

Budget of Pulaski County  
Fiscal Year Ending June 30, 2026  
Summary Analysis of Appropriations

CATEGORY	PURPOSE	APPROPRIATION
5000	General Government	\$7,384,350.00
5100	Protection to Persons and Property	\$1,614,550.00
5200	General Health and Sanitation	\$1,725,165.00
5300	Social Services	\$0.00
5400	Recreation and Culture	\$677,550.00
6200	Airports	\$150,000.00
7000	Debt Service	\$1,090,755.00
8000	Capital Projects	\$0.00
9000	Administration	\$8,769,870.00
	<b>TOTAL GENERAL FUND</b>	<b>\$21,412,240.00</b>
6000	Transportation Facilities & services	\$0.00
6100	Roads	\$8,252,760.00
6400	Other Transportation Facilities & Services	
7000	Debt Service	\$1,318,620.00
8000	Capital Projects	\$280,000.00
9000	Administration	\$1,004,560.00
	<b>TOTAL ROAD FUND</b>	<b>\$10,855,940.00</b>
5100	Protection to Persons and Property	\$4,253,940.00
7000	Debt Service	\$0.00
8000	Capital Projects	\$0.00
9000	Administration	\$1,696,450.00
	<b>TOTAL JAIL FUND</b>	<b>\$5,950,390.00</b>
5000	General Government	\$10,000.00
5100	Protection to Persons and Property	\$44,000.00
5200	General Health & Sanitation	\$0.00
5300	Social Services	\$110,000.00
5400	Recreation and Culture	\$47,750.00
6000	Transportation Facilities and Services	\$0.00
6100	Roads	\$250,000.00
7000	Debt Service(Limited to Applicable Categories)	\$0.00
8000	Capital Projects(Limited to Applicable Categories)	\$0.00
9000	Administration (Limited to Applicable Categories)	\$107,250.00
5000	Economic Development	\$0.00
	<b>TOTAL LGEA FUND</b>	<b>\$569,000.00</b>
	<b>EMERGENCY RELIEF FUND</b>	
9000	Administration	\$420,000.00
	<b>TOTAL EMERGENCY RELIEF FUND</b>	<b>\$420,000.00</b>

Budget of Pulaski County  
Fiscal Year Ending June 30, 2026  
Summary Analysis of Appropriations

CATEGORY	PURPOSE	APPROPRIATION
	<b>GRANT FUND</b>	
9000	Administration	\$40,200.00
	<b>TOTAL GRANT FUND</b>	<b>\$40,200.00</b>
	<b>FIRE PROTECTION FUND</b>	
5100	Protection to Persons and Property	\$2,164,460.00
6000	Transportation	\$437,150.00
7000	Debt Service	\$0.00
8000	Capital Projects	\$1,600,000.00
9000	Administration	\$367,390.00
	<b>TOTAL FIRE FUND</b>	<b>\$4,569,000.00</b>
	<b>OPIOID ABATEMENT/SETTLEMENT FUND</b>	
9000	Administration	\$2,060,000.00
	<b>TOTAL OPIOID ABTMNT/SETTLEMENT FUND</b>	<b>\$2,060,000.00</b>
	<b>EMERGENCY DISPATCH</b>	
5100	Protection to Persons and Property	\$1,452,200.00
7000	Debt Service	\$0.00
8000	Capital Projects	\$0.00
9000	Administration	\$761,750.00
	<b>TOTAL EMERGENCY DISPATCH</b>	<b>\$2,213,950.00</b>
	<b>PERMANENT STORAGE FUND (CLERK)</b>	
5000	General Government	\$175,000.00
7000	Debt Service	\$0.00
8000	Capital Projects	\$0.00
9000	Administration	\$42,000.00
	<b>TOTAL PERMANENT STORAGE FUND</b>	<b>\$217,000.00</b>
	Total General Fund	\$21,412,240.00
	Total Road Fund	\$10,855,940.00
	Total Jail Fund	\$5,950,390.00
	Total LGEA. Fund	\$569,000.00
	Total Emergency Relief Fund	\$420,000.00
	Total Grant Fund	\$40,200.00
	Total Fire Protection Fund	\$4,569,000.00
	Total Emergency Dispatch Fund	\$2,213,950.00
	Total Opioid Settlement Fund	\$2,060,000.00
	Total Clerk Permanent Storage Fund	\$217,000.00
	<b>GRAND TOTAL ALL FUNDS</b>	<b>\$48,307,720.00</b>

Pulaski County Fiscal Court  
Budgeted Revenue

SOURCE	CODE	1 GENERAL FUND	2 ROAD FUND	3 JAIL FUND	4 LGEA FUND	5 EMERGENCY RELIEF Fund	7 GRANT FUND	TOTAL
1. Real Property	4101	\$ 2,300,000.00						2,300,000.00
2. Personal Property	4102	\$ 425,000.00						425,000.00
3. Motor Vehicle	4103	\$ 455,000.00						455,000.00
4. Delinquent Property	4104	\$ 47,500.00						47,500.00
5. Bank Franchise Tax	4130	\$ 325,000.00						325,000.00
6. Occupational Tax	4134	\$ 14,000,000.00						14,000,000.00
7. Deed Transfers	4135	\$ 350,000.00						350,000.00
Insurance Premium Tax	4137							-
8. TVA in Lieu of Tax	4203							-
9. Flood Control	4204	\$ 250,000.00						250,000.00
10. National Forestry	4205		\$ 50,000.00					50,000.00
11. Excess Fees	4302	\$ 300,000.00						300,000.00
12. Occp. Ven. Lic.	4401							-
13. Telecom Tax	4417	\$ 250,000.00						250,000.00
Intermodal Park Tax	4418	\$ -						-
14. Federal Prisoners	4502			\$ 20,000.00				20,000.00
US Marshall Contract Pmts	4503			\$ 125,875.00				125,875.00
Grants	4504							-
20. HazMat 12 Grant	4504							-
66. Energy Efficiency Conserv	4504							-
69. City of Science Hill Park	4504							-
CDBG-Foothills	4504							-
21. Motax other Cos.	4505							-
HB556	4505			\$ 310,000.00				310,000.00
18. House Bill 452	4506			\$ 20,500.00				20,500.00
22. LGED/State	4508							-
23. Grant-Amb.	4510	\$ 25,000.00						25,000.00
64. Homeland Security Grant	4512							-
Discretionary/Bridges State	4514		\$ 80,000.00					80,000.00
25. Road Energy Rec.	4515		\$ -					-
26. Truck License	4516		\$ 275,000.00					275,000.00
27. Drivers License	4517		\$ 19,700.00					19,700.00
28. County Road Aid	4518		\$ 2,556,585.00					2,556,585.00
29. Municipal Road Aid	4519		\$ 2,489,590.00					2,489,590.00
30. Election Reimburse	4520							-
31. Legal Process	4522	\$ 500.00						500.00
32. Stripmine Permit	4526	\$ -						-
33. LGEA Coal Severance	4528							-
34. Mineral Tax	4529				\$ 552,000.00			552,000.00
35. Space Rental	4532	\$ 20,000.00						20,000.00
36. Jail Operational	4533			\$ 177,000.00				177,000.00
37. Jail Medical	4534			\$ 13,600.00				13,600.00
38. Circuit Clerk	4535			\$ 9,270.00				9,270.00
39. Contracts wo County	4536			\$ 740,000.00				740,000.00
40. State Prisoners	4537			\$ 2,450,000.00				2,450,000.00
41. DUI Fees	4538			\$ 7,250.00				7,250.00

