

COMMUNITY

Rudy & Trevor

by Alison Mason



PUBLIC NOTICE
2025 PROPOSED TAX RATE
PUBLIC HEARING

The Fleming County Fiscal Court will hold a public hearing on August 12, 2025, at 9:00 a.m. at the Fleming County Courthouse to obtain comments from the public regarding the proposed tax rate.

The tax levied last year on real property was 15.0% and produced revenues in the amount of \$1,128,646. This years compensating rate is 14.5% and will produce revenues in the amount of \$1,156,993. The Fleming County Fiscal Court proposes a tax rate of 15.0%, which will produce a total of \$1,196,889 in revenues. The rate for 2023 and 2024 was 15%.

Revenue expected from New Property \$80,585.
Revenue expected from Personal Property \$160,890.
Revenues expected from Motor Vehicle \$248,010.
Revenues expected from Watercraft \$5,628.

Revenue received in excess of last year's revenue will be used for general operating expenses.

The Kentucky General Assembly requires that the Fleming County Fiscal Court publish this notice with the above information contained herein.

Published in the Flemingsburg Gazette 07.30.25 and 08.06.25

NOTICE OF AVAILABILITY

A copy of the Fleming County Fiscal Court's 2023 audit report, including financial statements and supplemental information is on file at the County Judge Executive's office and is available for public inspection during normal business hours. Any citizen may obtain from the County Judge Executive a copy of the complete audit report, including financial statements and supplemental information for his/her personal use. Citizens requesting a personal copy of the audit report will be charged for duplication costs at a rate that shall not exceed twenty-five cents (0.25) per page. Copies of the financial statement prepared in accordance with KRS 424.220 are available to the public at no cost at 100 Court Square, Flemingsburg, KY 41041.

FLEMING COUNTY
BUDGETARY COMPARISON SCHEDULES
Supplementary Information - Regulatory Basis

For The Year Ended June 30, 2023

	Budgeted Amounts		GENERAL FUND	
	Original	Final	Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
RECEIPTS				
Taxes	\$ 2,135,000	\$ 2,179,142	\$ 2,406,572	\$ 227,430
In Lieu Tax Payments		11,021	11,021	
Excess Fees	218,050	246,772	145,012	(101,760)
Licenses and Permits	28,032	28,032	29,451	1,419
Intergovernmental	275,385	386,063	460,559	74,496
Charges for Services	125	125	125	
Miscellaneous	377,700	405,583	428,815	23,232
Interest	1,700	31,833	41,788	9,955
Total Receipts	3,035,992	3,288,571	3,523,343	234,772

DISBURSEMENTS				
General Government	1,183,269	1,316,083	1,203,923	112,160
Protection to Persons and Property	110,294	110,467	98,367	12,100
General Health and Sanitation	38,044	38,044	22,929	15,115
Social Services	14,000	52,413	45,753	6,660
Recreation and Culture	39,313	40,215	31,006	9,209
Airports	20,000	20,000	7,500	12,500
Administration	1,295,535	1,657,662	1,133,052	524,610
Total Disbursements	2,700,455	3,234,884	2,542,530	692,354
Excess (Deficiency) of Receipts Over Disbursements Before Other				
Adjustments to Cash (Uses)	335,537	53,687	980,813	927,126
Other Adjustments to Cash (Uses)				
Transfers To Other Funds	(1,335,537)	(1,335,537)	(1,208,475)	127,062
Total Other Adjustments to Cash (Uses)	(1,335,537)	(1,335,537)	(1,208,475)	127,062
Net Change in Fund Balance	(1,000,000)	(1,281,850)	(227,662)	1,054,188
Fund Balance - Beginning (Restated)	1,000,000	1,281,850	1,281,850	
Fund Balance - Ending	\$ 0	\$ 0	\$ 1,054,188	\$ 1,054,188

ROAD FUND

	Budgeted Amounts		Actual Amounts, (Budgetary Basis)		Variance with Final Budget Positive (Negative)
	Original	Final			
RECEIPTS					
Intergovernmental	\$ 1,846,061	\$ 2,021,001	\$ 1,688,052	\$ (332,949)	
Miscellaneous	5,500	33,210	42,311	9,101	
Interest	600	5,244	6,979	1,535	
Total Receipts	1,852,161	2,059,455	1,737,342	(322,113)	
DISBURSEMENTS					
Transportation Facilities and Services	10,000	23,289	22,327	962	
Roads	2,147,668	2,312,143	2,044,642	267,501	
Debt Service	11,102	11,102	11,100	2	
Administration	516,091	545,621	327,131	218,490	
Total Disbursements	2,684,861	2,892,155	2,405,200	486,955	
Excess (Deficiency) of Receipts Over Disbursements Before Other					
Adjustments to Cash (Uses)	(832,700)	(832,700)	(667,858)	164,842	
Other Adjustments to Cash (Uses)					
Transfers From Other Funds	782,700	782,700	782,700		
Total Other Adjustments to Cash (Uses)	782,700	782,700	782,700		
Net Change in Fund Balance	(50,000)	(50,000)	114,842	164,842	
Fund Balance - Beginning	50,000	50,000	47,232	(2,768)	
Fund Balance - Ending	\$ 0	\$ 0	\$ 162,074	\$ 162,074	

