>5,884</i>	<i>30%</i>

ORDINANCE NO. 2026-03

AN ORDINANCE OF THE COUNTY OF WOODFORD, KENTUCKY, AUTHORIZING THE ISSUANCE OF A SERIES OF REVOLVING INDUSTRIAL REVENUE BONDS HAVING AN AGGREGATE REVOLVING PRINCIPAL AMOUNT NOT TO EXCEED \$90,000,000 AND DESIGNATED THE COUNTY OF WOODFORD, KENTUCKY REVOLVING INDUSTRIAL BUILDING REVENUE BONDS, SERIES 2026 (CASTLE & KEY DISTILLERY PROJECT), FOR THE PURPOSE OF FINANCING AN INDUSTRIAL BUILDING PROJECT; APPROVING AND AUTHORIZING THE EXECUTION, DELIVERY AND ACCEPTANCE OF (A) A LEASE AGREEMENT BETWEEN THE COUNTY, AS LESSOR, AND PERISTYLE, LLC, AS LESSEE, (B) A BOND PURCHASE AGREEMENT PROVIDING FOR THE ISSUANCE, SALE, AND DELIVERY OF THE BONDS, AND (C) OTHER RELATED DOCUMENTS; AND TAKING OTHER RELATED ACTIONS.

WHEREAS, County of Woodford, Kentucky (the “Issuer”), pursuant to the provisions of Sections 103.200 to 103.285, inclusive, and Sections 65.940 to 65.956, inclusive, of the Kentucky Revised Statutes, as amended (respectively, the “Industrial Revenue Bond Act” and the “Government Leasing Act” and together, the “Act”), is authorized to lease property and issue its revenue bonds and to make the proceeds from the sale thereof available to a company to finance industrial building facilities as defined in the Act, such leases and bonds being payable from rental payments made by such company; and, under the Act, the leasing of property and financing of industrial buildings constitutes a valid public purpose; and

WHEREAS, Peristyle, LLC dba Castle & Key Distillery, a Kentucky limited liability company (the “Company”), proposes that the Issuer, pursuant to the Act, assist the Company in acquiring leasehold interests in certain real property leased under warehouse leases (each a “Warehouse Lease” and collectively, the “Warehouse Leases”) and financing the acquisition of industrial building facilities to be leased, acquired, constructed, developed, installed, improved, commissioned and equipped by the Company within the boundaries of the Issuer, such facilities to be utilized in the manufacture of whiskey (collectively as the “Project” (which is more particularly described in the Lease Agreement hereinafter identified and approved)); and the Project qualifies for financing as an “industrial building” within the meaning of the Section 103.200(1)(a) of the Act; and

WHEREAS, the acquisition, construction, development, installation, improvement, commissioning and equipping of the Project is expected to promote economic development and to encourage the increase of industry within the environs of the Issuer and the Commonwealth of Kentucky; and

WHEREAS, at the Company’s request the Issuer is prepared, pursuant to the Act, to accept a nonrecourse assignment of the rights under the Real Property Leases for the Project and issue a single series of its industrial revenue bonds for the purposes of financing the acquisition, construction, development, installation, and equipping of the Project and paying costs of issuance of the series of the industrial revenue bonds, upon terms that are to be set forth in the Lease Agreement and other documents hereinafter identified and approved; and

WHEREAS, pursuant to the provisions of Section 103.220 of the Act, the Company has made a request in writing, that the sale of the industrial revenue bonds hereinafter identified and authorized, bearing interest as set out in the Bond Purchase Agreement hereinafter identified and approved, shall be made upon a negotiated basis; and

WHEREAS, it is necessary and proper in the interests of the health, safety, convenience, and general welfare of the citizens, residents, and inhabitants of the Issuer and its environs that the Issuer (a) authorize the issuance of a series of industrial revenue bonds in order to finance, for the Company's benefit, the acquisition of leasehold interests in and other real property for the Project and the acquisition, construction, development, installation, and equipping of the Project and to pay certain costs of issuance of the series of the industrial revenue bonds; (b) authorize the execution of the Lease Agreement between the Issuer, as lessor, and the Company, as lessee; (c) authorize the execution of the Bond Purchase Agreement among the Issuer, the Company, the Purchaser (hereinafter defined), and the Servicing Agent (hereinafter defined) providing for the issuance, sale, and delivery of the industrial revenue bonds by the Issuer to the Purchaser identified below; (d) authorize the execution of the Hold Harmless Payment in Lieu of Taxes Agreement between the Issuer and the Company, and (e) authorize the execution of other necessary or related documents and related actions.

NOW, THEREFORE, COUNTY OF WOODFORD, KENTUCKY, ACTING BY AND THROUGH ITS FISCAL COURT, DOES HEREBY ORDAIN AS FOLLOWS:

Section 1. Adoption of Premises. The facts and recitations set out in the preamble of this Ordinance are enacted and incorporated as a part hereof, and the terms defined in said preamble shall have the same meanings when used herein.

Section 2. Determination and Findings of Fiscal Court. For the purposes set forth in the preamble, which is incorporated as a part hereof, and pursuant to the Act, the Issuer acting by and through its Fiscal Court hereby finds and determines as follows:

(a) The Project, will be located within the geographical boundaries of the Issuer and constitutes an Industrial Building.

(b) The financing of the Project is consistent, and complies, with the provisions of the Act.

(c) The Project consist of real property and certain leasehold interests therein, real property improvements and certain leasehold interests therein, fixtures, and personal property and/or equipment, to be used in or necessary in connection with an activity, business or industry as described and set forth in the Act, specifically, KRS 103.200(1)(a), and located within the Issuer.

(d) The Project is to be acquired, constructed, installed, improved, commissioned, equipped and financed with the proceeds of the Bonds pursuant to the provisions of the Act.

(e) The acquisition, development, and construction of the Project and the funding of the Project creates long-term economic growth, will encourage the expansion of industry and commerce within the Issuer, in accordance with the public policy of the Commonwealth of Kentucky for economic development, creates new jobs, relieves conditions of unemployment, and promotes economic development within the Commonwealth and the Issuer.

(f) The Issuer accepts conveyance from the Company of the Project, including assignment of the Warehouse Leases, subject to the terms and conditions contained in the instruments of conveyance and in the Lease Agreement.

Section 3. Authorization of Bonds. The Issuer hereby:

(a) Authorizes the sale, issuance, execution, and delivery of a single series of the County of Woodford, Kentucky Revolving Industrial Building Revenue Bonds, Series 2024 (Castle & Key Distillery Project) (the “Bonds”), which shall be issued in the form and subject to the terms and specifications set forth in the Bond Purchase Agreement identified below governing the issuance and delivery of the Bonds.

(b) Authorizes the issuance of the Bonds in a maximum revolving principal amount not to exceed \$90,000,000; and

(c) Authorizes the use of the proceeds of the Bonds, as provided in the Bond Purchase Agreement and the Lease Agreement, to pay the costs of acquisition, construction, development, installation, and equipping of the Project and to pay certain costs of issuance of the Bonds.

Section 4. Bond Lease Agreement. The Judge/Executive of the Issuer is hereby authorized, empowered, and directed to execute, acknowledge, and deliver on behalf of the Issuer that certain Lease Agreement between the Issuer, as lessor of the Project, and the Company, as lessee (the “Bond Lease Agreement”), which Bond Lease Agreement is hereby approved, authorized, and adopted in substantially the form submitted herewith, with such changes therein as the official executing the same may require or approve on behalf of the Issuer, such approval to be conclusively evidenced by the execution and delivery thereof.

Section 5. Assignment of Warehouse Leases. The Judge/Executive of the Issuer is hereby authorized, empowered, and directed to execute, acknowledge, and deliver on behalf of the Issuer that certain Assignment of Warehouse Leases transferring rights to possess the real property governed by the Warehouse Leases, but not duties and liabilities, to the Issuer, between the Company, as assignor, and the Issuer, as assignee (collectively, the “Assignment of Warehouse Leases”), which Assignments of Warehouse Leases is hereby approved, authorized, and adopted in substantially the form submitted herewith, with such changes therein as the official executing the same may require or approve on behalf of the Issuer, such approval to be conclusively evidenced by the execution and delivery thereof.

Section 6. Bond Purchase Agreement. To provide for the authorization of the Bonds and to prescribe the terms and conditions upon which the Bonds are to be issued, outstanding, secured, executed, accepted, and held, the Judge/Executive is hereby authorized, empowered, and directed to execute and acknowledge on behalf of the Issuer that certain Bond Purchase Agreement (the “Bond Purchase Agreement”) among the Issuer, the Company, C&K Investments, LLC, a Kentucky limited liability company, as Servicing Agent (the “Servicing Agent”), and C&K Investments, LLC, a Kentucky limited liability company, as the Purchaser of the Bonds (the “Purchaser”), and the Judge/Executive is hereby authorized, empowered, and directed to cause the Bond Purchase Agreement to be accepted and executed by the Servicing Agent, hereby so appointed. The Bond Purchase Agreement is hereby approved, authorized, and adopted in substantially the form submitted herewith, with such changes as the officer executing the same may require or approve on behalf of the Issuer, such approval to be conclusively evidenced by the execution and delivery thereof. Upon the conveyance of title to the Project (including rights to the Warehouse Leases) to the Issuer, the Bonds will be secured by a nonforeclosable statutory mortgage lien on the Project as provided by Section 103.250 of the Act. The Bonds will mature as to principal no later than forty years after their date of issuance, will be subject to optional redemption and will bear interest payable periodically at a fixed rate, all as provided in the Bond Purchase Agreements, reference to which is hereby made. The interest rate on the Bonds shall in no event exceed 8.0% per annum.

The sale of the Bonds pursuant to the terms of the Bond Purchase Agreement is hereby authorized, approved, and directed.

Section 7. Assignment of Bond Lease. With respect to the sale of the Bonds, and upon the recommendation of the Company, the Issuer further approves, and the Judge/Executive is authorized and directed to execute and deliver on behalf of the Issuer, that certain Assignment of Bond Lease Agreement between the Issuer and the Purchaser (the “Assignment”), being in substantially the form submitted herewith, with such changes as the officer executing the same may require or approve on the Issuer’s behalf, such approval to be conclusively evidenced by the execution and delivery thereof.

Section 8. Payment in Lieu of Taxes Agreement. With respect to the sale of the Bonds, and upon the recommendation of the Company, the Issuer further approves, and the Judge/Executive is authorized and directed to execute and deliver on behalf of the Issuer, that certain Payment in Lieu of Taxes Agreement between the Issuer and the Company (the “PILOT Agreement”), being in substantially the form submitted herewith, with such changes as the officer executing the same may require or approve on the Issuer’s behalf, such approval to be conclusively evidenced by the execution and delivery thereof.

Section 9. Amendments. Each of the Assignment of Warehouse Leases, the Bond Lease Agreement, the Bond Purchase Agreement and the Assignment (but not the PILOT Agreement) may be amended, as required by the Company, with approval from the Judge/Executive and Bond Counsel, without further action of the Fiscal Court, provided such amendments are not inconsistent with the provisions of this Ordinance, place no cost, liability or other obligation upon the Issuer, and comply with the provisions of the Act. Such amendments shall be conclusively evidenced by execution by the Judge/Executive, which execution and approval are hereby authorized without further action of the Fiscal Court.

Section 10. Authority to Consummate Lease and Bond Sale. The Judge/Executive, the Fiscal Court Clerk, the County Attorney, and other appropriate officials of the Issuer, and each of them, for and on behalf of the Issuer, are hereby authorized, empowered, and directed to do and perform any and all things necessary to effect the execution and delivery of the Assignment of Warehouse Leases, the Bond Lease Agreement, the Assignment, the PILOT Agreement and all related documents, the performance of all obligations and the preservation of all rights of the Issuer thereunder, the execution and delivery of the Bonds and the performance from time to time of all other actions of whatever nature necessary to carry out the authority conferred or contemplated by and the purposes of this Ordinance, the Assignments of Warehouse Leases, the Bond Purchase Agreement, the Bond Lease Agreement, the Assignment, the PILOT Agreement and related documents, and further to approve and to execute all papers, documents, certificates, or other instruments that may be required for the carrying out and effectuation from time to time of the authority conferred by and the purpose of this Ordinance, the Assignments of Warehouse Leases, the Bond Purchase Agreement, the Bond Lease Agreement, the Assignment, the Bonds, and all related documents, or to evidence said authority and purposes.

Section 11. Further Assurances; Financing Statements. For the acquisition, construction, development, installation, and equipping of the Project, and the financing thereof, the Issuer at Company’s request shall execute, acknowledge, and deliver on behalf of the Issuer:

(a) Any mortgage(s) or other financing statements or agreements authorized and approved by the Company and the owner of the bonds (the “Bondholder”), including any collateral sharing or subordination agreements, as may be required by the Company and the Bondholder, without further action of the Fiscal Court, provided that the terms of such mortgage(s), financing statements or agreements, or collateral sharing or subordination agreements are not inconsistent with the provisions of the Act or this Ordinance and do not create a liability of the Issuer; and

(b) Any amendment to one or more of the Warehouse Leases with the lessors of any of them, authorized and approved by the Company and the Bondholder, as may be required by the Company and the Bondholder, without further action of the Fiscal Court, provided that the terms of such amendment(s) are not inconsistent with the provisions of the Act or this Ordinance and do not create a liability of the Issuer.

The approval of such mortgage(s), financing statements or agreements, collateral sharing or subordination agreements, or amendment(s) to the Warehouses Leases, shall be conclusively evidenced by their execution by the Judge/Executive, which execution and approval are hereby authorized without further action of the Fiscal Court.

Section 12. Industrial Building. The Issuer hereby finds and affirms that the Project is an “industrial building” within the meaning of Section 103.200(1)(a) of the Act.

Section 13. BONDS NOT GENERAL DEBT OF THE ISSUER. The Issuer shall never be required to pay from its own funds any obligations deriving from the Warehouse Leases or the issuance of the Bonds. The Warehouse Leases the rights to which are assigned by the Assignments of Warehouse Leases and such assignment are declared to be special and limited obligations payable solely and only from the receipts derived from the Company under its retained obligations under the Warehouse Leases, as provided in the documents herein approved. The Bonds are declared to be special and limited obligations payable solely and only from the receipts derived under the Bond Lease Agreement and the “Pledged Receipts” pledged under and defined by the Bond Purchase Agreement, as provided in the documents herein approved.

Section 14. Notice to State Local Debt Officer. At the direction of the Judge/Executive, Stoll Keenon Ogden PLLC as Bond Counsel hereby is directed to prepare and submit a notice to the Kentucky Department for Local Government, State Local Debt Officer in compliance with Section 65.117 of the Kentucky Revised Statutes.

Section 15. Authority to Supplement. The provisions of this Ordinance may be supplemented from time to time by resolution of the Fiscal Court.

Section 16. Severability. The provisions of this Ordinance are hereby declared to be severable and, if any section or provision shall, for any reason, be declared invalid, such declaration of invalidity shall not affect the validity of the remainder of this Ordinance.

Section 17. Resolving Conflicts. Upon any conflict between the provisions of this Ordinance and of any prior ordinance, resolution, or parts thereof, the provisions of this Ordinance shall prevail.

