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LEGAL NOTICE

ORDINANCE 2026-

AN ORDINANCE REPEALING SECTION 110.10 OF THE CITY OF PRESTONVILLE CODE OF ORDINANCES AND CREATING A NEW SECTION 110.10

WHEREAS, the City Commission of the City of Prestonville has found and determined that the City of Prestonville should repeal §110.10, License Fee Schedule, to create a new, easier to read, section imposing business license fees; and, **WHEREAS**, the City Commission of the City of Prestonville has found and determined that it is in the best interest of the citizens and residents of the City repeal § 110.10, License Fee Schedule, to create a new, easier to read, section imposing business license fees, as set out below to accomplish that goal:

NOW THEREFORE BE IT OBTAINED by the City Commission, City of Prestonville, Commonwealth of Kentucky:

- (1) That §110.10, Schedule of License Fees, of the City of Prestonville, Commonwealth of Kentucky.
- (2) That § 110.10, Schedule of License Fees is hereby adopted as follows:

§110.10 SCHEDULE OF LICENSE FEES.

Annual license fees or taxes to be paid to the city shall be and are hereby imposed upon and required of all persons, firms, and corporations who shall exercise the privilege of engaging in the businesses, trades, occupations, and professions hereinafter designated in the city, for and during each license year from January 1 of each year to December 31 in the same year, and which are as follows:

(Club)		Photographer	100.00
Wine (Only) Retail Sales	200.00	Physician/Medical Firm	500.00
Amusement/Rec Centers	100.00	Physician	150.00
Apartment House	150.00	Plumber	150.00
Architect	250.00	Printer	150.00
Athletic Exhibitions	100.00	Private Investigator	100.00
Auctioneer - Yearly	150.00	Real Estate Agent	100.00
Auctioneer - Per Day	100.00	Repair Service	50.00
Automobile Sales	150.00	Security Service	100.00
Barber/Beauty/Nail Salon	150.00	Service Station	150.00
Bed & Breakfast	100.00	Sewing Shop	100.00
Billiards/Pool Hall	100.00	Spa/Exercise	100.00
Bowling Alley	100.00	Tattoo Parlor (Permit Req'd)	350.00
Carpenters	150.00	Taxicab	100.00
Car Wash/Detailing	100.00	Taxi Reserved Space/Sign	16.50
Chiropractor	150.00	Temporary Services Agency	150.00
Circus (Permit.Req'd)	150.00	Theater	100.00
Civil Engineer	150.00	Tobacco - Sales	550.00
Claim Agent	150.00	Tobacco - Storage	550.00
Clairvoyants	350.00	Trailer Court	100.00
Cleaning Service	100.00	Travel Agency	150.00
Contractor - General	200.00	Tree Trimming	20.00
Contractor - Sub	100.00	Trucking Business	150.00
Dance Hall - Yearly	150.00	Towing Service	100.00
Dance Hall - Per Night	100.00	Farm Produce	25.00
Dance School	100.00	Florist	150.00
Day Care/Pre-School	100.00	Food Truck	150.00
Delivery Service	100.00	Hotel/Motel	100.00
Dentist	150.00	Insurance Agency	100.00
Dry Cleaning	100.00	Junkyard	150.00
Electrician	100.00	Lawn Care	50.00
Electrical Engineer	150.00	Laundromat	100.00
Motor Oil/Gas Depot	100.00	Law Firm	500.00
Newspaper/Publisher	150.00	Lawyer	150.00
Nursing Home/ Assisted Living	100.00	Undertaker	150.00
Optometrist	150.00	Veterinary	150.00
Pawn Shop (Approval Req'd)	150.00	Warehouse Rental	100.00
Peddlers/Solicitors	150.00	Wholesale Distributor	150.00
Pest Exterminator	150.00		

- (3) This ordinance shall become effective after two readings and publication requirements have been met.

Date of First Reading: July 15, 2026
Date of Second Reading: August 12, 2026
Date of Publication:

ATTEST:


 LESLIE MAIDEN
 CITY CLERK-TREASURER

Chris Moore
CHRIS MOORE, MAYOR



LEGAL NOTICE

TRIMBLE COUNTY
BUDGETARY COMPARISON SCHEDULES
Supplementary Information - Regulatory Basis
For The Year Ended June 30, 2025