Pulaski County Fiscal Court  
Budgeted Revenue

SOURCE	CODE	1 GENERAL FUND	2 ROAD FUND	3 JAIL FUND	4 LGEA FUND	5 Emergency Relief Fund	7 GRANT FUND	TOTAL
Road MOA's	4542		\$ 957,065.00					957,065.00
41. Miscellaneous	4543	\$ 120,000.00	\$ 1,000.00	\$ 50,000.00	\$ -		\$ 40,200.00	211,200.00
42. Reimburse 109 bd.	4546	\$ 900,000.00						900,000.00
Fugitive Transport	4546			\$ 500.00				500.00
44. Reimburse Extension Ser	4558	\$ 9,500.00						9,500.00
45. SSA Incentive	4559			\$ 15,375.00				15,375.00
Court Fees	4561	\$ 250,000.00		\$ 28,340.00				278,340.00
62. Commissary Medical Reim	4568			\$ 6,330.00				6,330.00
67. Local Corrections Asst.	4569			\$ 50,000.00				50,000.00
Dog Pound Donations	4599	\$ 5,400.00						5,400.00
61. Gas Reimbursement	4599		\$ -					-
46. Parks	4604	\$ 425,000.00						425,000.00
48. Animal Shelter Fees	4612	\$ 85,500.00						85,500.00
50. Jail Bond Fees	4633			\$ 100.00				100.00
51. Boarding Fee	4634			\$ 75,000.00				75,000.00
52. Administrative Fees	4699	\$ -		\$ 2,650.00				2,650.00
53. Telephone Reimb.	4702			\$ 200,000.00				200,000.00
Sale of Surplus Equipment	4704		\$ 194,000.00					194,000.00
Compost Permits	4705	\$ 15,000.00						15,000.00
Gas Reimbursement	4708	\$ 85,000.00						85,000.00
54. Stone Royalty	4721		\$ 95,000.00					95,000.00
55. Reimb./Inmates	4727							-
56. Sheriff Reimburse	4727	\$ 30,000.00						30,000.00
63. Spay/Neuter Program	4728	\$ 1,140.00						1,140.00
57. Insurance Reimburse	4731	\$ 130,700.00						130,700.00
58. Comm. Salary Reimburse.	4731			\$ 170,000.00				170,000.00
Fall Into Autumn Festival	4733	\$ -						-
Court Fees	4761							-
59. Booking Fees	4780			\$ 71,000.00				71,000.00
Body Armour	4799	\$ 20,000.00						20,000.00
Recovered Per Diem Fees	4599							-
60. Interest	4801	\$ 375,000.00	\$ 28,000.00	\$ 7,600.00	\$ 17,000.00	\$ 20,000.00		447,600.00
71 Judicial Center	4905	\$ 450,000.00						450,000.00
								-
73. Total Revenue		\$ 21,650,240.00	\$ 6,745,940.00	\$ 4,550,390.00	\$ 569,000.00	\$ 20,000.00	\$ 40,200.00	33,575,770.00
74. Prior Year Carryover	4901	\$ 4,500,000.00		\$ 100,000.00				4,600,000.00
								-
76. Transfers Out	4909	\$ (6,717,000.00)						(6,717,000.00)
77. Transfers In	4910	\$ 1,979,000.00	\$ 3,500,000.00	\$ 1,300,000.00	\$ -	\$ 400,000.00		7,179,000.00
78. Borrowed Money	4911		\$ 610,000.00					610,000.00
79. KALF Borrowed Money	4912		\$ -	\$ -				-
80. Total Available		\$ 21,412,240.00	\$ 10,855,940.00	\$ 5,950,390.00	\$ 569,000.00	\$ 420,000.00	\$ 40,200.00	39,247,770.00