Section 18. Date of Effectiveness. This Ordinance shall be in full force and effect from and after its adoption as provided by law. The summary of this Ordinance read at the meetings of the Fiscal Court described below is approved for such purposes and for the purpose of publication as provided by law, and the accuracy of such summary is hereby certified.

[Signature Page Follows]

SIGNATURE PAGE TO BOND ORDINANCE

INTRODUCED, SECONDED, AND GIVEN FIRST READING at a duly convened meeting of the Fiscal Court of County of Woodford, Kentucky, held on April 28, 2026.

GIVEN SECOND READING AND ADOPTED at a duly convened meeting of the Fiscal Court of County of Woodford, Kentucky, held on May 26, 2026, signed by the Judge/Executive, ordered published in summary form, and duly enrolled as required by law.

Attest:

James Kay
County Judge/Executive

Jordan Coyle
Fiscal Court Clerk

CERTIFICATION

I, the undersigned, do hereby certify that I am the duly qualified and acting Clerk of County of Woodford, Kentucky (the "Issuer"), and as such Clerk I further certify that the foregoing is a true, correct, and complete copy of an Ordinance duly adopted by the Fiscal Court of the Issuer upon second reading at a duly convened meeting held on May 26, 2026, signed by the Judge/Executive and now in full force and effect, all as appears from the official records of said Issuer in my possession and under my control.

IN WITNESS WHEREOF, I have hereunto set my hand this May 26, 2026.

Jordan Coyle
Fiscal Court Clerk
County of Woodford, Kentucky



INDUSTRIAL REVENUE BONDS

PERISTYLE, LLC dba CASTLE & KEY DISTILLERY

Woodford County, Kentucky

April 28, 2026

Timothy J. Eifler

STOLL KEENON OGDEN PLLC

400 West Market Street, Suite 2700

Louisville, KY 40202

(502) 560-4208



INFORMATION – REQUESTED BOND FINANCING

Project Company	Peristyle, LLC dba Castle & Key Distillery
Project Description:	<p>Existing distillery and the following potential related improvements:</p> <ul style="list-style-type: none"> • <i>Superintendent’s Cottage</i> – renovation and transformation of existing building into various uses, including a kitchen for private events, additional tasting space, overnight rental option, etc. • <i>Second Cistern Room</i> – transformation of dilapidated building into single barrel selection space/tasting room. • <i>Distillery-related dining facility</i> – renovation and transformation of part of existing building into a dining facility (pizza) for visitors and guests. • <i>Distillery-related overnight accommodations facility</i> – conversion of administration building into facility providing overnight accommodations for visitors and guests.
Term/Maturity:	Up to 40 years
Principal Amount:	Up to \$90,000,000 (estimated cost, plus cushion for cost overruns)
PILOT:	Hold harmless annual PILOT to the school district.



INDUSTRIAL REVENUE BONDS: OVERVIEW

- The Bonds are authorized by KRS §§ 103.200 to 103.285.
- May be issued by a city or a county (the “Issuer”).
- The Bonds are:
 - A type of local economic development incentive available to be used by cities and counties.
 - A method to finance capital assets of a Project that enables the Project to obtain a state and local property tax abatement on the assets the costs of which the Bonds finance.
 - Here, the “financing” will be internal. An affiliate of Peristyle, LLC (the “Project Company”) will purchase the bonds.



INDUSTRIAL REVENUE BONDS: OVERVIEW

- Purpose of the Bonds is “to promote the economic development of the Commonwealth, to relieve conditions of unemployment, to encourage the increase of industry in this state, and to aid in the retention of existing industry through improved energy efficiency in manufacturing facilities, or through conversion of energy facilities to more readily available fuels.” [KRS § 103.210(1).]
- Bonds can finance the cost of acquiring any “*industrial building*.” [Id.]
- “*Industrial Building*” defined in KRS § 103.200(1):
 - Can include land, land improvements, buildings, machinery, equipment, software and any other real and personal properties.
 - Must be suitable for at least one of the 16 activities, uses or facilities identified in the statute.



PROJECT QUALIFIES FOR BOND-FINANCING

- KRS § 103.200(1)(p) authorizes Bonds to be issued to finance the costs of residential multi-family projects:

"*Building*" or "*industrial building*" means any land and building or buildings (including office space related and subordinate to any of the facilities enumerated below), any facility or other improvement thereon, and all real and personal properties, including operating equipment and machinery deemed necessary in connection therewith, whether or not now in existence, which shall be suitable for the following or any combination thereof:

* * * *

- (a) Any activity, business, or industry for the manufacturing, processing or assembling of any commercial product, including agricultural, mining, or manufactured products and solar-generated electricity, together with storage, warehousing, and distribution facilities in respect thereof;
- Distilling is a manufacturing activity (manufacture of alcoholic beverages). See *Revenue Cabinet v. James B. Beam Distilling Co.*, 798 S.W.2d 134 (Ky. 1990); *Schenley Distillers, Inc. v. Commonwealth*, 467 S.W.2d 598 (Ky. App. 1971).



INDUSTRIAL REVENUE BONDS: OVERVIEW

- The Bonds are a method of conduit financing – the conduit borrower (Project Company), rather than the conduit issuer (city or county), is responsible for making payments to the bondholder(s). *[KRS §§ 103.230(2)]*
- The debt of the Bonds is secured by the revenues from the Project that the debt finances and the cash flow from the Project is used to pay the Bondholder(s). *[Id.]*
- The Bonds are not general obligations of the Issuer. *[Id.]*
- The Bonds are not backed by a pledge of the Issuer’s credit or taxing power. *[Id.]*
- The Bonds do not constitute an indebtedness of the Issuer within the meaning of the KY Constitution and do not reduce or impact the Issuer’s constitutional borrowing capacity. *[Id.]*
- Maximum term is forty years. *[KRS §§ 103.2101(7) and 103.220(1).]*



PROPERTY TAX ABATEMENT

- The Project is exempt from state and local real and personal property taxes while the Issuer holds title to the Project and leases it to the Company, subject to a state-only tax on the leasehold.
- Fee Title to Project – Held by the Issuer (governmental entity) and is exempt from state and local property taxation:

All properties, both real and personal, which a city or county may acquire to be rented or leased to an industrial concern according to KRS 103.200 to 103.280, shall be exempt from taxation to the same extent as other public property used for public purposes, as long as the property is owned by the city or county. *[KRS § 103.285]*



PROPERTY TAX ABATEMENT

- Leasehold Interest in Project – Held by the Project Company
 - State Property Taxes: The state tax rate applicable to the leasehold interest is a function of the asset leased (e.g., real property, manufacturing equipment, other tangible personal property, etc.). KEDFA may approve a reduction in the applicable state tax rate to \$0.015 per \$100 of fair cash value. *[KRS §§ 132.020(1)(f)1. and 103.210(3)]*
 - Local Property Taxes: Leasehold interest is exempt from local property taxes:

All property subject to taxation for state purposes shall also be subject to taxation in the county, city, school, or other taxing district in which it has a taxable situs, except the class of property described in KRS 132.030 and the following classes of property, which shall be subject to taxation for state purposes only: ...

(7) All privately owned leasehold interest in industrial buildings, as defined under KRS 103.200, owned and financed by a tax-exempt governmental unit, or tax-exempt statutory authority under the provisions of KRS Chapter 103, except that the rate shall not apply to the proportion of value of the leasehold interest created through any private financing. *[KRS § 132.200(7)]*

INDUSTRIAL REVENUE BONDS: PROCESS

- Bond ordinance or resolution - adopted by Issuer to authorize issuance of the Bonds (“ordinance or resolution ... adopted by the legislative body of the city or the fiscal court of the county ... specifying the proposed undertaking, the maximum amount of bonds to be outstanding at any one (1) time, and the maximum rate of interest the bonds are to bear” and “that the industrial building ... is to be acquired pursuant to the provisions of KRS 103.200 to 103.285.”) [KRS § 103.210(1) and (2)].
- Closing – Bonds issued and bond structure established:
 - Project Company transfers title to the Project to the Issuer (bill of sale; deed).
 - Issuer issues (“sells”) the Bonds.
 - Purchaser (Project Company affiliate) “purchases” the Bonds.
 - Bond proceeds “reimburse” the Project Company for the costs of the Project (acquisition and construction).
 - Issuer leases the Project to the Project Company during term of Bonds.
 - The lease is a capital lease and is classified as loan for income tax and GAAP. The assets financed are treated as owned by the Project Company for GAAP and income tax purposes, and the Project Company is entitled to the associated depreciation and amortization deductions.
 - Lease “payments” are sole source of “repayment” of the Bonds.
 - Annual lease “payments” from the Company “fund” annual Bond amortization payments to the purchaser of the Bonds.
 - Upon “repayment” of the Bonds (after 40 years), the lease terminates and the Issuer transfers title to the Project to the Company for a nominal payment (e.g., \$10.00).
 - Company may unwind the Bond structure at any time during the Bond term by paying the balance owed on the Bonds.

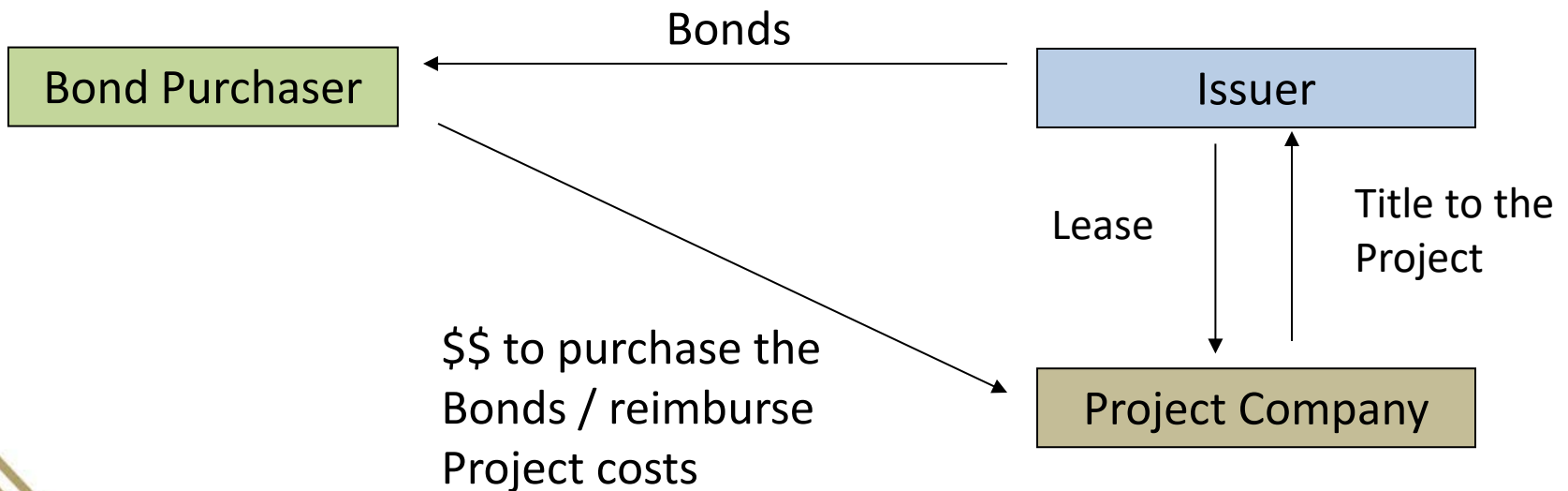


BOND FUNDING

- In the typical property tax abatement Bond structure, no cash funds change hands.
- The Bond documents provide that so long as the Bonds are held by an affiliate of the Project Company, all payments on the bonds (purchase price, annual rent/interest payments and ultimate repayment) can be made by intercompany journal entries (debits/credits) on the books of the Project Company and the Bondholder in lieu of cash.

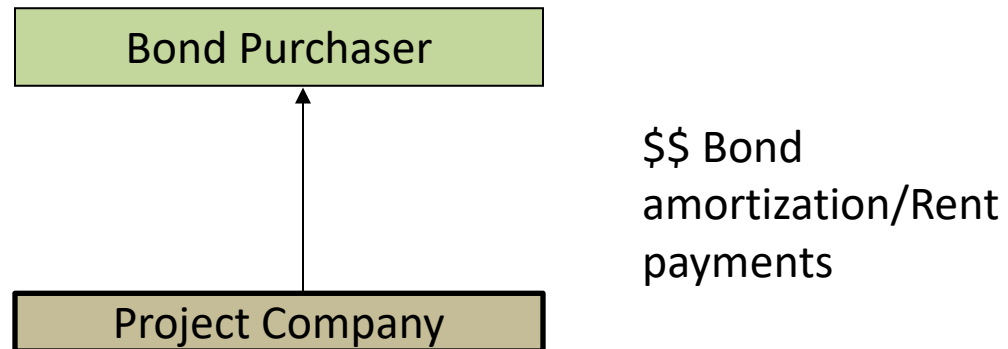
CLOSING – GRAPHICAL DEPICTION

- Issuer issues Bonds to finance acquisition and construction of the Project; the Bonds purchased by a purchaser (C&K Investments, LLC)
- Proceeds from the sale of the Bonds paid to the Company to reimburse the costs of acquiring/constructing/equipping the Project



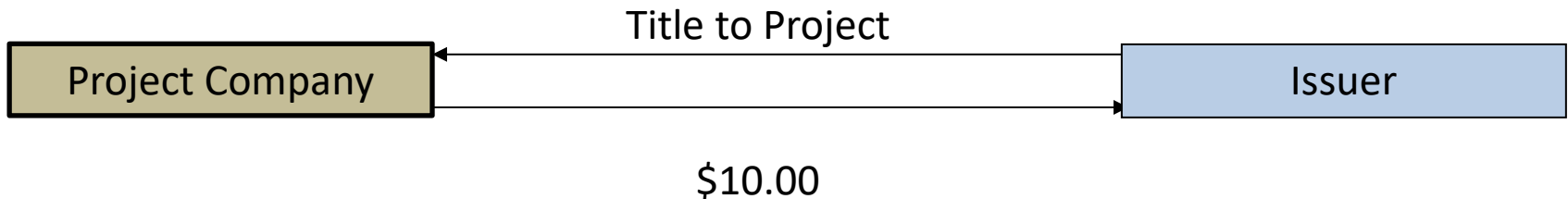
ANNUAL LEASE/BOND PAYMENTS – GRAPHICAL DEPICTION

- Issuer owns the Project and leases it to the Company for the 40-year Bond term for Bond-equivalent rent payments.
- Company leases the Project from the Issuer for the 40-year Bond term and pays rent equal to the debt service on the Bonds (typically annual payments).
- Issuer assigns the right to receive rent payments from the Company to the purchaser of Bonds and payments are made directly by the Company to the Purchaser.



Maturation of Bonds – Graphical Depiction

- After 40 years, the Bonds mature and are retired and the Issuer transfers title to the Project to the Project Company for a nominal payment.





