

**AN ORDINANCE relating to the annual budget and amendment thereof. Whereas Simpson County, Kentucky has realized unbudgeted receipts. Be it ordained by Simpson County of the Commonwealth of Kentucky:**

**Section One: Current Fiscal Year: 2025-2026**

**The budget for the Current Fiscal Year is amended to:  
Increase / Decrease the receipts of the following fund(s)  
to include unbudgeted receipts from:**

A. Revenues	Fund	Account	Description	Amount
	General	01-4501- -	OMITTED PROPERTY TAX BILL PAYMENT	6,500.00
	General	01-4510- -C	STATE GRANT - SPAY/NEUTER	500.00
	General	01-4727- -	REIMBURSEMENT/REFUNDS	135,500.00
	General	01-4731- -	MISCELLANEOUS REVENUES	13,795.00
	General	01-4901- -	SURPLUS FROM PRIOR YEAR	35,000.00
	General	01-4901- -	SURPLUS FROM PRIOR YEAR	60,000.00
	General	01-4901- -	SURPLUS FROM PRIOR YEAR	200,000.00
	Jail	03-4901- -	SURPLUS FROM PRIOR YEAR	17,000.00
<b>Total Amended Revenues</b>				<b>468,295.00</b>
B. Approp.	Fund	Account	Description	Amount
	General	01-5075-348-	ECONOMIC DEVELOPMENT-TAXING DISTRICT	135,500.00
	General	01-5085-334-	OTHER CO PROPERTIES-MAINT/REPAIR	35,000.00
	Jail	03-5101-179-A	PART-TIME PERSONNEL	17,000.00
	General	01-5205-403-	ANIMAL SHELTER - SUPPLIES/EQUIPMENT	500.00
	General	01-8099-742-	CAPITAL - MAINTENANCE BLDG	200,000.00
	General	01-9200-999-	RESERVE FOR TRANSFERS	6,500.00
	General	01-9200-999-	RESERVE FOR TRANSFERS	13,795.00
	General	01-9200-999-	RESERVE FOR TRANSFERS	60,000.00
<b>Total Amended Expenditures</b>				<b>468,295.00</b>

**Section Two:**

The amounts adjusting the receipt and expenditure accounts in Section One are for governmental purposes.

Approved by the Simpson County Fiscal Court of Kentucky, this day, the 6th day of January, 2026.

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

Approved as to form and classification this the 9<sup>th</sup> day of January, 2026

Signed Robert O. Brown \_\_\_\_\_  
State Local Finance Officer

This budget ordinance amendment was duly adopted by the Simpson County Fiscal Court, Commonwealth of Kentucky, on this the 20th day of January, 2026

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