Pulaski County Fiscal Court  
Budgeted Revenue

SOURCE	CODE	17 FIRE FUND	74 OPIOID ABATEMENT/ SETTLEMENT FUND	76 EMERGENCY DISPATCH FUND	79 OPIOID SETTLEMENT FUND	85 PERMANENT STORAGE FUND	TOTAL
81. Insurance Premium	4112	\$ 5,300,000.00					5,300,000.00
82. Occupational Tax	4134						-
83. DES Reimbursement	4541	\$ -					-
84. Miscellaneous	4543			\$ 60,000.00			60,000.00
85. PVA Aerial Photography	4727						-
Opioid Settlement Funds	4558				\$ 1,000,000.00		1,000,000.00
86. Wireless Surcharge	4562			\$ 384,150.00			384,150.00
Vehicle Repair	4641						-
Training Center Rental	4711	\$ 25,000.00					25,000.00
Grants	4512	\$ 120,000.00		\$ 25,000.00			145,000.00
88. Wayne Co. Interlocal Agr.	4727	\$ 2,000.00					2,000.00
89. Miscellaneous	4731	\$ 1,000.00				\$ 110,000.00	111,000.00
90. Emergency Relief fund	4799						-
91. Interest	4801	\$ 70,000.00		\$ 12,800.00	\$ 60,000.00	\$ 7,000.00	149,800.00
ARPA Funds	4504						-
103. Total Revenue		\$ 5,518,000.00		\$ 481,950.00	\$ 1,060,000.00	\$ 117,000.00	7,176,950.00
104. Prior Year Carryover	4901	\$ 1,200,000.00		\$ 45,000.00	\$ 1,000,000.00	\$ 100,000.00	2,345,000.00
105							-
106. Transfers Out	4909	(\$2,149,000.00)			(\$2,060,000.00)		(4,209,000.00)
107. Transfers In	4910		\$ 2,060,000.00	\$ 1,687,000.00		\$ -	3,747,000.00
108. Borrowed Money	4912	\$ -		\$ -			-
109. Total Available		\$ 4,569,000.00	\$ 2,060,000.00	\$ 2,213,950.00	\$ -	\$ 217,000.00	9,059,950.00
110. Grand Total All Funds (the sum of lines 80 & 109)							48,307,720.00

Pulaski County Fiscal Court  
Fiscal Year 2025/2026

Account Number	Description	Amount
	<b>General Fund</b>	
	<b>Office of the County Judge Executive</b>	
01-5001-0101	County Judge/exec Salary	\$137,705.00
01-5001-0103	Deputy Judge	\$55,650.00
01-5001-0104	Finance Officer	\$48,775.00
01-5001-0106	Administrative Assistant	\$51,650.00
01-5001-0165	Exec.Secretary	\$43,500.00
01-5001-0302	Advertisements	\$7,500.00
01-5001-0331	Lease Pmt. Copiers	\$7,000.00
01-5001-0382	Drug Testing	\$2,500.00
01-5001-0445	Office Supplies	\$16,500.00
01-5001-0563	Postage	\$8,500.00
01-5001-0565	Printing	\$500.00
01-5001-0576	Travel	\$11,500.00
01-5001-0705	Computers	\$3,000.00
01-5001-0709	Furniture & Fixtures	\$500.00
01-5001-0741	Website Development	\$26,500.00
	<b>Total Office of the County Judge Executive</b>	<b>\$421,280.00</b>
	<b>Office of the County Attorney</b>	
01-5005-0101	County Attorney Salary	\$64,790.00
01-5005-0179	County Attorney Staff	\$78,560.00
01-5005-0314	County Attorney Detective	\$48,250.00
01-5005-0548	Rocket Docket Program	\$70,000.00
	<b>Total Office of the County Attorney</b>	<b>\$261,600.00</b>
	<b>Office of the County Clerk</b>	
01-5010-0368	Calculating Mv Tax Bills	\$14,500.00
01-5010-0540	Indexing Deeds	\$1,500.00
01-5010-0565	Printing & Binding	\$0.00
	<b>Total Office of the County Clerk</b>	<b>\$16,000.00</b>
	<b>Office of the County Sheriff</b>	
01-5015-0103	Deputies Salaries	\$1,272,220.00
01-5015-0187	Holiday Pay/Deputies	\$51,500.00
01-5015-0201	Social Security	\$218,000.00
01-5015-0202	Retirement	\$575,340.00
01-5015-0203	Health Insurance	\$570,000.00
01-5015-0209	Sheriff's Workers Comp	\$299,050.00
01-5015-0353	Marijuana Control	\$6,000.00
01-5015-0481	Uniforms/sheriff's Dept.	\$0.00
01-5015-0521	Sheriff Liability Ins	\$105,560.00
01-5015-0531	Bond/sheriff's Dept.	\$2,200.00
01-5015-0563	Postage/sheriff's Dept.	\$33,000.00
	<b>Total Office of the County Sheriff</b>	<b>\$3,132,870.00</b>

Pulaski County Fiscal Court  
Fiscal Year 2025/2026

Account Number	Description	Amount
	<b>Office of the County Coroner</b>	
01-5020-0101	Coroner's Salary	\$34,950.00
01-5020-0103	Deputies/coroner's Office	\$90,000.00
01-5020-0179	Part-time Driver	\$8,400.00
01-5020-0210	Allowance	\$3,600.00
01-5020-0445	Office Supplies/postage	\$3,000.00
01-5020-0446	Supplies/body Bags, Etc.	\$6,000.00
01-5020-0481	Uniforms	\$1,000.00
01-5020-0531	Bonds	\$500.00
01-5020-0551	Dues/memberships	\$500.00
01-5020-0566	Reimbursement/expense	\$700.00
01-5020-0569	Registration/conference	\$300.00
01-5020-0573	Mobile Telephone	\$1,300.00
01-5020-0576	Vehicle Maint./gas	\$2,000.00
01-5020-0739	Equipment/coroner	\$1,000.00
	<b>Total Coroner</b>	<b>\$153,250.00</b>
	<b>Office of the Magistrates</b>	
01-5025-0101	Magistrates' Salaries	\$150,000.00
01-5025-0210	Expenses (lump Sum)	\$18,000.00
01-5025-0531	Bonds	\$500.00
01-5025-0576	Travel	\$15,000.00
	<b>Total Magistrates</b>	<b>\$183,500.00</b>
	<b>Office of the PVA</b>	
01-5030-0367	Statutory Contribution	\$175,800.00
01-5030-0599	Board Of Assessments	\$1,400.00
	<b>Total PVA</b>	<b>\$177,200.00</b>
	<b>Office of the Treasurer</b>	
01-5040-0102	Treasurer's Salary	\$65,825.00
01-5040-0105	Asst. Finance Officer	\$45,550.00
01-5040-0212	Training Incentive	\$4,000.00
01-5040-0315	Executive Secretary	\$40,815.00
01-5040-0531	Bond	\$9,000.00
01-5040-0576	Travel	\$20,000.00
	<b>Total County Treasurer</b>	<b>\$185,190.00</b>
	<b>Office of Occupational Tax</b>	
01-5047-0127	Accountant/bookkeeping	\$41,260.00
01-5047-0142	Tax Administrator Salary	\$55,650.00
01-5047-0201	Social Security	\$7,375.00
01-5047-0202	Retirement	\$18,045.00
01-5047-0203	Health Insurance	\$33,400.00
01-5047-0331	Lease Pmt. Copiers	\$4,475.00