Bond Examples

<u>Company</u>	<u>Issuer</u>	<u>Project</u>
Tractor Supply Company	City of Franklin	Distribution center
Lakeshore Equipment Company	City of Midway	Distribution center
Columbia Sportswear Co.	Henderson Regional IDA	Distribution center
Institutional Dist., Inc. (Gordon Food Svc.)	City of Shepherdsville	Distribution center
The Kroger Co.	Boone County	Distribution center
Fed Ex Ground Package System, Inc.	Boone County (multiple)	Distribution facility
KY Fresh Harvest, LLC	Lincoln County	Greenhouses
Paducah Convention Hotel, LLC	City of Paducah	Hotel project
Astana, LLC	Lexington-Fayette UCG	Hotel project
Aisin Automotive Casting, LLC	London-Laurel County IDA	Manufacturing (auto parts)
Nifco North America, Inc.	City of Shelbyville	Manufacturing (auto parts)
BlueOval SK, LLC	Hardin County	Manufacturing (batteries)
Envision AESC Bowling Green, LLC	Warren County	Manufacturing (batteries)
Danimer Scientific Kentucky, Inc.	City of Winchester	Manufacturing (biopolymers)
Heaven Hill Distilleries, Inc.	Nelson County (multiple)	Manufacturing (bourbon whses.)
Jim Beam Brands	Bullitt County	Manufacturing (bourbon whses.)
MGPI of Indiana, LLC	City of Williamstown	Manufacturing (bourbon whses.)
Sister Schubert's Homemade Rolls, Inc.	Hart County	Manufacturing (bread rolls)
LioChem e-Materials, LLC	City of Franklin	Manufacturing (carbon nanotubes)
Wacker Chemical Corp.	Calvert City	Manufacturing (chemicals)
Papa John's USA, Inc.	Lou./Jeff. County Metro Govt.	Manufacturing (pizza commissary)
Pizza Whole of Lexington, Inc.	City of Paris	Manufacturing (pizza commissary)
Brown-Forman Co./Old Forester	Lou./Jeff. County Metro Govt.	Manufacturing (distillery)
Brown-Forman Co./Woodford Reserve	Woodford County (multiple)	Manufacturing (distillery/bourbon whses.)
Maker's Mark Distillery	Marion County (multiple)	Manufacturing (distillery/bourbon whses.)



Bond Examples

Company	Issuer	Project
Bardstown Bourbon Company	Nelson County	Manufacturing (distillery/bourbon whses.)
Jim Beam Brands	Nelson County	Manufacturing (distillery/bourbon whses.)
Duke Energy North America, LLC	Marshall County	Manufacturing (electricity)
Bluegrass Generating Station, LLC	Oldham County	Manufacturing (electricity)
Riverside Generating Company, LLC	Lawrence County	Manufacturing (electricity)
Foothills Generating Company, LLC	Lawrence County	Manufacturing (electricity)
Custom Food Products LLC	Bath County	Manufacturing (food products)
Fritz Winter North America LP	City of Franklin	Manufacturing (iron foundry)
Bowling Green Metalforming (MAGNA)	South Central Ky. RDA (multiple)	Manufacturing (metal stamping)
Argent Metal Technologies	Gallatin County	Manufacturing (metals)
RFC, LLC	Shelby County	Manufacturing (metals)
Catalent Pharma Solutions, LLC	City of Winchester	Manufacturing (pharmaceuticals)
Riken Elastomers	City of Hopkinsville (multiple)	Manufacturing (plastics)
Gannett Kentucky L.P.	Lou./Jeff. County Metro Govt.	Manufacturing (printing)
T. Marzetti Company	Hart County	Manufacturing (salad dressing)
Accumetric, LLC	City of Elizabethtown	Manufacturing (sealants/adhesives)
North American Stainless, L.P.	Carroll County (multiple)	Manufacturing (steel)
Bilstein Cold Rolled Steel, L.P.	Warren County	Manufacturing (steel)
Nucor Corporation	Meade County	Manufacturing (steel)
Nucor Tubular Products, Inc.	Gallatin County	Manufacturing (steel)
Florida Tile, Inc.	Anderson County (multiple)	Manufacturing (tile)
Churchill Downs Inc.	Lou./Jeff. County Metro Govt.	Recreational (racetrack upgrades)
Churchill Downs Inc. (Turfway Park)	City of Florence	Recreational (live and historical racing)
Buc-ee's Smiths Grove, LLC	City of Smiths Grove	Travel Center



Questions

Timothy J. Eifler
STOLL KEENON OGDEN PLLC
400 West Market Street, Suite 2700
Louisville, KY 40202
Direct: (502) 560-4208
Direct FAX: (502) 627-8708
timothy.eifler@skofirm.com

WOODFORD COUNTY FISCAL COURT
BUDGET WORKSHEET 2026-2027
 **After X-XX-26 Committee Of The Whole Meeting & X-XX-26
 1st Reading**

**PROPOSED
 BUDGET
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Updated 5-1-2026

ACCOUNT #S	ACCOUNT DESCRIPTION			
1	0150011010	JUDGE/EX SALARY	\$ 122,359.92	1
2	0150011040	JUDGE/EX FINANCE OFFICER SALARY	\$ 71,299.07	2
3	0150011050	JUDGE/EX EX ADM ASSISTANT SALARY	\$ 52,574.50	3
4	0150011070	JUDGE/EX HR MANAGER SALARY	\$ 87,624.16	4
5	0150011780	JUDGE/EX HR OVERTIME	\$ -	5
6	0150012010	JUDGE/EX SOCIAL SECURITY	\$ 25,956.67	6
7	0150012020	JUDGE/EX RETIREMENT	\$ 59,140.50	7
8	0150012030	JUDGE/EX HEALTH/LIFE/DENTAL	\$ 110,428.83	8
9	0150012090	JUDGE/EX WORKER'S COMP	\$ 1,137.80	9
10	0150012120	JUDGE/EX TRAINING BENEFIT	\$ 5,445.28	10
11	0150014450	JUDGE/EX OFFICE SUPPLIES	\$ 5,000.00	11
12	0150015030	JUDGE/EX BANK CHARGES/CREDIT CARD FEES	\$ 200.00	12
13	0150015310	JUDGE/EX BOND	\$ 800.00	13
14	0150015730	JUDGE/EX TELEPHONE	\$ 3,500.00	14
15	0150017250	JUDGE/EX OFFICE EQUIPMENT	\$ 3,000.00	15
16		DEPT TOTALS	\$ 548,466.73	16
17	0150051010	CO ATTORNEY SALARY	\$ 65,785.18	17
18	0150051050	CO ATTORNEY ASSISTANT SALARY	\$ 37,033.26	18
19	0150051650	CO ATTORNEY ADMINISTRATIVE STAFF SALARIES	\$ 100,612.99	19
20	0150052010	CO ATTORNEY SOCIAL SECURITY	\$ 15,562.50	20
21	0150052020	CO ATTORNEY RETIREMENT	\$ 35,458.10	21
22	0150052030	CO ATTY HEALTH/LIFE/DENTAL	\$ 126,122.38	22
23	0150052090	CO ATTY WORKER'S COMP	\$ 935.78	23
24	0150055310	CO ATTY BOND	\$ 500.00	24
25	0150055730	CO ATTORNEY TELEPHONE	\$ 2,250.00	25
26		DEPT TOTALS	\$ 384,260.19	26
27	0150101010	CO CLERK SALARY	\$ 122,359.92	27
28	0150101030	CO CLERK DEPUTIES SALARIES	\$ 572,956.80	28
29	0150101780	CO CLERK OVERTIME	\$ 30,000.00	29
30	0150102010	CO CLERK SOCIAL SECURITY	\$ 55,923.69	30
31	0150102020	CO CLERK RETIREMENT	\$ 136,117.53	31
32	0150102030	CO CLERK HEALTH/LIFE/DENTAL	\$ 178,543.80	32
33	0150102090	CO CLERK WORKER'S COMP	\$ 3,214.94	33
34	0150102100	CO CLERK EXPENSE ALLOWANCE	\$ 3,600.00	34
35	0150102120	CO CLERK TRAINING BENEFIT	\$ 5,301.12	35
36	0150103020	CO CLERK ADVERTISING	\$ 2,100.00	36
37	0150103070	CO CLERK AUDIT FEES	\$ 9,178.00	37
38	0150103180	CO CLERK DATA PROCESSING	\$ 24,000.00	38
39	0150103380	CO CLERK EQUIPMENT REPAIR	\$ 500.00	39
40	0150104130	CO CLERK DATA PROCESSING SUPPLIES/DOC FEES	\$ -	40
41	0150104450	CO CLERK OFFICE SUPPLIES	\$ 22,000.00	41
42	0150104680	CO CLERK DUES	\$ 2,600.00	42
43	0150104810	CO CLERK UNIFORMS	\$ 1,500.00	43
44	0150105310	CO CLERK BOND	\$ -	44
45	0150105400	CO CLERK PRINTING/BINDING	\$ 7,800.00	45
46	0150105630	CO CLERK POSTAGE	\$ 17,000.00	46
47	0150105730	CO CLERK TELEPHONE	\$ 3,800.00	47

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	ACCOUNT #'S	ACCOUNT DESCRIPTION		
48	0150105740	CO CLERK TRAINING	\$ 2,000.00	48
49	0150105760	CO CLERK TRAVEL EXPENSES	\$ 400.00	49
50	0150107250	CO CLERK OFFICE EQUIPMENT	\$ -	50
51	0150109990	CO CLERK RESERVE	\$ 5,000.00	51
52		DEPT TOTALS	\$ 1,205,895.80	52
53	0150151010	SHERIFF SALARY	\$ 122,359.92	53
54	0150151030	SHERIFF DEPUTIES SALARIES	\$ 510,400.00	54
55	0150151630	SHERIFF SECURITY	\$ 151,500.00	55
56	0150151670	SHERIFF CLERKS SALARIES	\$ 105,800.00	56
57	0150151780	SHERIFF OVERTIME	\$ 22,000.00	57
58	0150151810	SHERIFF INCENTIVE PAY	\$ 41,100.00	58
59	0150152010	SHERIFF SOCIAL SECURITY	\$ 73,100.00	59
60	0150152020	SHERIFF RETIREMENT	\$ 185,400.00	60
61	0150152030	SHERIFF HEALTH/LIFE/DENTAL	\$ 125,400.00	61
62	0150152090	SHERIFF WORKER'S COMP	\$ 47,900.00	62
63	0150152120	SHERIFF TRAINING BENEFIT	\$ 5,300.00	63
64	0150153020	SHERIFF ADVERTISING	\$ 2,500.00	64
65	0150153070	SHERIFF AUDIT FEES	\$ 20,000.00	65
66	0150153400	SHERIFF VEHICLE REPAIRS/RADIO	\$ 6,000.00	66
67	0150153680	GUTS TAX PROGRAM	\$ 14,000.00	67
68	0150154280	SHERIFF COURT ORDERED ITEMS FOR SALE	\$ -	68
69	0150154290	SHERIFF GAS/OIL	\$ 33,000.00	69
70	0150154450	SHERIFF OFFICE SUPPLIES	\$ 10,000.00	70
71	0150154790	SHERIFF TIRES/TUBES	\$ 3,000.00	71
72	0150154810	SHERIFF UNIFORMS	\$ 3,500.00	72
73	0150155030	SHERIFF BANK CHARGES/CREDIT CARD FEES	\$ -	73
74	0150155310	SHERIFF BOND	\$ 4,000.00	74
75	0150155510	SHERIFF DUES	\$ 3,000.00	75
76	0150155630	SHERIFF POSTAGE	\$ 500.00	76
77	0150155670	SHERIFF REFUNDS	\$ -	77
78	0150155730	SHERIFF TELEPHONE	\$ 12,500.00	78
79	0150155740	SHERIFF TRAINING	\$ 4,500.00	79
80	0150155760	SHERIFF TRAVEL	\$ 1,500.00	80
81	0150155770	SHERIFF PRISONER TRANSPORT	\$ 10,000.00	81
82	0150157050	SHERIFF COMPUTER/SOFTWARE	\$ 7,000.00	82
83	0150157170	SHERIFF VEHICLE EQUIPMENT	\$ 500.00	83
84	0150157230	SHERIFF NEW VEHICLES	\$ -	84
85	0150157250	SHERIFF OFFICE EQUIPMENT	\$ 5,000.00	85
86	0150159990	SHERIFF RESERVE FOR TRANS	\$ 5,000.00	86
87		DEPT TOTALS	\$ 1,535,759.92	87
88	0150201010	CORONER SALARY	\$ 30,838.96	88
89	0150201030	CORONER DEPUTIES SALARIES	\$ 53,990.09	89
90	0150202010	CORONER SOCIAL SECURITY	\$ 6,489.42	90
91	0150202020	CORONER RETIREMENT	\$ 11,464.37	91
92	0150202030	CORONER HEALTH/LIFE/DENTAL	\$ 38,685.94	92
93	0150202090	CORONER WORKER'S COMP	\$ 2,723.01	93
94	0150203080	CORONER SUPPLIES	\$ 3,700.00	94
95	0150203100	CORONER BUILDING ADDITION	\$ -	95
96	0150203400	CORONER VEHICLE MAINTENANCE	\$ 2,500.00	96
97	0150203980	CORONER I.T. CONTRACTED SERVICES	\$ 2,000.00	97

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	ACCOUNT #'S	ACCOUNT DESCRIPTION		
98	0150204290	CORONER GAS/OIL	\$ 1,800.00	98
99	0150204680	CORONER DUES	\$ 300.00	99
100	0150204810	CORONER UNIFORMS	\$ 1,500.00	100
101	0150205030	CORONER BANK CHARGES/CREDIT CARD FEES	\$ -	101
102	0150205310	CORONER BOND	\$ 650.00	102
103	0150205710	CORONER BUILDING MAINTENANCE	\$ 3,500.00	103
104	0150205730	CORONER TELEPHONE	\$ 5,900.00	104
105	0150205740	CORONER TRAINING	\$ 1,100.00	105
106	0150205760	CORONER TRAVEL	\$ 2,000.00	106
107	0150205780	CORONER UTILITIES	\$ 4,800.00	107
108	0150207170	CORONER VAN EQUIPMENT - NEW EQ.	\$ 4,000.00	108
109	0150207230	CORONER NEW VEHICLE	\$ -	109
110	0150207250	CORONER OFFICE EQUIPMENT	\$ 4,500.00	110
111		DEPT TOTALS	\$ 182,441.79	111
112	0150251010	FISCAL COURT SALARIES	\$ 198,505.12	112
113	0150251670	FISCAL COURT CLERK SALARY	\$ 57,244.93	113
114	0150251790	FISCAL COURT PART TIME SALARY	\$ 45,760.00	114
115	0150252010	FISCAL COURT SOCIAL SECURITY	\$ 26,551.03	115
116	0150252020	FISCAL COURT RETIREMENT	\$ 36,348.01	116
117	0150252030	FISCAL COURT HEALTH/LIFE/DENTAL	\$ 81,644.27	117
118	0150252090	FISCAL COURT WORKER'S COMP	\$ 1,594.53	118
119	0150252120	FISCAL COURT TRAINING BENEFITS	\$ 43,562.24	119
120	0150253020	FISCAL COURT ADVERTISING	\$ 35,000.00	120
121	0150253091	FISCAL COURT PROFESSIONAL SERVICES (CONSULTANTS, APPRAISALS, ETC.)	\$ 3,500.00	121
122	0150253180	FISCAL COURT DATA PROCESSING SERVICES	\$ 4,000.00	122
123	0150253230	FISCAL COURT ENGINEERING SERVICES	\$ 25,000.00	123
124	0150253320	FISCAL COURT LEGAL FEES	\$ 1,800.00	124
125	0150253380	FISCAL COURT OFFICE EQ. MAINT. & REPAIR	\$ 2,000.00	125
126	0150253640	MANDATORY EMPLOYEE FUNCTION RENTALS	\$ 1,000.00	126
127	0150253980	FISCAL COURT CONTRACTED SERVICES	\$ 1,200.00	127
128	0150253981	FISCAL COURT BUSINESS ONE STOP I.T. CONTRACTED SERVICES	\$ 8,000.00	128
129	0150254250	MANDATORY EMPLOYEE FUNCTION SERVICES	\$ 6,000.00	129
130	0150254450	FISCAL COURT OFFICE SUPPLIES	\$ 10,000.00	130
131	0150254451	FISCAL COURT/SAFETY OFFICE SUPPLIES	\$ 300.00	131
132	0150254452	FISCAL COURT/SAFETY SUBSCRIPTIONS	\$ 1,300.00	132
133	0150254460	MANDATORY EMPLOYEE FUNCTION SUPPLIES & EQ.	\$ 2,000.00	133
134	0150254990	FISCAL COURT SUPPLIES & MATERIALS	\$ 1,000.00	134
135	0150255030	FISCAL COURT BANK CHARGES/CREDIT CARD FEES	\$ 200.00	135
136	0150255310	FISCAL COURT BOND (F. CT. CLERK)	\$ 400.00	136
137	0150255490	FISCAL COURT/SAFETY OSHA/KOSH/CFR/NIOSH	\$ 400.00	137
138	0150255690	FISCAL COURT/SAFETY TRAINING	\$ 700.00	138
139	0150255730	FISCAL COURT TELEPHONE	\$ 12,000.00	139