JAIL FUND

	Budgeted Amounts		Actual Amounts, (Budgetary Basis)		Variance with Final Budget Positive (Negative)
	Original	Final			
RECEIPTS					
Intergovernmental	\$ 93,800	\$ 98,138	\$ 97,345	\$ (793)	
Charges for Services	5,000	5,000	465	(4,535)	
Miscellaneous	1,050	1,050	900	(150)	
Interest	25	25		(25)	
Total Receipts	99,875	104,213	98,710	(5,503)	
DISBURSEMENTS					
Protection to Persons and Property	622,331	634,727	500,026	134,701	
Administration	80,880	77,830	41,406	36,424	
Total Disbursements	703,211	712,557	541,432	171,125	
Excess (Deficiency) of Receipts Over Disbursements Before Other					
Adjustments to Cash (Uses)	(603,336)	(608,344)	(442,722)	987,300	
Transfers From Other Funds	602,836	602,836	440,000	(162,836)	
Total Other Adjustments to Cash (Uses)	602,836	602,836	440,000	(162,836)	
Net Change in Fund Balance	(500)	(5,508)	(2,722)	2,786	
Fund Balance - Beginning	500	5,508	5,508		
Fund Balance - Ending	\$ 0	\$ 0	\$ 2,786	\$ 2,786	

LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUND

	Budgeted Amounts		Actual Amounts, (Budgetary Basis)		Variance with Final Budget Positive (Negative)
	Original	Final			
RECEIPTS					
Intergovernmental	\$ 40,000	\$ 45,388	\$ 52,507	\$ 7,119	
Miscellaneous	50	50	(50)		
Interest	270	4,379	5,679	1,300	
Total Receipts	40,320	49,817	58,186	8,369	
DISBURSEMENTS					
Roads	10,000	10,000		10,000	
Administration	55,320	69,685		69,685	
Total Disbursements	65,320	79,685		79,685	
Excess (Deficiency) of Receipts Over Disbursements Before Other					
Adjustments to Cash (Uses)	(25,000)	(29,868)	58,186	88,054	
Other Adjustments to Cash (Uses)					
Transfers To Other Funds	(100,000)	(100,000)	(100,000)		
Total Other Adjustments to Cash (Uses)	(100,000)	(100,000)	(100,000)		
Net Change in Fund Balance	(125,000)	(129,868)	(41,814)	88,054	
Fund Balance - Beginning	125,000	129,868	129,868		
Fund Balance - Ending	\$ 0	\$ 0	\$ 88,054	\$ 88,054	

FOREST FIRE PROTECTION FUND

	Budgeted Amounts		Actual Amounts, (Budgetary Basis)		Variance with Final Budget Positive (Negative)
	Original	Final			
RECEIPTS					
Taxes	\$ 1,380	\$ 1,380	\$ 1,239	(141)	
Charges for Services	100	100	(100)		
Total Receipts	1,480	1,480	1,239	(241)	
DISBURSEMENTS					
Protection to Persons and Property	1,480	1,505	1,480	25	
Total Disbursements	1,480	1,505	1,480	25	
Excess (Deficiency) of Receipts Over Disbursements Before Other					
Adjustments to Cash (Uses)		(25)	(241)	(216)	
Other Adjustments to Cash (Uses)					
Transfers From Other Funds			275	275	
Total Other Adjustments to Cash (Uses)			275	275	
Net Change in Fund Balance		(25)	34	59	
Fund Balance - Beginning		25	25		
Fund Balance - Ending	\$ 0	\$ 0	\$ 59	\$59	

	Budgeted Amounts		CDBG FUND	
	Original	Final	Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
RECEIPTS				
Intergovernmental	\$ 1,843,776	\$ 1,843,776	\$ 426,485	\$ (1,417,291)
Miscellaneous			1,435	1,435
Total Receipts	1,843,776	1,843,776	427,920	(1,415,856)

DISBURSEMENTS				
General Government	1,750,000	1,750,000	426,362	1,323,638
Social Services	93,776	93,776		93,776
Administration	1,157,300	1,165,743		1,165,743
Total Disbursements	3,001,076	3,009,519	426,362	2,583,157
Excess (Deficiency) of Receipts Over Disbursements Before Other				
Adjustments to Cash (Uses)	(1,157,300)	(1,165,743)	1,558	1,167,301
Other Adjustments to Cash (Uses)				
Transfers From Other Funds	1,177,300	1,177,300		(1,177,300)
Transfers To Other Funds	(20,000)	(20,000)	(10,000)	10,000
Total Other Adjustments to Cash (Uses)	1,157,300	1,157,300	(10,000)	(1,167,300)
Net Change in Fund Balance		(8,443)	(8,442)	1
Fund Balance - Beginning		8,443	8,443	
Fund Balance - Ending	\$ 0	\$ 0	\$ 1	\$ 1