Pulaski County Fiscal Court  
Fiscal Year 2025/2026

Account Number	Description	Amount
01-5047-0413	Computers (tax Office)	\$15,500.00
01-5047-0445	Office Supply	\$5,755.00
01-5047-0531	Tax Office Bonds	\$2,300.00
01-5047-0563	Tax Office Postage	\$10,800.00
01-5047-0565	Printing	\$0.00
01-5047-0567	Refunds For Overpayment	\$3,300.00
01-5047-0573	Telephone	\$0.00
01-5047-0576	Travel	\$1,500.00
	<b>Total Occupational Tax</b>	<b>\$199,360.00</b>
	<b>Office of Personnel</b>	
01-5057-0107	Dp Coordinator/salary	\$55,650.00
01-5057-0340	Support Agreements	\$70,000.00
01-5057-0445	Dp/office Supplies	\$1,000.00
01-5057-0574	Training	\$3,000.00
01-5057-0585	Maintenance Agreements	\$10,000.00
	<b>Total Personnel</b>	<b>\$139,650.00</b>
01-5060-0101	County Law Library Serv.	\$1,200.00
	<b>Office of Elections</b>	
01-5065-0192	Election Officers	\$50,000.00
01-5065-0193	Election Commissioners	\$10,000.00
01-5065-0347	Rental, Voting Places	
01-5065-0446	Material And Supplies	\$20,000.00
01-5065-0573	Telephone Expense	\$100.00
	<b>Total Elections</b>	<b>\$80,100.00</b>
01-5075-0314	SPEDA	\$620,000.00
	<b>Courthouse Maintenance</b>	
01-5080-0175	Janitor Salary	\$196,000.00
01-5080-0334	Building Maintenance	\$100,000.00
01-5080-0346	Pest Control	\$2,000.00
01-5080-0352	Elevator Maintenance	\$3,000.00
01-5080-0411	Custodial Supplies	\$10,000.00
01-5080-0429	Gasoline/Vehicle Maintenance	\$195,000.00
01-5080-0446	Mobile Phones	\$3,000.00
01-5080-0481	Uniforms	\$500.00
01-5080-0516	Hvac Maintenance	\$3,000.00
01-5080-0521	Insurance/courthouse	\$668,150.00
01-5080-0573	Telephone Expense	\$12,000.00
01-5080-0576	Travel Reimbursement	\$0.00
01-5080-0578	Water, Gas, Internet, etc.	\$75,000.00
01-5080-0582	Electric	\$84,000.00
01-5080-0723	Vehicle Leases	\$38,000.00

Pulaski County Fiscal Court  
Fiscal Year 2025/2026

Account Number	Description	Amount
	<b>Total Courthouse Maintenance</b>	<b>\$1,389,650.00</b>
	<b>Judicial Center Maintenance</b>	
01-5081-0175	Judicial Center Janitors	\$79,000.00
01-5081-0201	Social Security	\$6,500.00
01-5081-0202	Judicial Center Retirement	\$13,000.00
01-5081-0203	Judicial Center Health Ins	\$25,000.00
01-5081-0334	Judicial Center Bldg Maint	\$300,000.00
	<b>Total Judicial Center Maintenance</b>	<b>\$423,500.00</b>
	<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$7,384,350.00</b>
	<b>Emergency Services</b>	
01-5110-0531	Constable Bonds	\$200.00
01-5140-0303	Ambulance Contract Pymt	\$1,600,000.00
01-5140-0348	Grant-ems	\$10,000.00
01-5150-0513	Forestry Service	\$4,350.00
01-5175-0903	Public Advocacy	
	<b>Total Emergency Services</b>	<b>\$1,614,550.00</b>
	<b>TOTAL PROTECTION TO PERSONS &amp; PROPE</b>	<b>\$1,614,550.00</b>
	<b>Animal Shelter</b>	
01-5205-0102	Dog Warden/salary	\$54,625.00
01-5205-0106	Office Personnel	\$46,500.00
01-5205-0161	Labor-Animal Shelter	\$120,000.00
01-5205-0340	Truck Maintenance	\$1,000.00
01-5205-0398	Livestock Removal	\$500.00
01-5205-0399	Veterinary Services	\$30,000.00
01-5205-0403	Animal Food/health Supp.	\$20,000.00
01-5205-0411	Custodial Supplies	\$20,700.00
01-5205-0429	Gasoline	\$2,000.00
01-5205-0445	Office Supplies	\$5,700.00
01-5205-0446	Operational Equipment	\$3,000.00
01-5205-0481	Uniforms	\$1,000.00
01-5205-0543	Spay/Neuter Prog	\$2,440.00
01-5205-0567	Adoption refunds	\$100.00
01-5205-0574	Training	\$600.00
01-5205-0576	Travel Expense	\$1,500.00
01-5205-0582	Electric	\$23,900.00
01-5205-0742	Animal Shelter Building	\$4,000.00
	<b>Total Animal Shelter</b>	<b>\$337,565.00</b>
	<b>Solid Waste &amp; Recycling</b>	
01-5212-0105	Solid Waste Monitor	\$44,000.00
01-5212-0106	Floor Supervisor	\$42,900.00