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ACCOUNT #'S	ACCOUNT DESCRIPTION		
140	0150255760	FISCAL COURT/SAFETY TRAVEL	\$ 100.00 140
141	0150255780	FISCAL COURT UTILITIES	\$ 15,000.00 141
142	0150255950	FISCAL COURT/SAFETY HEALTH/WELLNESS	\$ 100.00 142
143	0150257150	FISCAL COURT PURCHASE OF PROPERTY	\$ 350,000.00 143
144	0150257250	FISCAL COURT OFFICE EQUIPMENT	\$ 8,000.00 144
145	0150257390	FISCAL COURT OTHER EQUIPMENT	\$ 30,000.00 145
146	0150257391	FISCAL COURT/SAFETY OTHER EQUIPMENT	\$ 40,000.00 146
147		DEPT TOTALS	\$ 1,050,210.13 147
148	0150303670	PVA STATUTORY CONTRIBUTION	\$ 101,175.00 148
149	0150304290	PVA GAS/OIL	\$ 1,500.00 149
150	0150305730	PVA TELEPHONE	\$ 2,000.00 150
151		DEPT TOTALS	\$ 104,675.00 151
152	0150351910	BD OF ASSESSMENT APPEALS	\$ 500.00 152
153	0150352010	BD OF ASSESSMENT SOCIAL SECURITY	\$ - 153
154		DEPT TOTALS	\$ 500.00 154
155	0150401020	TREAS/TAX ADMINISTRATOR SALARY	\$ 82,375.28 155
156	0150401050	TREAS/TAX ADMINISTRATOR CONTRACTOR	\$ 39,000.00 156
157	0150401650	TREAS/ASST TAX ADMINISTRATOR/HR SALARY	\$ 55,938.06 157
158	0150401670	TREAS/TAX COLLECTOR SALARY	\$ 48,075.46 158
159	0150401780	TREAS/TAX OVERTIME	\$ 20,976.80 159
160	0150401790	TREAS/TAX ADM PART TIME SALARY	\$ - 160
161	0150402010	TREAS/TAX SOCIAL SECURITY	\$ 17,242.24 161
162	0150402020	TREAS/TAX RETIREMENT	\$ 32,487.57 162
163	0150402030	TREAS/TAX HEALTH/LIFE/DENTAL	\$ 95,175.12 163
164	0150402090	TREAS/TAX WORKER'S COMP	\$ 586.01 164
165	0150403020	TREAS/TAX ADVERTISING	\$ 300.00 165
166	0150403150	PAYROLL SERVICES	\$ 16,000.00 166
167	0150403180	TREAS/TAX ADM DATA PROCESS SERVICE	\$ 14,000.00 167
168	0150404450	TREAS/TAX ADM OFFICE SUPPLIES	\$ 5,000.00 168
169	0150405030	TREAS/TAX ADM BANK CHARGES/CREDIT CARD FEES	\$ 200.00 169
170	0150405310	TREAS/TAX ADM BOND	\$ 900.00 170
171	0150405630	TREAS/TAX ADM POSTAGE	\$ 10,000.00 171
172	0150405670	TREAS/TAX ADM REFUNDS	\$ 100,000.00 172
173	0150405730	TREAS/TAX ADM TELEPHONE	\$ 900.00 173
174	0150407250	TREAS/TAX ADM OFFICE EQUIPMENT	\$ 4,000.00 174
175		DEPT TOTALS	\$ 543,156.54 175
176	0150601010	LAW LIBRARY	\$ 2,000.00 176
177	0150651920	ELECTION OFFICERS	\$ 48,000.00 177
178	0150651930	ELECTION COMMISSIONERS	\$ 4,000.00 178

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ACCOUNT #'S	ACCOUNT DESCRIPTION		
179	0150651932	ELECTION REDISTRICTING OFFICERS	\$ - 179
180	0150652010	ELECTION COMMISSIONERS SOCIAL SECURITY	\$ 1,000.00 180
181	0150653020	ELECTION ADVERTISING	\$ 30,000.00 181
182	0150653640	ELECTION PRECINCT RENTAL	\$ - 182
183	0150653990	ELECTION CONTRACTED SERVICES	\$ 115,000.00 183
184	0150654460	ELECTION MATERIALS/SUPPLIES	\$ 10,000.00 184
185	0150655630	ELECTION POSTAGE	\$ 20,000.00 185
186	0150655780	ELECTION UTILITIES (INTERNET)	\$ 2,000.00 186
187	0150657370	ELECTION NEW VOTING MACHINES	\$ - 187
188		DEPT TOTALS	\$ 232,000.00 188
189	0150703400	PLANNING & ZONING VEHICLE MAINTENANCE & REPAIR	\$ - 189
190	0150704290	PLANNING & ZONING GAS/OIL	\$ 4,000.00 190
191	0150705070	PLANNING & ZONING	\$ 120,000.00 191
192	0150753040	ECONOMIC DEVELOPMENT YOKOHAMA PROJECT APPRAISAL SERVICES	\$ - 192
193	0150753090	ECONOMIC DEVELOPMENT <small>(Current Contract: MWM Consulting-Lucas Witt)</small>	\$ 23,460.00 193
194	0150753091	REGIONAL COMPETITIVENESS STRATEGY	\$ 15,178.00 194
195	0150755020	ECONOMIC DEVELOPMENT YOKOHAMA PROJECT INSPECTIONS	\$ - 195
196	0150755070	EDA BGADD CONTRIBUTION	\$ - 196
197	0150757420	ECONOMIC DEVELOPMENT YOKOHAMA PROJECT	\$ - 197
198	0150763420	HUNTERTOWN COMMUNITY PARK ILLEGAL DUMP GRANT FUNDS MATCH	\$ - 198
199	0150763421	HCIP PAVILION PROJECT LWCF GRANT FUNDS MATCH	\$ 123,750.00 199
200	0150764050	LARLAND ESTATES HOA BOND RELEASE	\$ - 200
201	0150765070	MILLVILLE COMMUNITY MARKET CONTRIBUTION	\$ 2,500.00 201
202	0150765071	WOODFORD COUNTY COMMUNITY FARMERS MARKET	\$ 75,000.00 202
203	0150767160	HUNTERTOWN COMMUNITY INTERPRETIVE PARK LAND IMPROVEMENT	\$ 15,000.00 203
204		DEPT TOTALS	\$ 378,888.00 204
205	0150801070	MAINTENANCE SUPERVISOR SALARY	\$ 68,449.68 205
206	0150801071	MAINTENANCE SUPERVISOR SALARY COMP TIME PAYOUT	\$ - 206
207	0150801750	MAINTENANCE CUSTODIAL PERSONNEL	\$ 138,622.40 207
208	0150801780	MAINTENANCE OVERTIME	\$ 65,000.00 208
209	0150801850	MAINTENANCE SPECIALIST SALARIES	\$ 164,921.95 209
210	0150802010	MAINTENANCE SOCIAL SECURITY	\$ 33,430.04 210
211	0150802011	MAINTENANCE SOCIAL SECURITY COMP TIME PAYOUT	\$ - 211
212	0150802020	MAINTENANCE RETIREMENT	\$ 67,316.41 212
213	0150802021	MAINTENANCE RETIREMENT COMP TIME PAYOUT	\$ - 213
214	0150802030	MAINT. HEALTH/LIFE/DENTAL	\$ 190,014.86 214
215	0150802090	MAINT. WORKER'S COMP	\$ 15,119.99 215
216	0150803400	MAINTENANCE VEHICLE REPAIRS	\$ 25,000.00 216
217	0150804110	MAINTENANCE CUSTODIAL SUPPLIES	\$ 9,000.00 217

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218	0150804290 MAINTENANCE GAS/OIL	\$ 16,000.00	218
219	0150804450 MAINTENANCE OFFICE SUPPLIES	\$ 3,000.00	219
220	0150804810 MAINTENANCE UNIFORMS	\$ 2,500.00	220
221	0150805030 MAINTENANCE BANK CHARGES/CREDIT CARD FEES	\$ -	221
222	0150805710 MAINTENANCE COURTHOUSE RENEWALS/REPAIRS	\$ 250,000.00	222
223	0150805780 COURTHOUSE UTILITIES	\$ 50,000.00	223
224	0150807230 MAINTENANCE NEW VEHICLE	\$ 98,785.00	224
225	0150807250 MAINTENANCE OFFICE EQUIPMENT	\$ 45,000.00	225
226	0150807390 COURTHOUSE GENERATOR FEMA MITIGATION GRANT PROJECT MATCH	\$ -	226
227	0150807391 MAINTENANCE OTHER EQUIPMENT	\$ 52,000.00	227
228	0150823980 CO CLERK SATELLITE OFFICE I.T. CONTRACTED SERVICES	\$ 6,500.00	228
229	0150824110 CO CLERK SATELLITE OFFICE CUSTODIAL SUPPLIES	\$ 2,000.00	229
230	0150825030 CO CLERK SATELLITE OFFICE BANK CHARGES/CREDIT CARD FEES	\$ -	230
231	0150825710 CO CLERK SATELLITE OFFICE RENEWALS/REPAIRS	\$ 40,000.00	231
232	0150825780 CO CLERK SATELLITE OFFICE UTILITIES	\$ 10,000.00	232
233	0150827090 CO CLERK SATELLITE OFFICE FURNITURE & FIXTURES	\$ 2,500.00	233
234	0150827250 CO CLERK SATELLITE OFFICE - OFFICE EQUIPMENT	\$ 1,500.00	234
235	0150855710 OFF-SITE REPAIRS/MAINTENANCE	\$ 675,000.00	235
236	0150855780 OFF-SITE UTILITIES	\$ 95,000.00	236
237	0150864110 ANNEX CUSTODIAL SUPPLIES	\$ 6,000.00	237
238	0150865030 ANNEX BANK CHARGES/CREDIT CARD FEES	\$ -	238
239	0150865150 ANNEX 9-1-1 FEES	\$ 1,000.00	239
240	0150865700 ANNEX PEDWAY SHORING PROJECT RENEWAL & REPAIRS (AOC)	\$ -	240
241	0150865710 ANNEX REPAIRS	\$ 85,000.00	241
242	0150865780 ANNEX UTILITIES	\$ 50,000.00	242
243	DEPT. TOTALS	\$ 2,268,660.33	243
244	0150913180 INFORMATION TECHNOLOGY DATA PROCESSING SERVICES	\$ 53,027.00	244
245	0150913980 INFORMATION TECHNOLOGY CONTRACTED SERVICES	\$ 48,000.00	245
246	0150914130 INFORMATION TECHNOLOGY DATA PROCESSING SUPPLIES	\$ 1,000.00	246
247	0150915030 INFORMATION TECHNOLOGY BANK CHARGES/CREDIT CARD FEES	\$ -	247

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	ACCOUNT #'S	ACCOUNT DESCRIPTION		
248	0150917390	INFORMATION TECHNOLOGY EQUIPMENT	\$ 92,360.26	248
249		DEPT. TOTALS	\$ 194,387.26	249
250		5000 SUBTOTALS	\$ 8,629,301.69	250
251	0151053180	POLICE DATA PROCESSING	\$ -	251
252	0151053980	POLICE CONTRACTED SERVICES	\$ 2,773,916.00	252
253	0151057230	POLICE NEW VEHICLES	\$ 160,774.00	253
254	0151057510	POLICE CAPITAL PROJECTS & EQUIPMENT	\$ 40,305.00	254
255		DEPT. TOTALS	\$ 2,974,995.00	255
256	0151213140	FOREST FIRE PROTECTION (KRS 149.510-149.600 - Req. & Based on Total Forest Acres)	\$ 251.00	256
257	0151213150	FIRE PROTECTION (Ky. American Water: Public Hydrant Srvc.)	\$ 4,000.00	257
258	0151351780	OVERTIME - 1/24-1/26/26 SNOW/ICE STORM EVENT	\$ -	258
259	0151353020	USDA FLOOD RECOVERY GRANT ADVERTISING LOCAL MATCH	\$ -	259
260	0151353660	DUMPSTERS - 1/24-1/26/26 SNOW/ICE STORM EVENT	\$ -	260
261	0151353661	DUMPSTERS - 2/15-2/21/25 FLOOD EVENT	\$ -	261
262	0151353662	DUMPSTERS - 4/1-4/8/25 FLOOD EVENT	\$ -	262
263	0151354030	ANIMAL FOOD - 1/24-1/26/26 SNOW/ICE STORM EVENT	\$ -	263
264	0151354200	SUPPLIES & SERVICES - 1/24-1/26/26 SNOW/ICE STORM EVENT	\$ -	264
265	0151354201	SUPPLIES & SERVICES - 2/15-2/21/25 FLOOD EVENT	\$ -	265
266	0151354202	SUPPLIES & SERVICES - 2/18-2/20/25 SNOW EVENT	\$ -	266
267	0151354203	SUPPLIES & SERVICES - 4/1-4/8/25 FLOOD EVENT	\$ -	267
268	0151354204	USDA FLOOD RECOVERY GRANT SUPPLIES & SERVICES LOCAL MATCH	\$ -	268
269	0151354250	FOOD FOR OVRNGT/EXTENDED HOURS EMPLOYEES - 1/24-1/26/26 SNOW/ICE STORM EVENT	\$ -	269
270	0151354251	FOOD FOR OVRNGT/EXTENDED HOURS EMPLOYEES - 2/15-2/21/25 FLOOD EVENT	\$ -	270
271	0151354252	FOOD FOR OVRNGT/EXTENDED HOURS EMPLOYEES - 2/18-2/20/25 SNOW EVENT	\$ -	271
272	0151354310	GENERAL CONSTRUCTION MATERIALS (3-3-23 STORM)	\$ -	272
273	0151354410	MACHINERY & EQUIPMENT - 1/24-1/26/26 SNOW/ICE STORM EVENT	\$ -	273
274	0151354411	MACHINERY & EQUIPMENT - 2/15-2/21/25 FLOOD EVENT	\$ -	274
275	0151354412	MACHINERY & EQUIPMENT - 2/18-2/20/25 SNOW EVENT	\$ -	275
276	0151354413	MACHINERY & EQUIPMENT - 4/1-4/8/25 FLOOD EVENT	\$ -	276
277	0151354461	FEMA EMPG - COUNTY MATCH	\$ -	277
278	0151355490	ANIMAL MEDICAL - 1/24-1/26/26 SNOW/ICE STORM EVENT	\$ -	278
279	0151357030	9-1-1 SOFTWARE (RAVE WIRELESS SAFETY ALERT SERVICE)	\$ 5,200.00	279