	Budgeted Amounts		DISPATCH FUND	
	Original	Final	Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
RECEIPTS				
Taxes	\$ 160,000	\$ 160,000	\$ 150,296	\$ (9,704)
Intergovernmental	287,958	287,958	194,765	(93,193)
Miscellaneous	1,000	1,000		(1,000)
Interest	250	9,120	10,692	1,572
Total Receipts	449,208	458,078	355,753	(102,325)

DISBURSEMENTS				
Protection to Persons and Property	505,179	531,826	391,273	140,553
Administration	319,029	355,119	105,989	249,130
Total Disbursements	824,208	886,945	497,262	389,683
Excess (Deficiency) of Receipts Over Disbursements Before Other				
Adjustments to Cash (Uses)	(375,000)	(428,867)	(141,509)	287,358
Other Adjustments to Cash (Uses)				
Transfers From Other Funds	50,000	50,000	50,000	
Total Other Adjustments to Cash (Uses)	50,000	50,000	50,000	
Net Change in Fund Balance	(325,000)	(378,867)	(91,509)	287,358
Fund Balance - Beginning	325,000	378,867	378,867	
Fund Balance - Ending	\$0	\$0	\$287,358	\$287,358

COUNTY CLERK STORAGE FEES FUND

	Budgeted Amounts		Actual Amounts, (Budgetary Basis)		Variance with Final Budget Positive (Negative)
	Original	Final			
RECEIPTS					
Miscellaneous	\$30,000	30,000	\$23,440	7	\$(6,560)
Interest					
Total Receipts	30,000	30,000	23,447		(6,553)

DISBURSEMENTS				
General Government	30,000	30,000	14,060	15,940
Total Disbursements	30,000	30,000	14,060	15,940
Excess (Deficiency) of Receipts Over Disbursements Before Other				
Adjustments to Cash (Uses)			9,387	9,387
Net Change in Fund Balance			9,387	9,387
Fund Balance - Beginning				
Fund Balance - Ending	\$0	\$0	\$9,387	\$9,387

AMERICAN RESCUE PLAN ACT (ARPA) FUND

	Budgeted Amounts		Actual Amounts, (Budgetary Basis)		Variance with Final Budget Positive (Negative)
	Original	Final			
RECEIPTS					
Interest	\$800	1,566	1,771	205	
Total Receipts	800	1,566	1,771	205	
DISBURSEMENTS					
General Government	2,500	28,372	24,272	4,100	
Administration	987,931	1,051,827	68,832	982,995	
Total Disbursements	990,431	1,080,199	93,104	987,095	
Excess (Deficiency) of Receipts Over Disbursements Before Other					
Adjustments to Cash (Uses)	(989,631)	(1,078,633)	(91,333)	987,300	
Other Adjustments to Cash (Uses)					
Transfers To Other Funds	(1,177,300)	(1,177,300)		1,177,300	
Total Other Adjustments to Cash (Uses)	(1,177,300)	(1,177,300)		1,177,300	
Net Change in Fund Balance	(2,166,931)	(2,255,933)	(91,333)	2,164,600	
Fund Balance - Beginning (Restated)	2,166,931	2,255,933	2,255,933		
Fund Balance - Ending	\$0	\$0	\$2,164,600	2,164,600	

OPIOID SETTLEMENT FUND

	Budgeted Amounts		Actual Amounts, (Budgetary Basis)		Variance with Final Budget Positive (Negative)
	Original	Final			
RECEIPTS					
Miscellaneous	\$	\$84,260	\$84,260	\$	
Interest			1,079	1,079	
Total Receipts		84,260	85,339	1,079	
DISBURSEMENTS					
Administration		84,260	84,260		
Total Disbursements		84,260	84,260		
Excess (Deficiency) of Receipts Over Disbursements Before Other					
Adjustments to Cash (Uses)			85,339	85,339	
Net Change in Fund Balance			85,339	85,339	
Fund Balance - Beginning					
Fund Balance - Ending	\$0	\$0	\$85,339	85,339	

CAPITAL IMPROVEMENT FUND

	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Miscellaneous	\$6,936	\$6,936	\$6,166	\$(770)
Interest	620	5,577	7,768	2,191
Total Receipts	7,556	12,513	13,934	1,421
DISBURSEMENTS				
General Government	6,000	64,445	58,445	6,000
Capital Projects	10,000	10,000		10,000
Administration	311,556	258,068		258,068
Total Disbursements	327,556	332,513	58,445	274,068
Excess (Deficiency) of Receipts Over Disbursements Before Other				
Adjustments to Cash (Uses)	(320,000)	(320,000)	(44,511)	275,489
Other Adjustments to Cash (Uses)				
Transfers From Other Funds	20,000	20,000	45,500	25,500
Total Other Adjustments to Cash (Uses)	20,000	20,000	45,500	25,500
Net Change in Fund Balance	(300,000)	(300,000)	989	300,989
Fund Balance - Beginning (Restated)	300,000	300,000	300,290	290
Fund Balance - Ending	\$0	\$0	\$301,279	\$301,279