Pulaski County Fiscal Court  
Fiscal Year 2025/2026

Account Number	Description	Amount
01-5212-0107	Solid Waste Coord. Salary	\$56,000.00
01-5212-0161	Labor-Recycling	\$392,900.00
01-5212-0179	Solid Waste Part-time	\$214,500.00
01-5212-0185	Trash Pickup/Driver	\$77,700.00
01-5212-0201	Social Security	\$60,000.00
01-5212-0202	Retirement	\$139,800.00
01-5212-0203	Health Insurance	\$183,500.00
01-5212-0398	Property Clean Up	\$0.00
01-5212-0429	Gas & Other Supplies	\$100.00
01-5212-0446	Uniforms/utilities/etc.	\$72,200.00
01-5212-0548	Special Projects/Solid Waste	\$0.00
	<b>Total Solid Waste</b>	<b>\$1,283,600.00</b>
01-5235-0185	Part Time Salaries	\$14,000.00
01-5235-0507	Soil Conservation Service	\$90,000.00
	<b>Total Soil Conservation</b>	<b>\$104,000.00</b>
	<b>TOTAL GENERAL HEALTH &amp; SANITATION</b>	<b>\$1,725,165.00</b>
01-5340-0507	Alzheimers Center	\$0.00
	<b>TOTAL SOCIAL SERVICES</b>	<b>\$0.00</b>
	<b>County Parks</b>	
01-5401-0107	Management Salaries	\$105,000.00
01-5401-0177	Other Salaries	\$66,000.00
01-5401-0185	Part Time Salaries	\$52,000.00
01-5401-0341	Park-State Funds	\$0.00
01-5401-0342	Firebrook Park	\$10,000.00
01-5401-0364	White Lily Park/Operating Acco	\$26,000.00
01-5401-0365	Security Service	\$7,000.00
01-5401-0406	Shopville Park	\$25,000.00
01-5401-0428	Store Merchandise	\$10,000.00
01-5401-0429	Gasoline	\$4,000.00
01-5401-0445	Office Supplies, Printing	\$12,000.00
01-5401-0446	Park Maintenance Supplies	\$85,000.00
01-5401-0467	Playground Equipment	\$50,000.00
01-5401-0481	Uniforms	\$200.00
01-5401-0507	Fall into Autumn	\$0.00
01-5401-0567	Camping Deposit Refunds	\$12,000.00
01-5401-0572	Sales & Transient Tax	\$42,000.00
01-5401-0573	Telephone	\$1,200.00
01-5401-0586	Parks & Recreation (Satellite Parks)	\$150.00
01-5401-0578	Utilities	\$115,000.00
01-5401-0718	Woodstock Park	\$33,000.00
01-5401-0739	Equipment & Construction	\$22,000.00
	<b>TOTAL RECREATION &amp; CULTURE</b>	<b>\$677,550.00</b>

Pulaski County Fiscal Court  
Fiscal Year 2025/2026

Account Number	Description	Amount
01-6201-0507	Airport/Occp. Tax Payment	\$150,000.00
	<b>Debt Service</b>	
01-7100-0602	Principle-Energy/Parks Project	\$345,000.00
01-7100-0606	Interest-Energy/Park Project	\$60,600.00
01-7300-0602	Principle-SPEDA-80/461 Project	\$225,000.00
01-7300-0606	Interest-SPEDA-80/461 Project	\$100,615.00
01-7600-0602	Principle-Ambulances	\$142,575.00
01-7600-0606	Interest-Ambulances	\$4,315.00
01-7700-0602	Principle-Senior Citizens Ctr.	\$165,000.00
01-7700-0606	Interest Senior Citizens Ctr.	\$47,650.00
	<b>TOTAL DEBT SERVICE</b>	<b>\$1,090,755.00</b>
	<b>Administration</b>	
01-9100-0307	Audit Services	\$70,000.00
01-9100-0332	Legal Services	\$2,500.00
01-9100-0551	Memberships	\$5,000.00
01-9100-0599	Misc./contingent Approp.	\$1,000.00
01-9100-0903	Occ. Tax Payment-Burnside	\$85,500.00
01-9100-0904	Occ. Tax Pmt-Ferguson	\$70,000.00
01-9100-0905	Occ. Tax Payment-Science Hill	\$84,500.00
01-9100-0906	Occ. Tax Payment-Eubank	\$44,500.00
01-9200-0999	Reserve For Contingent	\$7,361,660.00
01-9400-0201	Social Security	\$120,000.00
01-9400-0202	Retirement	\$295,000.00
01-9400-0203	Health Insurance	\$440,000.00
01-9400-0209	Workmen's Compensation	\$165,000.00
01-9400-0212	Training Incentive	\$25,210.00
	<b>TOTAL ADMINISTRATION</b>	<b>\$8,769,870.00</b>
	<b>TOTAL GENERAL FUND</b>	<b>\$21,412,240.00</b>

Pulaski County Fiscal Court  
Fiscal Year 2025/2026

Account Number	Description	Amount
	<b>Road Fund</b>	
02-6103-0102	Road Supervisor Salary	\$50,030.00
02-6103-0105	Assistant Road Supervisor	
02-6103-0165	Office Manager	\$43,470.00
02-6103-0441	Equipment	\$100,000.00
02-6103-0445	Office Supplies	\$12,000.00
02-6103-0481	Uniforms	\$2,000.00
02-6103-0521	Liability Insurance	\$94,000.00
02-6103-0573	Telephone	\$1,310.00
02-6103-0574	Training	\$5,000.00
02-6103-0576	Travel	\$500.00
02-6103-0578	Utilities	\$20,500.00
02-6103-0594	Cdl Testing	\$5,100.00
02-6103-0599	Miscellaneous	\$1,000.00
02-6103-0703	Building	\$11,500.00
02-6103-0709	Furniture & Fixtures	\$500.00
02-6105-0143	Road Workers Salary	\$1,220,000.00
02-6105-0147	Mechanics	\$160,700.00
02-6105-0311	Road Reconstruction/conc.	\$1,000,000.00
02-6105-0373	Coldmix/patching/hotmix	\$859,585.00
02-6105-0409	Stone/Gravel	\$400,000.00
02-6105-0427	Truck Parts/garage Supply	\$300,000.00
02-6105-0429	Gas & Oil	\$350,000.00
02-6105-0447	Paving/chip-seal	\$2,500,000.00
02-6105-0457	Pipe & Tile	\$125,000.00
02-6105-0479	Tires	\$33,500.00
02-6105-0741	MOA's Dept. of Transportation	\$957,065.00
	<b>TOTAL ROADS</b>	<b>\$8,252,760.00</b>
02-7600-0602	Principle/Backhoes	\$61,520.00
02-7600-0603	Principle/Mowers	\$231,215.00
02-7600-0606	Interest/Backhoes	\$520.00
02-7600-0607	Interest/Mowers	\$22,775.00
02-7700-0602	Principle/KACO Leases	\$967,245.00
02-7700-0606	Interest- KACO leases	\$35,345.00
	<b>TOTAL DEBT SERVICE</b>	<b>\$1,318,620.00</b>
02-8005-0723	New Equipment	\$150,000.00
02-8005-0739	New Trucks	\$50,000.00
02-8011-0715	Land	\$0.00
02-8099-0431	Discretionary Funds/Bridges - State	\$80,000.00
02-8099-0715	Boat Ramps	
	<b>TOTAL CAPITAL PROJECTS</b>	<b>\$280,000.00</b>