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	ACCOUNT #'S	ACCOUNT DESCRIPTION		
280	0151357150	USDA FLOOD RECOVERY GRANT PURCHASE OF PROPERTY LOCAL MATCH	\$ 892,797.50	280
281	0151357390	HMPG SENIOR CTR GENERATOR MATCH	\$ -	281
282		TOTALS	\$ 902,248.50	282
283	0151401410	AMBULANCE SALARIES	\$ 995,935.26	283
284	0151401780	AMBULANCE OVERTIME	\$ 481,463.05	284
285	0151401790	AMBULANCE PART TIME	\$ 157,480.79	285
286	0151402010	AMBULANCE SOCIAL SECURITY	\$ 125,068.25	286
287	0151402020	AMBULANCE RETIREMENT	\$ 533,503.24	287
288	0151402030	AMBULANCE HEALTH/LIFE/DENTAL	\$ 541,821.63	288
289	0151402090	AMBULANCE WORKER'S COMP	\$ 120,981.05	289
290	0151403200	AMBULANCE BILLING	\$ 65,000.00	290
291	0151403330	AMBULANCE MAINT AGREEMENTS	\$ 14,000.00	291
292	0151403390	AMBULANCE COMMUNICATIONS	\$ 5,000.00	292
293	0151403400	AMBULANCE VEHICLE REPAIRS	\$ 45,000.00	293
294	0151403980	AMBULANCE I.T. CONTRACTED SERVICES	\$ -	294
295	0151404290	AMBULANCE GAS/OIL	\$ 55,000.00	295
296	0151404450	AMBULANCE OFFICE SUPPLIES	\$ 3,500.00	296
297	0151404790	AMBULANCE TIRES	\$ 4,000.00	297
298	0151404810	AMBULANCE UNIFORMS	\$ 10,000.00	298
299	0151405030	AMBULANCE BANK CHARGES/CREDIT CARD FEES	\$ 200.00	299
300	0151405490	AMBULANCE PHYSICALS/MEDICAL	\$ 5,500.00	300
301	0151405500	AMBULANCE MED SUPPLIES	\$ 70,000.00	301
302	0151405630	AMBULANCE POSTAL CHARGES	\$ -	302
303	0151405670	AMBULANCE REFUNDS	\$ -	303
304	0151405710	AMBULANCE BLDG MAINTENANCE	\$ 49,000.00	304
305	0151405730	AMBULANCE TELEPHONE	\$ 11,500.00	305
306	0151405740	AMBULANCE TRAINING	\$ 10,000.00	306
307	0151405760	AMBULANCE TRAVEL	\$ 2,500.00	307
308	0151405780	AMBULANCE UTILITIES	\$ 40,000.00	308
309	0151407090	AMBULANCE FURNITURE & FIXTURES	\$ 5,000.00	309
310	0151407230	AMBULANCE NEW VEHICLE	\$ 400,000.00	310
311	0151407250	AMBULANCE OFFICE EQUIPMENT	\$ 2,500.00	311
312	0151407390	AMBULANCE EQUIPMENT	\$ 7,000.00	312
313	0151407391	AMBULANCE MEDICAL EQUIPMENT	\$ 5,000.00	313
314	0151409020	AMBULANCE MEDICAID ASSESSMENT FEE	\$ 55,000.00	314
315		DEPT TOTALS	\$ 3,820,953.27	315
316	0151453220	9-1-1 OPERATIONS	\$ -	316
317	0151457390	9-1-1 EQUIPMENT	\$ -	317
318		TOTALS	\$ -	318
319	0151759030	PUBLIC DEFENDER (KRS 31.185 - Req. & Based on Pop.)	\$ 3,359.00	319
320		TOTALS	\$ 3,359.00	320
321		5100 SUBTOTALS	\$ 7,701,555.77	321
322	0152051020	ANIMAL CARE & CONTROL OFFICERS SALARIES	\$ 285,018.24	322
323	0152051780	ANIMAL CARE & CONTROL OVERTIME	\$ 18,000.00	323
324	0152052010	ANIMAL CARE & CONTROL SOCIAL SECURITY	\$ 23,180.90	324

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325	0152052020	ANIMAL CARE & CONTROL RETIREMENT	\$ 27,075.46	325
326	0152052030	ANIMAL CARE & CONTROL HEALTH/LIFE/DENTAL	\$ 54,335.34	326
327	0152052090	ANIMAL CARE & CONTROL WORKER'S COMP	\$ 9,120.85	327
328	0152053400	ANIMAL CARE & CONTROL VEHICLE REPAIR	\$ 2,000.00	328
329	0152053980	ANIMAL CARE & CONTROL I.T. CONTRACTED SERVICES	\$ 3,000.00	329
330	0152053990	ANIMAL CARE & CONTROL EUTHANASIA	\$ 1,500.00	330
331	0152054020	ANIMAL CARE & CONTROL SUPPLIES & EQUIP	\$ 4,000.00	331
332	0152054030	ANIMAL CARE & CONTROL FOOD	\$ 4,000.00	332
333	0152054290	ANIMAL CARE & CONTROL GAS/OIL	\$ 5,000.00	333
334	0152054450	ANIMAL CARE & CONTROL OFFICE SUPPLIES	\$ 1,000.00	334
335	0152054810	ANIMAL CARE & CONTROL UNIFORMS	\$ 3,000.00	335
336	0152055030	ANIMAL CARE & CONTROL BANK CHARGES/CREDIT CARD FEES	\$ 200.00	336
337	0152055100	RABIES REIMBURSEMENT	\$ 2,500.00	337
338	0152055490	ANIMAL CARE & CONTROL MEDICAL SERVICES	\$ 9,000.00	338
339	0152055710	ANIMAL CARE & CONTROL BLDG. MAINT	\$ 12,500.00	339
340	0152055730	ANIMAL CARE & CONTROL TELEPHONE	\$ 3,500.00	340
341	0152055740	ANIMAL CARE & CONTROL TRAINING	\$ 1,800.00	341
342	0152055760	ANIMAL CARE & CONTROL TRAVEL	\$ 500.00	342
343	0152055780	ANIMAL CARE & CONTROL UTILITIES	\$ 6,500.00	343
344	0152057030	ANIMAL CARE & CONTROL RADIOS	\$ 750.00	344
345	0152057230	ANIMAL CARE & CONTROL VEHICLE	\$ 25,000.00	345
346	0152057250	ANIMAL CARE & CONTROL OFFICE EQUIP	\$ 2,000.00	346
347		DEPT. TOTALS	\$ 504,480.79	347
348	0152151610	RECYC/S WASTE SALARIES	\$ 412,476.26	348
349	0152151780	RECYC/S WASTE OVERTIME	\$ 20,000.00	349
350	0152152010	RECYCLE SOCIAL SECURITY	\$ 33,084.43	350
351	0152152020	RECYCLE RETIREMENT	\$ 75,380.61	351
352	0152152030	RECYCLE HEALTH/LIFE/DENTAL	\$ 183,874.90	352
353	0152152090	RECYCLE/SW WORKER'S COMP	\$ 34,938.24	353
354	0152153020	RECYC/S WASTE PUBLIC REL/ADVERTISING	\$ 4,000.00	354
355	0152153100	RECYC/S WASTE SCALE HOUSE BUILDING	\$ -	355
356	0152153360	RECYC/S WASTE EQUIP MAINT	\$ 12,000.00	356
357	0152153400	RECYC/S WASTE VEHICLE MAINT	\$ 5,000.00	357
358	0152153660	RECYC/S WASTE MGT DUMPSTERS	\$ 375,000.00	358
359	0152153661	RECYC/S WASTE HHW & PAINT DISPOSAL	\$ 25,000.00	359
360	0152153662	RECYC/S WASTE RECYCLING FEE	\$ 1,800.00	360
361	0152153980	RECYC/S WASTE I.T. CONTRACTED SERVICES	\$ -	361
362	0152154130	RECYC/S WASTE DATA PROCESSING	\$ -	362
363	0152154290	RECYC/S WASTE GAS/OIL	\$ 26,000.00	363
364	0152154450	RECYC/S WASTE OFFICE SUPPLIES	\$ 6,000.00	364
365	0152154680	RECYC/S WASTE SUPPLIES	\$ 6,000.00	365
366	0152154681	RECYC/S WASTE EQUIPMENT	\$ 22,000.00	366
367	0152154810	RECYC/S WASTE UNIFORMS (SAFETY SHOES)	\$ 900.00	367
368	0152155030	RECYC/S WASTE BANK CHARGES/CREDIT CARD FEES	\$ 200.00	368
369	0152155480	RECYC/S WASTE WASTE TIRE DISPOSAL	\$ 2,000.00	369
370	0152155730	RECYC/S WASTE TELEPHONE	\$ 2,800.00	370
371	0152155740	RECYC/S WASTE TRAINING	\$ 1,000.00	371
372	0152155760	RECYC/S WASTE TRAVEL	\$ -	372
373	0152155780	RECYC/S WASTE UTILITIES	\$ 12,000.00	373

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374	0152155860	RECYC/S WASTE BLDG MAINT	\$ 40,000.00 374
375	0152157230	RECYC/S WASTE NEW VEHICLE	\$ - 375
376	0152157250	RECYC/S WASTE OFFICE EQUIPMENT	\$ 1,500.00 376
377	0152157390	RECYC/S WASTE AIR CURTAIN INCINERATOR (BURN BOX)	\$ - 377
378	0152157420	RECYC/S WASTE TIRE SHED	\$ - 378
379	0152157421	RECYC/S WASTE COMPACTOR BUILDING	\$ - 379
380		DEPT. TOTALS	\$ 1,302,954.44 380
381	0152256070	MIDWAY EDA INTEREST	\$ - 381
382	0152314290	HEALTH DEPT-GAS	\$ 4,000.00 382
383	0152314790	HEALTH DEPT-TIRES	\$ - 383
384	0152353980	CARCASS REMOVAL	\$ 15,000.00 384
385	0152355070	SOIL & WATER CONSERVATION	\$ 264,076.41 385
386	0152355480	WOODFORD RURAL LAND PROGRAM	\$ 250,000.00 386
387		TOTALS	\$ 533,076.41 387
388		5200 SUBTOTALS	\$ 2,340,511.64 388
389	0153015150	WOODFORD COUNTY FOUNDATION INDIGENT RELIEF & AID	\$ 40,000.00 389
390	0153015990	INDIGENT RELIEF & AID	\$ - 390
391	0153053480	ADULT DAY CARE	\$ - 391
392	0153053481	BLUEGRASS COMMUNITY ACTION	\$ 5,000.00 392
393	0153053560	BLUEGRASS COMMUNITY ACTION - WOODFORD CO. SENIOR CENTER	\$ 36,000.00 393
394	0153105070	CASA CONTRIBUTION (COURT APPOINTED SPECIAL ADVOCATE)	\$ 20,000.00 394
395	0153105480	OPIOID TASK FORCE	\$ 12,000.00 395
396	0153203320	LEGAL & COURT FEES (Court Orders, Title/Registrations, Etc.)	\$ 6,000.00 396
397	0153205070	NAACP PROGRAM SUPPORT	\$ 2,000.00 397
398	0153255040	CEMETERIES & MEMORIALS MAINTENANCE	\$ 20,000.00 398
399	0153303440	PAUPER BURIALS	\$ - 399
400	0153305070	FOOD PANTRY EXECUTIVE DIRECTOR CONTRIBUTION - WOODFORD COUNTY LOCATION	\$ 75,000.00 400
401	0153305150	GENERAL WELFARE	\$ 5,000.00 401
402	0153305151	INDIGENT RELIEF/AID & BURIALS	\$ 6,000.00 402
403	0153403240	NCRC & GED TESTING (WORK READY)	\$ - 403
404	0153403480	WOODFORD WHEELS PROGRAM SUPPORT	\$ 10,000.00 404
405	0153403481	WOODFORD COUNTY VETERANS COMMISSION PROGRAM SUPPORT	\$ 25,000.00 405
406	0153403482	MENTORS & MEALS PROGRAM SUPPORT	\$ 2,000.00 406
407	0153403483	YOUNG/ NEW FARMERS ASSISTANCE PROGRAM SUPPORT	\$ 50,000.00 407
408	0153403980	BLUEGRASS COMMUNITY ACTION ECONOMIC RECOVERY ASSISTANCE	\$ 20,000.00 408
409	0153405150	HUMAN RIGHTS COMMISSION	\$ 2,000.00 409
410		5300 SUBTOTALS	\$ 336,000.00 410
411	0154014290	PARKS/RECREATION GAS/OIL	\$ 20,000.00 411

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412	0154015070	PARKS/RECREATION	\$ 998,812.00 412
413	0154015071	PARKS/RECREATION SPECIAL CAPITAL PROJECTS	\$ 379,027.46 413
414	0154017160	WOODFORD COUNTY NEIGHBORHOOD/COMMUNITY COMMON SPACES IMPROVEMENT GRANTS	\$ - 414
415	0154017180	PARKS/REC TENNIS COURT PROJECT	\$ - 415
416	0154017181	PARKS & REC BLEACHERS PROJECT GRANT MATCH	\$ - 416
417	0154055070	MILLVILLE COMMUNITY MARKET MANAGER PROGRAM MATCHING GRANT FUNDS	\$ - 417
418	0154205070	TRANSIENT ROOM TAX	\$ 280,000.00 418
419	0154253980	CELEBRATION/FESTIVAL EVENT COORDINATOR	\$ - 419
420	0154254250	CELEBRATION/FESTIVAL PROGRAMS REFRESHMENTS	\$ 7,000.00 420
421	0154254290	FAIR BOARD GAS/OIL	\$ 800.00 421
422	0154254460	CELEBRATION/FESTIVAL PROGRAMS EQ. & SUPPLIES	\$ 55,000.00 422
423	0154255090	FAIR BOARD COUNTY FAIR SUPPORT	\$ 2,000.00 423
424		TOTALS	\$ 1,742,639.46 424
425	0154351060	JOUETT HOUSE SITE EXECUTIVE DIRECTOR SALARY	\$ 42,600.00 425
426	0154352010	JOUETT HOUSE SOCIAL SECURITY	\$ - 426
427	0154352020	JOUETT HOUSE RETIREMENT	\$ - 427
428	0154352030	JOUETT HOUSE HEALTH/LIFE/DENTAL INS	\$ 15,000.00 428
429	0154352090	JOUETT HOUSE WORKERS COMP	\$ - 429
430	0154353340	JOUETT HOUSE BLDG MAINTENANCE	\$ 11,000.00 430
431	0154353420	JOUETT HOUSE OPERATIONS	\$ 11,000.00 431
432	0154353660	JOUETT HOUSE GARBAGE COLLECTION	\$ 300.00 432
433	0154353980	JOUETT HOUSE CONTRACTED SERVICES	\$ 2,500.00 433
434	0154354060	JOUETT HOUSE BLDG MAINT SUPPLIES	\$ 8,000.00 434
435	0154355780	JOUETT HOUSE UTILITIES	\$ 10,000.00 435
436	0154355880	JOUETT HOUSE MAINT EQUIP/REPAIRS	\$ 1,800.00 436
437		DEPT. TOTALS	\$ 102,200.00 437
438		5400 SUBTOTALS	\$ 1,844,839.46 438
439		5000 TOTALS	\$ 20,852,208.56 439
440	0163013700	BD OF ED SCHOOL TRANSPORTATION	\$ 20,000.00 440
441		6300 SUBTOTALS	\$ 20,000.00 441
442	0174006030	SHORT TERM LOAN (NOTE) PRINCIPAL	\$ - 442
443	0174006070	SHORT TERM LOAN (NOTE) INTEREST	\$ - 443
444	0176006990	AMBULANCE CARDIAC MONITORS 2019	\$ - 444
445	0177006021	COURTHOUSE CLOCK TOWER LEASE-PRINCIPAL	\$ - 445
446	0177006022	AMBULANCE NEW BUILDING (BIG SINK) LEASE - PRINCIPAL	\$ - 446
447	0177006061	COURTHOUSE CLOCK TOWER LEASE-INTEREST	\$ - 447
448	0177006062	AMBULANCE NEW BUILDING (BIG SINK) LEASE - INTEREST	\$ - 448
449		7000 SUBTOTALS	\$ - 449
450	0180017410	BUILDING IMPROVEMENT	\$ 40,000.00 450
451	0180017420	ENERGY SAVINGS PERFORMANCE PROJECT	\$ - 451
452	0180995480	NORTHEAST WOODFORD WATER DISTRICT COMPREHENSIVE SYSTEM REHABILITATION WATER PROJECT	\$ - 452

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453	0180995481	SOUTH WOODFORD WATER DISTRICT COMPREHENSIVE SYSTEM REHABILITATION WATER PROJECT	\$ -	453
454	0180997410	HIGH STREET SIDEWALK PROJECT	\$ -	454
455	0180997411	COUNTY PARK MEMORIAL PROJECT	\$ 150,000.00	455
456	0180997412	LANES VIEW-MEREWOOD CONNECTOR SIDEWALK PROJECT	\$ -	456
457	0180997413	CLIFTON ROAD SIDEWALK PROJECT	\$ -	457
458	0180997414	FALLING SPRINGS BLVD & BEASLEY RD SIDEWALK/MUP CONNECTOR PROJECT	\$ 85,000.00	458
459		8000 SUBTOTALS	\$ 275,000.00	459
460	0191001070	GIS DIRECTOR SALARY	\$ 81,033.22	460
461	0191002010	GIS SOCIAL SECURITY	\$ 6,199.04	461
462	0191002020	GIS RETIREMENT	\$ 14,124.09	462
463	0191002030	GIS HEALTH/LIFE/DENTAL	\$ 14,660.45	463
464	0191002090	GIS WORKER'S COMP	\$ 210.69	464
465	0191003070	AUDIT SERVICES	\$ 25,000.00	465
466	0191003090	GIS PROGRAMING CONSULTING	\$ -	466
467	0191003180	GIS DATA PROCESSING SERVICES	\$ 14,000.00	467
468	0191003380	GIS OFFICE EQUIP REP/MAINT	\$ 919.00	468
469	0191003680	TAX BILL PREPARATION (KRS 133.240 - Req. & Based on # of Individual Taxpayers)	\$ 5,000.00	469
470	0191003981	GIS AERIAL PHOTOGRAPHY	\$ 19,564.50	470
471	0191004250	MANDATORY TRAINING/MEETINGS REFRESHMENTS	\$ 5,000.00	471
472	0191004450	GIS OFFICE SUPPLIES	\$ 1,300.00	472
473	0191005030	GIS BANK CHARGES/CREDIT CARD FEES	\$ -	473
474	0191005150	9-1-1 FEES	\$ 7,800.00	474
475	0191005210	COUNTY INSURANCE (KACo All Lines Fund)	\$ 430,729.00	475
476	0191005490	MEDICAL SERVICES	\$ 3,500.00	476
477	0191005510	ASSOCIATION MEMBERSHIPS	\$ 8,000.00	477
478	0191005511	GIS MEMBERSHIPS	\$ -	478
479	0191005690	TRAINING/CONFERENCES	\$ 15,000.00	479
480	0191005691	GIS TRAINING/CONFERENCES	\$ -	480
481	0191005730	GIS TELEPHONE	\$ 240.00	481
482	0191005760	TRAVEL EXPENSES-MAGISTRATES/JUDGE EX.	\$ 5,000.00	482
483	0191005761	GIS TRAINING/TRAVEL EXPENSES	\$ 6,000.00	483
484	0191005950	EDUCATION REIMBURSEMENT	\$ -	484
485	0191007050	GIS DATA PROCESSING EQUIPMENT	\$ -	485
486	0191007250	GIS OFFICE EQUIPMENT	\$ -	486
487	0191007390	GIS OTHER EQUIPMENT	\$ -	487
488		9100 SUBTOTALS	\$ 663,279.99	488
489	0192009990	GENERAL RESERVE FOR TRANSFER	\$ 9,200,932.63	489

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490	0192009991	PAYROLL CONTINGENCY (27th Pay Period in 2026-2027)	\$ 220,000.00	490
491		9200 SUBTOTALS	\$ 9,420,932.63	491
492	0193009990	GENERAL RESERVE FOR TRANSFER TO OTHER FUNDS	\$ -	492
493		9300 SUBTOTALS	\$ -	493
494	0194002010	GENERAL SOCIAL SECURITY	\$ 153.00	494
495	0194002020	GENERAL RETIREMENT	\$ -	495
496	0194002030	HEALTH/DENTAL/LIFE INSURANCE	\$ 163,760.64	496
497	0194002080	UNEMPLOYMENT INSURANCE	\$ 3,074.05	497
498	0194002990	RETIREMENT, SICK HOUR PAYOUT	\$ 20,000.00	498
499	0195005720	SALES & USE TAX	\$ 600.00	499
500		9400 SUBTOTALS	\$ 187,587.69	500
501		9000 TOTALS	\$ 10,271,800.31	501
502		TOTAL GENERAL FUND	\$ 31,419,008.87	502
503	0261031020	ROAD SUPERVISOR SALARY	\$ 80,340.00	503
504	0261031021	ROAD SUPERVISOR COMP TIME PAYOUT	\$ -	504
505	0261031050	ROAD ADMIN. ASSISTANT SALARY	\$ 37,440.00	505
506	0261031060	ROAD EXECUTIVE MANAGER SALARY	\$ 74,148.46	506
507	0261031070	ROAD OPERATIONS SUPERVISOR SALARY	\$ -	507
508	0261033340	ROAD BLDG MAINT & REPAIR	\$ 25,000.00	508
509	0261033980	ROAD I.T. CONTRACTED SERVICES	\$ -	509
510	0261034450	ROAD OFFICE SUPPLIES	\$ 2,000.00	510
511	0261035430	ROAD LICENSES/SERVICE CONTRACTS	\$ 10,000.00	511
512	0261035730	ROAD TELEPHONE	\$ 5,000.00	512
513	0261035740	ROAD TRAINING	\$ 15,000.00	513
514	0261035780	ROAD UTILITIES	\$ 20,000.00	514
515	0261037050	ROAD COMPUTER EQUIPMENT & SOFTWARE	\$ 10,000.00	515
516	0261037250	ROAD OFFICE EQUIPMENT	\$ 5,000.00	516
517	0261051430	ROAD WORKERS SALARIES	\$ 653,081.60	517
518	0261051780	ROAD WORKERS OVERTIME	\$ 45,000.00	518
519	0261053110	ROAD RURAL SECONDARY (aka Flex Funds)	\$ 170,976.00	519
520	0261053360	ROAD MACH/EQUIP REPAIRS	\$ 45,000.00	520
521	0261053981	ROAD CONTRACTED SERVICES-OTHER	\$ -	521
522	0261054270	ROAD GARAGE SUPPLIES	\$ 12,000.00	522
523	0261054290	ROAD GAS/OIL	\$ 120,000.00	523
524	0261054310	ROAD MATERIALS	\$ 650,000.00	524
525	0261054470	ROAD MUNICIPAL ROAD AID	\$ 91,955.84	525
526	0261054710	ROAD SALT	\$ 300,000.00	526
527	0261054750	ROAD TOOLS	\$ 10,000.00	527
528	0261054790	ROAD TIRES/TUBES	\$ 10,000.00	528
529	0261054810	ROAD UNIFORMS	\$ 10,000.00	529
530	0261055030	ROAD BANK CHARGES/CREDIT CARD FEES	\$ 200.00	530

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	ACCOUNT #'S	ACCOUNT DESCRIPTION		
531	0261055850	ROAD ROADSIDE MAINTENANCE/SNOW REMOVAL	\$ 75,000.00	531
532	0261057030	ROAD RADIOS	\$ -	532
533	0261057210	ROAD MAINT EQUIPMENT	\$ 946,685.00	533
534	0261057300	ROAD COUNTY ROAD AID (Total CRA \$ Split Between Road Paving, Salt, RD W Salaries, & Benefits)	\$ 124,177.88	534
535	0261057301	FD 14 FUNDS	\$ -	535
536	0261057304	FD 39 FUNDS	\$ -	536
537	0261057305	DISCRETIONARY BOND FUND	\$ -	537
538	0261057306	CB06 PROJECTS	\$ -	538
539	0261057307	ROAD KYTC RURAL/SECONDARY ROAD PROJECT - BUCK RUN RD FLOOD DAMAGE	\$ -	539
540	0261057420	ROAD NEW BUILDING - SALT BARN	\$ 300,000.00	540
541		6100 SUBTOTALS	\$ 3,848,004.78	541
542	0280033120	FD 15 FUNDS PAYNES DEPOT BRIDGE PROJECT	\$ 1,110,877.00	542
543	0280033230	RD PAYNES DEPOT BRIDGE PROJECT ENGINEERING SERVICES	\$ 150,000.00	543
544	0280034490	CB01 BRIDGE PROJECTS	\$ -	544
545		8003 SUBTOTALS	\$ 1,260,877.00	545
546	0291005490	ROAD MEDICAL SVCS FOR EMPLOYEES	\$ 1,500.00	546
547		9100 SUBTOTALS	\$ 1,500.00	547
548	0292009990	ROAD RESERVE FOR TRANSFER	\$ -	548
549		9200 SUBTOTALS	\$ -	549
550	0294002010	ROAD SOCIAL SECURITY	\$ 68,085.77	550
551	0294002020	ROAD RETIREMENT	\$ 152,514.25	551
552	0294002030	ROAD HEALTH/LIFE/DENTAL	\$ 358,804.46	552
553	0294002090	ROAD WORKER'S COMP	\$ 65,745.03	553
554		9400 SUBTOTALS	\$ 645,149.51	554
555		DEPT TOTAL ROAD	\$ 5,755,531.29	555
556	0351011010	JAILER SALARY	\$ 122,360.00	556
557	0351011030	JAIL DEPUTIES SALARIES	\$ 1,255,039.00	557
558	0351011780	JAIL OVERTIME	\$ 250,000.00	558
559	0351011790	JAIL PART TIME SALARIES	\$ 100,000.00	559
560	0351011870	JAIL HOLIDAY	\$ -	560
561	0351012120	JAIL JAILER TRAINING BENEFITS	\$ 5,445.00	561
562	0351013070	JAIL PREA AUDIT	\$ 5,000.00	562
563	0351013090	JAIL CONSULTANTS	\$ -	563
564	0351013140	JAIL CONTRACT W/OTHER COUNTIES	\$ 500.00	564
565	0351013340	JAIL BUILDING REPAIR	\$ 60,000.00	565
566	0351013360	JAIL EQUIPMENT REPAIR	\$ 47,500.00	566
567	0351013390	JAIL RADIO REPAIR	\$ 2,500.00	567
568	0351013400	JAIL VEHICLE REPAIR	\$ 4,000.00	568
569	0351013460	JAIL PEST CONTROL	\$ 1,200.00	569
570	0351013980	JAIL HOME INCARCERATION	\$ 8,000.00	570
571	0351013981	JAIL I.T. CONTRACTED SERVICES	\$ -	571
572	0351014060	JAIL BLDG MAINTENANCE SUPPLIES	\$ 2,000.00	572
573	0351014110	JAIL CUSTODIAL SUPPLIES	\$ 25,000.00	573
574	0351014230	JAIL FOOD PREP & SUPPLIES	\$ 23,000.00	574
575	0351014250	JAIL FOOD	\$ 220,000.00	575
576	0351014290	JAIL GAS/OIL	\$ 10,000.00	576