Pulaski County Fiscal Court  
Fiscal Year 2025/2026

Account Number	Description	Amount
02-9200-0999	Reserve For Transfer	\$74,460.00
02-9400-0201	Social Security	\$100,500.00
02-9400-0202	Road Retirement	\$265,000.00
02-9400-0203	Health Insurance	\$420,000.00
02-9400-0209	Workers Compensation	\$144,600.00
	<b>TOTAL ADMINISTRATION</b>	<b>\$1,004,560.00</b>
	<b>TOTAL ROAD FUND</b>	<b>\$10,855,940.00</b>

Pulaski County Fiscal Court  
Fiscal Year 2025/2026

Account Number	Description	Amount
	<b>JAIL FUND</b>	
03-5101-0101	Jailers Salary	\$143,490.00
03-5101-0103	Correctional Officers	\$1,755,000.00
03-5101-0165	Office Personnel	\$160,000.00
03-5101-0177	Maintenance Staff	\$55,000.00
03-5101-0179	Part Time Staff	\$155,500.00
03-5101-0334	Building Repair	\$35,000.00
03-5101-0336	Equipment Repair	\$9,000.00
03-5101-0343	Contract Medical Service	\$870,000.00
03-5101-0346	Pest Control	\$1,500.00
03-5101-0382	Drug Testing	\$8,000.00
03-5101-0398	Employment Physical/Drug Test	\$4,000.00
03-5101-0406	Building Maint. Supplies	\$25,000.00
03-5101-0411	Cleaning Supplies	\$25,000.00
03-5101-0423	Food Preparation	\$6,000.00
03-5101-0425	Food	\$450,000.00
03-5101-0429	Gasoline	\$200.00
03-5101-0445	Office Supplies	\$24,500.00
03-5101-0446	Other Materials/supplies	\$5,000.00
03-5101-0453	Inmate Mandated Expense	\$78,000.00
03-5101-0465	Inmate Clothing	\$6,000.00
03-5101-0481	Staff Uniforms	\$15,000.00
03-5101-0499	Miscellaneous	\$1,000.00
03-5101-0521	Liability Insurance	\$129,550.00
03-5101-0565	Printing	\$500.00
03-5101-0573	Telephone	\$1,200.00
03-5101-0578	Utilities	\$290,000.00
03-5101-0723	Motor Vehicles	\$500.00
	<b>TOTAL PROTECTION TO PERSONS &amp; PROPE</b>	<b>\$4,253,940.00</b>
03-9100-0531	Fidelity/surety Bonds	\$1,000.00
03-9100-0551	Memberships	\$1,200.00
03-9100-0569	Registration/conference	\$2,000.00
03-9200-0999	Reserve For Contingent	\$54,800.00
03-9400-0201	Social Security	\$190,000.00
03-9400-0202	Retirement	\$810,800.00
03-9400-0203	Health Insurance	\$508,150.00
03-9400-0212	Workers Comp	\$122,500.00
03-9400-0212	Training/jailer	\$6,000.00
	<b>TOTAL ADMINISTRATION</b>	<b>\$1,696,450.00</b>
	<b>TOTAL JAIL FUND</b>	<b>\$5,950,390.00</b>

Pulaski County Fiscal Court  
Fiscal Year 2025/2026

Account Number	Description	Amount
	<b>LGEA FUND</b>	
04-5075-0505	Chamber Of Commerce	\$10,000.00
	<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$10,000.00</b>
04-5233-0363	Psychiatric Evaluations	\$44,000.00
	<b>TOTAL PROTECTION TO PERSONS &amp; PROPE</b>	<b>\$44,000.00</b>
04-5212-0507	Pride Grant	\$0.00
	<b>TOTAL GENERAL HEALTH &amp; SANITATION</b>	<b>\$0.00</b>
04-5301-0507	God's Food Pantry	\$10,000.00
04-5305-0507	Council On Aging	\$15,000.00
04-5315-0348	Community Warming Ctr	\$5,000.00
04-5315-0349	Red Cross	\$2,500.00
04-5330-0446	March of Dimes	\$3,000.00
04-5330-0507	General Home Relief/perm	\$20,000.00
04-5330-0515	Habitat for Humanity	\$1,000.00
04-5340-0507	Alzheimer's Center	\$35,000.00
04-5340-0515	General Welfare	\$18,500.00
	<b>TOTAL SOCIAL SERVICES</b>	<b>\$110,000.00</b>
04-5401-0348	Fountain Square Found.	\$12,500.00
04-5401-0446	Queen for a Day	\$0.00
04-5401-0545	Flashback Theater	\$1,000.00
04-5405-0507	Somernites Cruise	\$15,000.00
04-5405-0508	Park Events	\$7,000.00
04-5420-0507	Project 58:10	\$2,500.00
04-5420-0508	Christmas Island	\$5,000.00
04-5425-0348	Performing Arts	\$1,000.00
04-5425-0507	Master Musicians Festival	\$2,500.00
04-5435-0348	Watershed Arts Alliance	\$1,250.00
	<b>TOTAL RECREATION &amp; CULTURE</b>	<b>\$47,750.00</b>
04-6105-0447	Roads-material & Supply	\$250,000.00
	<b>TOTAL ROADS</b>	<b>\$250,000.00</b>
04-9100-0503	Bank Charges	
04-9200-0999	Reserve For Contingient	\$107,250.00
	<b>TOTAL ADMINISTRATION</b>	<b>\$107,250.00</b>
	<b>TOTAL LGEA FUND</b>	<b>\$569,000.00</b>

Pulaski County Fiscal Court  
Fiscal Year 2025/2026

Account Number	Description	Amount
	EMERGENCY RELIEF FUND	
05-9200-0999	Reserve For Transfers	\$420,000.00
	TOTAL ADMINISTRATION	\$420,000.00
	TOTAL EMERGENCY RELIEF FUND	\$420,000.00