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577	0351014370	JAIL LINENS	\$ 4,500.00	577
578	0351014450	JAIL OFFICE SUPPLIES	\$ 7,000.00	578
579	0351014530	JAIL PRISONER HYGIENE	\$ 4,500.00	579
580	0351014650	JAIL PRISONER CLOTHING	\$ 4,000.00	580
581	0351014670	JAIL OTHER SUPPLIES	\$ 8,000.00	581
582	0351014810	JAIL STAFF UNIFORMS	\$ 6,000.00	582
583	0351015490	JAIL MEDICAL SERVICES	\$ 190,000.00	583
584	0351015630	JAIL POSTAL SERVICES	\$ 750.00	584
585	0351015650	JAIL PRINTING FORMS	\$ 500.00	585
586	0351015730	JAIL TELEPHONE	\$ 8,500.00	586
587	0351015760	JAIL STAFF TRAVEL	\$ 8,000.00	587
588	0351015780	JAIL UTILITIES	\$ 115,000.00	588
589	0351017030	JAIL COMMUNICATION EQUIPMENT	\$ 7,500.00	589
590	0351017230	JAIL NEW VEHICLE	\$ -	590
591	0351017250	JAIL OFFICE EQUIPMENT	\$ 7,500.00	591
592	0351023990	JAIL JUVENILE DETENTION	\$ 5,000.00	592
593		5100 SUBTOTALS	\$ 2,518,294.00	593
594	0391005310	JAIL BOND PREMIUMS	\$ 1,000.00	594
595	0391005490	JAIL MEDICAL SVCS FOR EMPLOYEES	\$ -	595
596	0391005510	JAIL ASSOCIATION DUES	\$ 700.00	596
597	0391005690	JAIL STAFF CONF. TRAINING	\$ 5,000.00	597
598		9100 SUBTOTALS	\$ 6,700.00	598
599	0392009990	JAIL RESERVE FOR TRANSFER	\$ -	599
600		9200 SUBTOTALS	\$ -	600
601	0393009990	JAIL RESERVE FOR TRANSFER TO OTHER FUNDS	\$ -	601
602		9300 SUBTOTALS	\$ -	602
603	0394002010	JAIL SOCIAL SECURITY	\$ 132,563.00	603
604	0394002020	JAIL RETIREMENT	\$ 284,172.00	604
605	0394002021	JAIL COMP TIME PAYOUT RETIREMENT	\$ -	605
606	0394002030	JAIL HEALTH/LIFE/DENTAL	\$ 516,830.00	606
607	0394002090	JAIL WORKER'S COMP	\$ 95,000.00	607
608		9400 SUBTOTALS	\$ 1,028,565.00	608
609		DEPT. TOTAL JAIL	\$ 3,553,559.00	609
610	0461057130	ROAD EQUIPMENT-L.G.E.A.	\$ -	610
611	0492009990	RESERVE FOR TRANSFER-L.G.E.A.	\$ -	611
612		FUND 04 SUBTOTALS	\$ -	612
613	0650157170	SHERIFF LAW ENFORCEMENT PROTECTION PROGRAM	\$ -	613
614	0650255940	KACO SAFETY GRANT	\$ 12,500.00	614
615	0650657050	ELECTION E-POLL BOOKS	\$ -	615
616	0650657390	ELECTION EQUIPMENT	\$ -	616
617	0650755480	KPDI PROGRAM	\$ 717,639.24	617
618	0650917390	INFORMATION TECHNOLOGY GRANT	\$ -	618
619	0651017030	JAIL VIRTUAL ARRAIGNMENT EQUIPMENT	\$ -	619
620	0651353020	USDA FLOOD RECOVERY GRANT ADVERTISING	\$ -	620
621	0651354200	USDA FLOOD RECOVERY GRANT SUPPLIES & SERVICES	\$ -	621

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622	0651355150	HOMELAND SECURITY GRANT	\$ - 622
623	0651357150	USDA/GRANT PROGRAM FLOOD RECOVERY GRANT PURCHASE OF PROPERTY	\$ 2,760,343.81 623
624	0651357230	DES NEW VEHICLE	\$ - 624
625	0651404410	AMBULANCE EQUIPMENT	\$ 10,000.00 625
626	0651405590	AMBULANCE PHARMACEUTICALS - AGENCY FOR SUBSTANCE ABUSE POLICY (ASAP) GRANT	\$ - 626
627	0651405950	AMBULANCE CPR TRAINING GRANT	\$ - 627
628	0652123661	RECYC/S WASTE LITTER ABATEMENT	\$ 28,547.63 628
629	0652153660	RECYC/S WASTE WASTE TIRE DISPOSAL	\$ 4,000.00 629
630	0652154180	RECYC/S WASTE HOUSEHOLD HAZARDOUS WASTE & PAINT DISPOSAL	\$ 62,109.75 630
631	0652157390	RECYC/S WASTE GRANT	\$ - 631
632	0652257410	MILLVILLE WASTE WATER PROJECT	\$ 8,472,025.00 632
633	0652403140	LIDAR GRANT	\$ - 633
634	0654017390	PARKS & REC BLEACHERS PROJECT GRANT	\$ - 634
635	0654355480	JJH KY HISTORICAL SOCIETY GRANT	\$ 10,000.00 635
636	0680017420	ENERGY SAVINGS PERFORMANCE PROJECT	\$ - 636
637	0691005480	CDBG UTILITY ASSISTANCE GRANT	\$ - 637
638	0692009990	RESERVE FOR TRANSFER	\$ - 638
639		06 SUBTOTALS	\$ 12,077,165.43 639
640		TOTAL ST GRANT FUND	\$ 12,077,165.43 640
641	0750657370	ELECTION EQUIPMENT - HAVA FUNDS	\$ - 641
642	0750765480	HUNTERTOWN COMMUNITY PARK ILLEGAL DUMP GRANT	\$ - 642
643	0750767160	HCIP PAVILION PROJECT LWCF GRANT	\$ 125,000.00 643
644	0750767180	HUNTERTOWN COMMUNITY PARK PAVILION PROJECT GRANT	\$ - 644
645	0750807390	COURTHOUSE GENERATOR FEMA MITIGATION GRANT PROJECT	\$ - 645
646	0750917390	IT CYBERSECURITY GRANT - FY23	\$ 61,500.00 646
647	0750917391	IT CYBERSECURITY GRANT - FY24	\$ 323,935.00 647
648	0750917392	IT CYBERSECURITY GRANT - FY22	\$ 42,141.00 648
649	0751204410	COUNTY FIRE RESCUE TOOL - JAWS OF LIFE	\$ - 649
650	0751351850	USDA FLOOD RECOVERY GRANT MANAGEMENT SALARIES & WAGES (REIMB UP TO 6%)	\$ - 650
651	0751352010	USDA FLOOD RECOVERY GRANT MANAGEMENT SOCIAL SECURITY FOR SALARIES & WAGES (REIMB UP TO 6%)	\$ - 651
652	0751353020	USDA FLOOD RECOVERY GRANT ADVERTISING	\$ - 652
653	0751353480	CERT TRAINING ADMIN COSTS	\$ - 653
654	0751354200	USDA FLOOD RECOVERY GRANT SUPPLIES & SERVICES	\$ - 654
655	0751354411	KY HLS RADIO GRANT	\$ - 655
656	0751354461	FEMA EMERGENCY MANAGEMENT PERFORMANCE GRANT (EMPG)	\$ 27,418.09 656
657	0751355150	HOMELAND SECURITY GRANT	\$ - 657
658	0751355470	CERT TRAINING	\$ - 658
659	0751355480	MITIGATION GRANT	\$ 1,000,000.00 659
660	0751357150	USDA FLOOD RECOVERY GRANT PURCHASE OF PROPERTY	\$ 11,832,645.25 660
661	0751357390	HMPG SENIOR CENTER GENERATOR	\$ - 661

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ACCOUNT #'S	ACCOUNT DESCRIPTION		
662	0751357420	FEMA SAFE ROOMS GRANT	\$ 430,670.00 662
663	0752207430	MILLVILLE WATER LINE PROJECT	\$ 1,119,000.00 663
664	0761005940	SAFE STREETS & ROADS FOR ALL PROGRAM	\$ - 664
665	0780997311	BIG SINK SIDEWALK PROJECT (TAP GRANT)	\$ 485,530.90 665
666	0792009990	RESERVE FOR TRANSFER	\$ - 666
667		07 SUBTOTALS	\$ 15,447,840.24 667
668		TOTAL FED GRANT FUND	\$ 15,447,840.24 668
669	0851351020	DES DIRECTOR SALARY	\$ 106,264.38 669
670	0851351030	DES DEPUTIES SALARIES	\$ 94,249.06 670
671	0851351850	DES DIRECTOR SALARY/SUPPLEMENT	\$ - 671
672	0851352010	DES SOCIAL SECURITY	\$ 15,339.28 672
673	0851352011	DES DIRECTOR SALARY/SUPPLEMENT SOCIAL SECURITY	\$ - 673
674	0851352020	DES RETIREMENT	\$ 28,979.88 674
675	0851352030	DES HEALTH/LIFE/DENTAL	\$ 46,186.42 675
676	0851352090	DES WORKER'S COMP	\$ 6,436.48 676
677	0851353360	DES EQUIPMENT REP/MAINT	\$ 2,500.00 677
678	0851353380	DES OFFICE EQUIP REP/MAINT	\$ 2,000.00 678
679	0851353400	DES VEHICLE REPAIRS/MAINT	\$ 3,500.00 679
680	0851354180	DES EMERGENCY HAZARDOUS MATERIAL CLEANUP	\$ - 680
681	0851354290	DES GAS/OIL	\$ 4,000.00 681
682	0851354450	DES OFFICE SUPPLIES	\$ 700.00 682
683	0851354460	DES FEMA WEATHER RADIOS GRANT LOCAL MATCH	\$ - 683
684	0851354510	DES SUBSCRIPTIONS/PERIODICALS	\$ 50.00 684
685	0851354810	DES UNIFORMS	\$ 1,600.00 685
686	0851355030	DES BANK CHARGES/CREDIT CARD FEES	\$ - 686
687	0851355510	DES MEMBERSHIPS	\$ 1,600.00 687
688	0851355630	DES POSTAGE	\$ 50.00 688
689	0851355670	DES REFUNDS/REIMB	\$ - 689
690	0851355690	DES TRAINING/CONFERENCES	\$ 4,500.00 690
691	0851355710	DES EOC REPAIRS/MAINTENANCE	\$ - 691
692	0851355730	DES TELEPHONE	\$ 7,000.00 692
693	0851355760	DES TRAINING/TRAVEL EXPENSES	\$ 8,400.00 693
694	0851355780	DES UTILITIES	\$ 700.00 694
695	0851355950	MRC/CERT TEAM FUNDING	\$ 1,000.00 695
696	0851357050	DES SOFTWARE	\$ 20,250.00 696
697	0851357230	DES NEW VEHICLE	\$ - 697
698	0851357250	DES OFFICE EQUIPMENT	\$ - 698
699	0851357390	DES EQUIPMENT	\$ 3,500.00 699
700	0851357391	DES WARNING SIREN INFRASTRUCTURE	\$ 10,000.00 700
701	0851357420	DES NEW BUILDING - LOGISTICS FACILITY	\$ 1,250,000.00 701
702	0851359020	BERT FUNDING	\$ - 702

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703	0891005490	DES MEDICAL SRVCS FOR EMPLOYEES	\$ - 703
704	0892009990	DES RESERVE FOR TRANSFER	\$ - 704
705	0893009990	DES RESERVE FOR TRANSFER TO OTHER FUNDS	\$ - 705
706		DEPT. TOTAL DES	\$ 1,618,805.50 706
707	3050105430	COUNTY CLERK LICENSES - 4/1-4/8/25 FLOOD EVENT	\$ - 707
708	3050151780	SHERIFF OVERTIME - 4/1-4/8/25 FLOOD EVENT	\$ - 708
709	3050152010	SHERIFF OVERTIME SOCIAL SECURITY - 4/1-4/8/25 FLOOD EVENT	\$ - 709
710	3050801780	MAINTENANCE OVERTIME - 4/1-4/8/25 FLOOD EVENT	\$ - 710
711	3050802010	MAINTENANCE OVERTIME SOCIAL SECURITY - 4/1-4/8/25 FLOOD EVENT	\$ - 711
712	3050804200	MAINTENANCE SUPPLIES & SERVICES - 4/1-4/8/25 FLOOD EVENT	\$ - 712
713	3050804410	MAINTENANCE MACHINERY & EQUIPMENT - 4/1-4/8/25 FLOOD EVENT	\$ - 713
714	3051351030	DES DEPUTY SALARY/PART-TIME - 4/1-4/8/25 FLOOD EVENT	\$ - 714
715	3051351780	DES OVERTIME - 4/1-4/8/25 FLOOD EVENT	\$ - 715
716	3051352010	DES OVERTIME SOCIAL SECURITY - 4/1-4/8/25 FLOOD EVENT	\$ - 716
717	3051354200	DES SUPPLIES & SERVICES - 4/1-4/8/25 FLOOD EVENT	\$ - 717
718	3051354250	DES FOOD FOR OVRNGT/EXTENDED HOURS EMPLOYEES - 4/1-4/8/25 FLOOD EVENT	\$ - 718
719	3052051780	ANIMAL CONTROL OVERTIME - 4/1-4/8/25 FLOOD EVENT	\$ - 719
720	3052052010	ANIMAL CONTROL OVERTIME SOCIAL SECURITY - 4/1-4/8/25 FLOOD EVENT	\$ - 720
721	3052054030	ANIMAL CONTROL ANIMAL FOOD - 4/1-4/8/25 FLOOD EVENT	\$ - 721
722	3052054200	ANIMAL CONTROL SUPPLIES & SERVICES - 4/1-4/8/25 FLOOD EVENT	\$ - 722
723	3052055490	ANIMAL CONTROL ANIMAL MEDICAL SERVICES - 4/1-4/8/25 FLOOD EVENT	\$ - 723
724	3052151780	RECYC/S WASTE OVERTIME - 4/1-4/8/25 FLOOD EVENT	\$ - 724
725	3052152010	RECYC/S WASTE OVERTIME SOCIAL SECURITY - 4/1-4/8/25 FLOOD EVENT	\$ - 725
726	3052153660	RECYC/S WASTE DUMPSTERS - 4/1-4/8/25 FLOOD EVENT	\$ - 726
727	3052154200	RECYC/S WASTE SUPPLIES & SERVICES - 4/1-4/8/25 FLOOD EVENT	\$ - 727
728	3052154410	RECYC/S WASTE MACHINERY & EQUIPMENT - 4/1-4/8/25 FLOOD EVENT	\$ - 728
729	3061051780	ROAD OVERTIME - 4/1-4/8/25 FLOOD EVENT	\$ - 729
730	3061053660	ROAD DUMPSTERS - 4/1-4/8/25 FLOOD EVENT	\$ - 730
731	3061054200	ROAD SUPPLIES & SERVICES - 4/1-4/8/25 FLOOD EVENT	\$ - 731
732	3061054250	ROAD FOOD FOR OVRNGT/EXTENDED HOURS EMPLOYEES - 4/1-4/8/25 FLOOD EVENT	\$ - 732
733	3061054410	ROAD MACHINERY & EQUIPMENT - 4/1-4/8/25 FLOOD EVENT	\$ - 733
734	3091005640	GIS AERIAL PHOTOS - 4/1-4/8/25 FLOOD EVENT	\$ - 734