Pulaski County Fiscal Court  
Fiscal Year 2025/2026

Account Number	Description	Amount
	GRANT FUND	
07-9200-0999	Reserve For Transfers	\$40,200.00
	TOTAL ADMINISTRATION	\$40,200.00
	TOTAL GRANT FUND	\$40,200.00

Pulaski County Fiscal Court  
Fiscal Year 2025/2026

Account Number	Description	Amount
	<b>FIRE FUND</b>	
17-5120-0107	Fire Coordinator Salary	\$54,610.00
17-5120-0144	Emergency Mgr	\$54,610.00
17-5120-0165	Office Assistant	\$36,815.00
17-5120-0301	Wayne Co Interlocal Agreement	\$2,000.00
17-5120-0399	Contracted Serv./hydrants	\$2,000.00
17-5120-0445	Office Supplies	\$1,500.00
17-5120-0481	Uniforms	\$300.00
17-5120-0507	Flat Rate Contribution	\$1,461,000.00
17-5120-0521	Insurance	\$300,000.00
17-5120-0531	Fire Department Bonds	\$6,500.00
17-5120-0573	Telephone	\$10,000.00
17-5120-0574	Fire Fighter Training	\$12,000.00
17-5120-0576	Travel	\$1,000.00
17-5120-0578	Utilities-training Center	\$65,000.00
17-5120-0586	Building Maintenance	\$20,000.00
17-5120-0588	Other Equipment Repair	\$10,000.00
17-5120-0591	Comm. Equipment Repair	\$25,000.00
17-5120-0593	Communications/leasing	\$67,125.00
17-5120-0595	Fire & Safety Education	\$4,000.00
17-5120-0599	Miscellaneous	\$1,000.00
17-5120-0741	Departmental Loans	\$30,000.00
	<b>TOTAL PROTECTION TO PERSONS &amp; PROPE</b>	<b>\$2,164,460.00</b>
17-6401-0145	Fleet Maintenance Supervisor	
17-6401-0147	Mechanics	\$150,000.00
17-6401-0165	Vehicle Maint. Office Mgr	\$48,400.00
17-6401-0429	Gasoline & Diesel	\$1,000.00
17-6401-0475	Fire Equip. & Tools/Depart	\$10,000.00
17-6401-0481	Uniforms	\$1,000.00
17-6401-0592	Truck Repair & Maintenance	\$200,000.00
17-6401-0445	Office Supplies	\$2,500.00
17-6401-0479	Tires	\$15,000.00
17-6401-0475	Tool Allowance	\$6,750.00
17-6401-0576	Training/Travel	\$1,500.00
17-6401-0594	CDL Training	\$1,000.00
	<b>TOTAL TRANSPORTATION</b>	<b>\$437,150.00</b>
17-8099-0723	Motor Vehicle Purchase	\$1,500,000.00
17-8099-0739	Other Equipment	\$100,000.00
	<b>TOTAL CAPITAL PROJECTS</b>	<b>\$1,600,000.00</b>

Pulaski County Fiscal Court  
Fiscal Year 2025/2026

Account Number	Description	Amount
17-9200-0999	Reserve For Transfers	\$ 73,890.00
17-9400-0201	Social Security	\$50,000.00
17-9400-0202	Retirement	\$83,500.00
17-9400-0203	Insurance	\$160,000.00
	<b>TOTAL ADMINISTRATION</b>	<b>\$367,390.00</b>
	<b>TOTAL FIRE FUND</b>	<b>\$4,569,000.00</b>

Pulaski County Fiscal Court  
Fiscal Year 2025/2026

Account Number	Description	Amount
	<b>9-1-1 FUND</b>	
76-5145-0106	Dispatcher Salaries	\$997,000.00
76-5145-0107	Director Salary	\$56,670.00
76-5145-0140	Sign Foreman	\$41,665.00
76-5145-0165	Office Staff	\$44,765.00
76-5145-0178	Part Time Wages	\$5,000.00
76-5145-0336	Equipment Maintenance	\$43,000.00
76-5145-0406	Custodial Supplies	\$7,500.00
76-5145-0417	Copier Expense	\$8,000.00
76-5145-0445	Office Expense	\$6,500.00
76-5145-0446	Road Signs	\$25,000.00
76-5145-0481	Uniforms	\$1,000.00
76-5145-0573	Telephone	\$139,000.00
76-5145-0574	Staff Training	\$6,000.00
76-5145-0576	Staff Travel	\$1,500.00
76-5145-0578	Utilities	\$7,100.00
76-5145-0599	Miscellaneous	\$1,000.00
76-5145-0725	Office Equipment	\$500.00
76-5145-0727	New Equipment	\$14,000.00
76-5145-0739	Leases (A T & T)	\$47,000.00
	<b>TOTAL PROTECTION TO PERSONS &amp; PROPE</b>	<b>\$1,452,200.00</b>
76-9200-0999	Reserve For Contingent	\$167,000.00
76-9400-0201	Social Security Matching	\$88,000.00
76-9400-0202	Retirement	\$213,250.00
76-9400-0203	Insurance	\$293,500.00
	<b>TOTAL ADMINISTRATION</b>	<b>\$761,750.00</b>
	<b>TOTAL 9-1-1 FUND</b>	<b>\$2,213,950.00</b>

Pulaski County Fiscal Court  
Fiscal Year 2025/2026

Account Number	Description	Amount
	PERMANENT STORAGE FUND (CLERK)	
85-5010-0371	Storage	\$100,000.00
85-5010-0445	Office Supplies	\$75,000.00
	TOTAL GENERAL GOVERNMENT	\$175,000.00
85-9200-0999	Reserve for Transfer	\$42,000.00
	TOTAL ADMINISTRATION	\$42,000.00
	TOTAL PERMANENT STORAGE FUND	\$217,000.00
	TOTAL 2025/2026 BUDGET	\$48,307,720.00