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735	3092009990	RESERVE FOR TRANSFER - 4/1-4/8/25 FLOOD EVENT	\$ 40,000.00 735
736	3094002010	ROAD OVERTIME SOCIAL SECURITY - 4/1-4/8/25 FLOOD EVENT	\$ - 736
737		TOTAL 30 FLOOD FUND	\$ 40,000.00 737
738	7453403480	OPIOID PROGRAM SUPPORT	\$ 499,029.41 738
739	7492009990	OPIOID PROGRAM RESERVE FOR TRANSFER	\$ - 739
740		TOTAL 74 OPIOID ABATEMENT/SETTLEMENT FUND	\$ 499,029.41 740
741	7550153380	SHERIFF ASSET FORFEITURE MAINTENANCE & REPAIR SERVICES - OFFICE EQUIPMENT	\$ - 741
742	7550153400	SHERIFF ASSET FORFEITURE VEHICLE REPAIRS/RADIO	\$ - 742
743	7550154790	SHERIFF ASSET FORFEITURE TIRES & TUBES	\$ - 743
744	7550154810	SHERIFF ASSET FORFEITURE UNIFORMS	\$ - 744
745	7550155030	SHERIFF ASSET FORFEITURE BANK CHARGES/CREDIT CARD FEES	\$ - 745
746	7550155740	SHERIFF ASSET FORFEITURE TRAINING	\$ - 746
747	7550155760	SHERIFF ASSET FORFEITURE TRAVEL	\$ - 747
748	7550157030	SHERIFF ASSET FORFEITURE COMMUNICATION EQUIPMENT	\$ - 748
749	7550157050	SHERIFF ASSET FORFEITURE COMPUTER SOFTWARE	\$ - 749
750	7550157170	SHERIFF ASSET FORFEITURE VEHICLE EQUIPMENT	\$ - 750
751	7550157230	SHERIFF ASSET FORFEITURE NEW VEHICLES	\$ - 751
752	7550157250	SHERIFF ASSET FORFEITURE OFFICE EQUIPMENT	\$ - 752
753	7550157390	SHERIFF ASSET FORFEITURE OTHER EQUIPMENT	\$ - 753
754	7592009990	SHERIFF ASSET FORFEITURE RESERVE FOR TRANSFER	\$ 680,000.00 754
755		TOTAL 75 SHERIFF ASSET FORFEITURE FUND	\$ 680,000.00 755
756	7650101790	CO CLERK PERMANENT STORAGE FEES PERSONNEL COSTS	\$ - 756
757	7650103180	CO CLERK PERMANENT STORAGE FEES SOFTWARE/CLOUD STORAGE/SECURITY	\$ - 757
758	7650104460	CO CLERK PERMANENT STORAGE FEES SUPPLIES/EQUIPMENT	\$ 25,000.00 758
759	7650107050	CO CLERK PERMANENT STORAGE FEES HARDWARE	\$ - 759
760	7692009990	CO CLERK PERMANENT STORAGE FEES RESERVE FOR TRANSFER	\$ 56,700.00 760
761		TOTAL 76 CC PERM STORAGE FEES FUND	\$ 81,700.00 761
762	8053403480	OPIOID TASK FORCE PROGRAM SUPPORT	\$ - 762
763	8092009990	OPIOID PROGRAM RESERVE FOR TRANSFER	\$ - 763
764		TOTAL 80 OPIOID TASK FORCE FUND	\$ - 764
765	8480993150	BROADBAND PROJECT	\$ 3,163,331.00 765
766	8492009990	AMERICAN RESCUE PLAN ACT RESERVE FOR TRANSFER	\$ 638,814.91 766
767		TOTAL 84 ARPA FUND	\$ 3,802,145.91 767
768	9971006000	PARK EXPANSION-PRINCIPAL	\$ 80,000.00 768
769	9971006010	ENERGY SAVINGS PERFORMANCE PROJECT-PRINCIPAL	\$ 391,700.00 769

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770	9971006050 PARK EXPANSION-INTEREST	\$ 12,625.00	770
771	9971006051 ENERGY SAVINGS PERFORMANCE PROJECT-INTEREST	\$ 51,481.70	771
772	9972006013 ANNEX(AOC)-PRINCIPAL <small>(WCFC Portion is 2.3% of total Bond) (REFINANCED 2017)</small>	\$ 5,097.05	772
773	9972006053 ANNEX(AOC)-INTEREST <small>(WCFC Portion is 2.3% of total Bond) (REFINANCED 2017)</small>	\$ 354.38	773
774	9972009990 PUBLIC PROPERTIES RESERVE FOR TRANSFER	\$ -	774
775	9992009990 DEBT SERVICES RESERVE FOR TRANSFER	\$ -	775
776	TOTAL 99 DEBT SERVICES FUND	\$ 541,258.13	776
777	BUDGET TOTALS	\$ 75,516,043.78	777

4/30/2026

RECEIPTS BUDGET

ACCOUNT #'S	ACCOUNT DESCRIPTION	BUDGET 2026-2027
01-0000-000	VOIDED CHECKS	\$ -
01-4101	REAL ESTATE	\$ 1,935,000.00
01-4102	TANGIBLE	\$ 72,500.00
01-4103	MOTOR VEHICLE	\$ 270,000.00
01-4104	DELINQUENT TAX	\$ 23,700.00
01-4112	FIRE HYDRANTS	\$ 1,700.00
01-4130	BANK SHARES	\$ 120,000.00
01-4131	FRANCHISE	\$ 60,000.00
01-4132	DISTILLED SPIRITS	\$ 250,000.00
01-4134	PAYROLL TAX	\$ 9,100,000.00
01-4135	DEED TRANSFER TAX	\$ 220,000.00
01-4138	TRANSIENT ROOM TAX	\$ 260,000.00
01-4139	NET PROFIT TAX	\$ 2,100,000.00
01-4417	TELECOMM TAX	\$ 40,000.00
01-4501	OMITTED PROPERTY TAX	\$ 15,000.00
01-4509	BUS REIMBURSEMENT	\$ 20,000.00
01-4520	ELECTION REIMB	\$ 2,040.00

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RECEIPTS BUDGET

		BUDGET 2026-2027
ACCOUNT #'S	ACCOUNT DESCRIPTION	
01-4522	LEGAL PROCESS TAX	\$ 1,200.00
01-4523	DOG LICENSES	\$ 7,000.00
01-4532	AOC - CTHSE	\$ 79,953.70
01-4532-1	AOC - ANNEX	\$ 157,199.30
01-4548	CLERK FEES	\$ 1,100,000.00
01-4549	SHERIFF FEES	\$ 1,300,000.00
01-4561	CT. FACILITIES / AOC	\$ 280,000.00
01-4602	SOLID WASTE	\$ 300,000.00
01-4608	AMBULANCE	\$ 1,000,000.00
01-4612	ANIMAL CONTROL	\$ 4,000.00
01-4612-1	RABIES VOUCHERS	\$ 3,000.00
01-4704	SURPLUS	\$ -
01-4711	RENT/LEASES	\$ 16,881.00
01-4711-2	JACK JOUETT RENT	\$ 3,600.00
01-4711-3	BGSC FEE	\$ 1,500.00
01-4711-4	FAIR ASSOCIATION RENT	\$ 8,600.00
01-4712	CTHSE RENT	\$ 4,800.00
01-4713	RECYCLING	\$ 50,000.00
01-4725	DIVIDENDS	\$ -
01-4726	INSURANCE PROCEEDS	\$ 15,000.00

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RECEIPTS BUDGET

ACCOUNT #'S	ACCOUNT DESCRIPTION	BUDGET 2026-2027
01-4727-1	REIMB/REFUNDS	\$ 940,000.00
01-4727-2	STADIUM	\$ 26,000.00
01-4727-3	EMS CAREER PATHWAY REIMB	\$ 40,000.00
01-4727-4	GIS - VERSAILLES SUPPORT	\$ 39,933.77
01-4727-5	GIS - MIDWAY SUPPORT	\$ 9,983.44
01-4727-6	GIS - P&Z SUPPORT	\$ 30,000.00
01-4727-7	GIS - PVA SUPPORT	\$ 10,000.00
01-4727-8	GIS- 911 SUPPORT	\$ 25,000.00
01-4727-9	GIS - CONSERVATION SUPPORT	\$ 3,400.00
01-4727-10	TURF PROJECT SUPPORT	\$ 31,000.00
01-4727-13	BIG SINK SIDEWALK - VERSAILLES SU	\$ 50,000.00
01-4727-14	FOOD PANTRY - COV AND MIDWAY SU	\$ 41,250.00
01-4728	DONATIONS	\$ -
01-4731	MISC	\$ 415,000.00
01-4733	INS. REIMB	\$ 125,000.00
01-4760-1	COURT SETTLEMENT - AC	\$ -
01-4799-1	A/C SALES TAX	\$ -
01-4805	INT CD	\$ -
01-4806	INT. CHECKING	\$ 500,000.00

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RECEIPTS BUDGET

		BUDGET 2026-2027
ACCOUNT #'S	ACCOUNT DESCRIPTION	
01-4901	PY C/O	\$ 15,916,651.40
01-4903	PY ADJ	\$ -
01-4909	TRANSFER OUT	\$ (5,616,005.95)
01-4910	TRANSFER IN	\$ 9,122.21
GENERAL RECEIPTS		\$ 31,419,008.87
ROAD FUND		
02-4506	FD 14 - PAYNES MILL AND DRY RIDGE	\$ -
02-4506-1	ROAD AID EMERGENCY FUNDS - BUCK RUN	
02-4506-2	PAYNES DEPOT BRIDGE - FD15	\$ 1,110,877.00
02-4514	FD 39 CONTINGENCY FUND	\$ -
02-4514-5	FLEX FUND	\$ 170,976.00
02-4516	TRUCK LICENSE DIST	\$ 222,000.00
02-4517	DRIVERS LICENSE REFUND	\$ 6,000.00
02-4518	COUNTY ROAD AID	\$ 684,243.27
02-4519	MUNICIPAL ROAD AID	\$ 531,932.69
02-4680	SERVICE FEES	\$ 4,000.00
02-4727	REIMBURSEMENTS	\$ 100.00
02-4731	MISC REVENUE	\$ 1,000.00

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RECEIPTS BUDGET

		BUDGET 2026-2027
ACCOUNT #'S	ACCOUNT DESCRIPTION	
02-4901	PY C/O	\$370,301.32
02-4903	PY ADJ	\$ -
024909	TRANSFER OUT	\$ -
02-4910	TRANSFER IN	\$ 2,654,101.01
		\$ 5,755,531.29
JAIL FUND		
03-4502	FEDERAL PRISONERS	\$ 650,000.00
03-4503	FEDERAL REIMB/REFUND	\$ -
03-4506	SALARIES REIMB FOR TRANSPORT	\$ 85,000.00
03-4533	STATE FEES	\$ 50,000.00
03-4535	CT COSTS JAIL OPERATIONS	\$ 40,000.00
03-4536	HOUSING PRISONERS	\$ 200,000.00
03-4537	STATE PRISONER CI/PV/AS	\$ 200,000.00
03-4538	DUI SERVICE FEES	\$ 6,000.00
03-4543	MEDICAL REIMBURSEMENTS	\$ 45,000.00
03-4557	STATE PRISONER CD/CC	\$ 250,000.00
03-4559	SS INCENTIVE PAY	\$ 2,000.00
03-4567	CT COST SUPPLEMENT - HB 413	\$ 20,000.00
03-4569	CORRECTIONS ASSISTANCE FUND	\$ 22,000.00
03-4618	WORK RELEASE	\$ 1,000.00

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RECEIPTS BUDGET

ACCOUNT #'S	ACCOUNT DESCRIPTION	BUDGET 2026-2027
03-4624	HOME INCARCERATION FEES	\$ 15,000.00
03-4633	BOND FEES	\$ 1,200.00
03-4634	PRISONER REIMB	\$ 15,000.00
03-4680	SERVICE FEES	\$ 10,000.00
03-4910	TRANSFER IN	\$ 1,941,359.00
		\$ 3,553,559.00
STATE GRANTS		
06-4506	LITTER ABATEMENT	\$ 28,547.63
06-4506-1	TIRE RECYCLING GRANT	\$ 4,000.00
06-4510-1	HOUSEHOLD WASTE	\$ 62,109.75
06-4510-19	ASAP GRANT	\$ -
06-4510-2	KACo SAFETY GRANT	\$ 12,500.00
06-4510-25	KENTUCKY PDI PROGRAM	\$ 717,639.24
06-4510-26	MILLVILLE WASTEWATER PROJECT	\$ 8,472,025.00
06-4510-4	AMBULANCE EQUIPMENT GRANT	\$ 10,000.00
06-4510-27	KENTUCKY HISTORICAL SOCIETY GRA	\$ 10,000.00
06-4510-28	GRANT PROGRAM GRANT	\$ 2,760,343.81
06-4901-000	P/Y CARRYOVER	
06-4909-000	TRANSFER OUT	\$ -

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RECEIPTS BUDGET

		BUDGET 2026-2027
ACCOUNT #'S	ACCOUNT DESCRIPTION	
06-4910-000	TRANSFER IN	
		\$ 12,077,165.43
FEDERAL GRANTS		
07-4504-5	HT PARK PAVILION	\$ 125,000.00
07-4504-6	FEMA EMPG	\$ 27,418.09
07-4504-7	BIG SINK SIDEWALK TAP GRANT	\$ 485,530.90
07-4504-11	HMPG SENIOR CENTER GENERATOR	\$ -
07-4504-13	FEMA HAZARD MITIGATION - SAFE RO	\$ 430,670.00
07-4504-16	MILLVILLE WATERLINE PROJECT	\$ 1,119,000.00
07-4504-18	CYBERSECURITY FFY23	\$ 61,500.00
07-4504-17	CYBERSECURITY FFY24	\$ 323,935.00
07-4504-22	CYBERSECURITY FFY22	\$ 42,141.00
07-4504-20	FLOOD MITIGATION GRANT	\$ 1,000,000.00
07-4504-23	USDA FLOOD RECOVERY GRANT	\$ 11,841,767.46
07-4901-000	P/Y CARRYOVER	\$ -
07-4909-000	TRANSFER OUT	\$ (9,122.21)
07-4910-000	TRANSFER IN	
		\$ 15,447,840.24
EMERGENCY MGMT		

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RECEIPTS BUDGET

		BUDGET 2026-2027
ACCOUNT #'S	ACCOUNT DESCRIPTION	
08-4727-1	VERSAILLES SUPPORT	\$ 132,492.90
08-4727-2	MIDWAY SUPPORT	\$ 22,024.79
08-4731-000	MISCELLANEOUS	\$ -
08-4733	REIMBURSEMENTS/REFUNDS	\$ 225,000.00
08-4901	PRIOR YEAR CARRYOVER	\$ -
08-4903	PRIOR YEAR ADJUSTMENT	\$ -
08-4909	TRANSFER OUT	\$ -
08-4910	TRANSFER IN	\$ 1,239,287.81
		\$ 1,618,805.50
FLOOD SERVICES		
30-4504-00	FLOOD SERVICES	\$ -
30-4909-000	TRANSFER OUT	
30-4910-000	TRANSFER IN	\$ 40,000.00
		\$ 40,000.00
ASSET FORFEITURE		
75-4731-000	ASSET FORFEITURE RECEIPTS	\$ -
75-4806	INTEREST/CHECKING	
75-4901	P/Y CARRYOVER	\$ 680,000.00
		\$ 680,000.00

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RECEIPTS BUDGET

**BUDGET
2026-2027**

ACCOUNT #'S

ACCOUNT DESCRIPTION

PERMANENT STORAGE

76-4731

CO CLERK PERMANENT STORAGE FEES

\$ 40,000.00

76-4806

INTEREST

\$ 700.00

76-4901

P/Y CARRYOVER

\$ 41,000.00

\$ 81,700.00

OPIOID

74-4760

OPIOID SETTLEMENT FUNDS

\$ 58,093.80

74-4806

INTEREST

\$ 12,000.00

74-4901

P/Y CARRYOVER

\$ 428,935.61

\$ 499,029.41

ARPA

84-4504

ARPA

\$ -

84-4806

INTEREST

\$ 140,000.00

84-4901

P/Y CARRYOVER

\$ 3,662,145.91

84-4909

ARPA TRANSFER OUT

\$ -

\$ 3,802,145.91

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RECEIPTS BUDGET

ACCOUNT #'S	ACCOUNT DESCRIPTION	BUDGET 2026-2027
DEBT SERVICES		
99-4545-1	ANNEX (AOC)	\$ -
99-4545-2	FALLING SPRINGS	\$ -
99-4545-3	FARM - FALLING SPRINGS EXT	\$ -
99-4910	TRANSFER IN	541,258.13

\$ 75,516,043.78