Liabilities Section

Period Ending 06/30/2026

Pulaski County

<i>Mult-year Issues</i>	Series 2019	Series 2016	Series 2013A	Issue
Budget Account Code	01-7300-0602	01-7100-0602	01-7700-0602	
Description of Issue	80/461 Project	Energy Project	Senior Citizens Ctr	
Term (# of years)	20 yrs	15 yrs	20 yrs	
Current Interest Rate %	varied	3%	varied	
Issue Date	8/1/2019	8/16/2016	7/12/2013	
Total Principal Amount	5095000.00	5000000.00	2710000.00	
Total Interest Amount	1959300.00	283264.10	994701.93	
Total Issue	7054300.00	5283264.10	3704701.93	
Principal Balance Remaining	3845000.00	2880000.00	1335000.00	
Interest Balance Remaining	683881.25	232987.50	202879.12	
Less Reserve Earnings				
Net Outstanding	4528881.25	3112987.50	1537879.12	9179747.87
Next Payment Due Date	9/1/2025	12/1/2025	12/1/2025	
Final Payment Due Date	9/1/2039	06/01/2030	6/1/2033	
Total Due This Budget	325612.50	405600.00	394809.38	
<i>Short Term Liabilities</i>				
Budget Account Code	01-7600-0602	02-7600-0602	02-7700-0602	
Description	Ambulances	Backhoes	Trucks #38	
Interest Rate %	1.98%	2.96%	5.80%	
Issue Date	3/1/2017	10/30/2020	7/16/2024	
Total Principal Amount	1332000.00	689375.00	785940.00	
Total Interest Amount	147559.31	61681.23	70282.00	
Total Issue	1479559.31	751056.23	856222.00	
Principal Balance Remaining	282453.00	0.00	0.00	
Interest Balance Remaining	5703.57	0.00	0.00	
Total Outstanding	288156.57	0.00	0.00	288156.57
Next Payment Due	9/1/2025	7/20/2025	7/20/2025	
Final Payment Due	9/1/2026	11/20/2025	1/20/2026	
Total Due This Budget	146887.90	62037.50	812530.97	9467904.44

<i>Mult-year Issues</i>				
Budget Account Code				
Description of Issue				
Term (# of years)				
Current Interest Rate %				
Issue Date				
Total Principal Amount				
Total Interest Amount				
Total Issue				
Principal Balance Remaining				
Interest Balance Remaining				
Less Reserve Earnings				
Net Outstanding				0.00
Next Payment Due Date				
Final Payment Due Date				
<i>Short Term Liabilities</i>				
Budget Account Code	02-7700-0602	02-7600-0602		
Description	Trucks #37	Mowers		
Interest Rate %	5.51%	4.81%		
Issue Date	6/23/2023	12/15/2022		
Total Principal Amount	273064.00	1131116.25		
Total Interest Amount	34430.44	138797.75		
Total Issue	307494.44	1269914.00		
Principal Balance Remaining	0.00	242330.28		
Interest Balance Remaining	0.00	11652.52		
Total Outstanding	0.00	253982.80		253982.80
Next Payment Due	7/20/2025	7/20/2025		
Final Payment Due	4/20/2026	6/15/2027		
Total Outstanding Debt	190052.56	253982.80		253982.80

BUDGET SIGNATURE PAGE

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

Submitted

Date 5-13-25

Signed *Markell Bell*  
County Judge/Executive

Approved as to Form and Classification

Date: 6-2-25

Signed: *Robert O. Brown*  
State Local Finance Officer

I certify that this budget, incorporating the changes if any, as required by the State Local Finance Officer, has been duly adopted by the \_\_\_\_\_  
County Fiscal Court on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

Signed \_\_\_\_\_  
County Judge/Executive

Attest \_\_\_\_\_  
County Clerk

Initial budget submission is one (1) original and two (2) copies. Return final budget as adopted by the fiscal court within fifteen (15) days of adoption.

All materials should be sent to:  
Department for Local Government  
Attention: State Local Finance Officer  
1024 Capital Center Drive, Suite 340  
Frankfort, KY 40601

ANNUAL STANDING ORDER TO PRE-APPROVE CERTAIN  
RECURRING EXPENSES

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

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

All Debt Service

Capital Assets as bid when delivered

Heavy Equipment (bid items) and license & registration fees  
Construction (draw downs on construction bids)

All Utility Bills

Leases, County Judge has entered into

Draw downs on Grants as required by Federal law

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

Motion made by Mike Struck, seconded  
by Mike Wilson

Vote 10 All in favor 10

Signed [Signature] Fiscal Court Clerk

Date 5-19-25

Approved Robert O. Boyce State Local Finance Officer

Date 6-2-25

Marshall Todd , County Judge Executive  
 Jason Turpen, District 1 Magistrate  
 Mike Wilson, District 2 Magistrate



Jimmy Wheeldon, District 3 Magistrate  
 Mark Ranshaw, District 4 Magistrate  
 Mike Strunk, District 5 Magistrate

## Pulaski County Fiscal Court

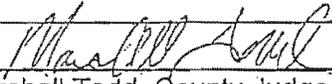
### STATE LOCAL FINANCE OFFICER REQUIREMENT 2024 YEAR TAX RATE FOR ALL COUNTYWIDE TAXING DISTRICTS EXCLUDING SCHOOL DISTRICTS

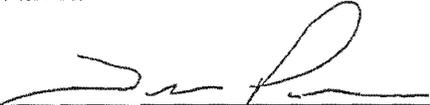
The annual Pulaski County tax rates listed below were accepted by the Pulaski County Fiscal Court as of August 27, 2024 for the current tax year; the Pulaski County Fiscal Court also accepted the collection of special district taxes.

County Rates:

Real Property	4.40
Personal Property	4.40
Motor Vehicle	7.80
Water Craft	7.80

Special Districts	Library	Ext. Service	Health	Co. School	SH School	SH City
Real Property	5.90	1.50	3.00	49.8	62.4	No Info
Personal Property	7.84	1.9	3.00	52.8	62.4	No Info
Motor Vehicle	2.42	1.20	3.00	53.2	53.2	No Info
Water Craft	7.84	1.9	3.00	53.2		No Info
Aircraft	7.84	1.9	3.00	52.8		No Info
Inventory In Transit	7.84	1.9	3.00			

  
 Marshall Todd, County Judge Executive      09/09/24

Attest:  
  
 Tim Price, County Clerk