			GENERAL FUND	
	Original	Budgeted Amounts	Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
		Final		
RECEIPTS				
Taxes	\$ 2,046,000	\$ 2,046,000	\$ 2,302,069	\$ 256,069
Excess Fees	10,000	10,000	29,708	19,708
Licenses and Permits	747,600	747,600	1,008,386	260,786
Intergovernmental	543,246	549,352	349,036	(200,316)
Charges for Services	395,000	395,000	398,748	3,748
Miscellaneous	463,500	463,500	456,125	(7,375)
Interest	50,600	50,600	62,052	11,452
Total Receipts	4,255,946	4,262,052	4,606,124	344,072
DISBURSEMENTS				
General Government	1,264,061	2,572,149	2,361,864	210,285
Protection to Persons and Property	1,793,600	1,980,167	1,178,330	801,837
General Health and Sanitation	584,631	662,137	644,648	17,489
Social Services	12,000	12,000	12,000	
Recreation and Culture	82,000	94,000	85,874	8,126
Roads	8,000	8,000	8,000	
Debt Service	13,994	13,994		
Administration	2,035,102	1,839,630	1,170,514	669,116
Total Disbursements	5,779,394	7,182,077	5,455,224	1,726,853
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	(1,523,448)	(2,920,025)	(849,100)	2,070,925
Other Adjustments to Cash (Uses)				
Financing Obligation Proceeds	533,555	533,555		
Economic Development	995,000	(995,000)		
Transfers To Other Funds	(650,181)	(650,181)	(1,398,000)	(747,819)
Total Other Adjustments to Cash (Uses)	(650,181)	878,374	(864,445)	(1,742,819)
Net Change in Fund Balance	(2,173,629)	(2,041,651)	(1,713,545)	328,106
Fund Balance - Beginning	2,173,629	2,297,451	3,388,339	1,090,889
Fund Balance - Ending	\$ 0	\$ 255,800	\$ 1,674,794	\$ 1,418,994

ROAD FUND

	Original	Budgeted Amounts Final	Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
RECEIPTS				
Licenses and Permits	\$ 500	\$ 500	\$ 800	\$ 300
Intergovernmental	1,827,954	1,827,954	1,064,426	(763,528)
Miscellaneous	3,000	3,000	15,392	12,392
Interest	1,900	1,900	1,414	(486)
Total Receipts	1,833,354	1,833,354	1,082,032	(751,322)
DISBURSEMENTS				
General Health and Sanitation	500	1,400	1,150	250
Roads	1,979,415	2,207,845	1,989,564	218,281
Debt Service	56,398	107,398	106,794	604
Administration	223,580	199,050	189,490	9,560
Total Disbursements	2,259,893	2,515,693	2,286,998	228,695
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	(426,539)	(682,339)	(1,204,966)	(522,627)
Other Adjustments to Cash (Uses)				
Transfers From Other Funds			1,138,000	1,138,000
Total Other Adjustments to Cash (Uses)			1,138,000	1,138,000
Net Change in Fund Balance	(426,539)	(682,339)	(66,966)	615,373
Fund Balance - Beginning	426,539	426,539	87,730	(338,809)
Fund Balance - Ending	\$ 0	\$ (255,800)	\$ 20,764	\$ 276,564

JAIL FUND

		BUDGETED AMOUNTS		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original		Final		
RECEIPTS					
Intergovernmental	\$ 84,600		\$ 84,600	\$ 84,689	\$ 89
Miscellaneous	309		309		
Total Receipts	84,600		84,600	84,998	398
DISBURSEMENTS					
Protection to Persons and Property	395,341		453,918	296,391	157,527
General Health and Sanitation	500		500	500	
Administration	79,450		117,050	44,665	72,385
Total Disbursements	475,291		571,468	341,056	230,412
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	(390,691)		(486,868)	(256,058)	230,810
Other Adjustments to Cash (Uses)					
Financing Obligation Proceeds	56,177		56,174	(3)	
Transfers From Other Funds	358,891		358,891	165,000	(193,891)
Total Other Adjustments to Cash (Uses)	358,891		415,068	221,174	(193,894)
Net Change in Fund Balance	(31,800)		(71,800)	(34,884)	36,916
Fund Balance - Beginning	31,800		71,800	79,077	7,277
Fund Balance - Ending	\$ 0		\$ 0	\$ 44,193	\$ 44,193

LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUND

		Budgeted Amounts	Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Intergovernmental	\$ 75,000	\$ 75,000	\$ 1,500	\$ (73,500)
Miscellaneous	5,000	5,000	3,295	(1,705)
Interest	1,000	1,000	490	(510)
Total Receipts	81,000	81,000	5,285	(75,715)
DISBURSEMENTS				
General Government	27,000	27,000	20,945	6,055
General Health and Sanitation	40,000	40,000	33,750	6,250
Social Services	28,000	35,300	22,257	13,043
Recreation and Culture	254,290	271,620	13,337	158,283
Administration	28,000	59,500	59,500	
Total Disbursements	377,290	433,420	190,289	243,131
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	(296,290)	(352,420)	(185,004)	167,416
Other Adjustments to Cash (Uses)				
Transfers From Other Funds	291,290	291,290	95,000	(196,290)
Total Other Adjustments to Cash (Uses)	291,290	291,290	95,000	(196,290)
Net Change in Fund Balance	(5,000)	(61,130)	(90,004)	(28,874)
Fund Balance - Beginning	5,000	61,130	113,558	52,428
Fund Balance - Ending	\$ 0	\$ 0	\$ 23,554	\$ 23,554

COUNTY CLERK STORAGE FEE FUND

	Original	Budgeted Amounts Final	Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
RECEIPTS				
Miscellaneous	\$ 14,600	\$ 14,600	\$ 15,030	\$ 430
Interest	100	100	58	(42)
Total Receipts	14,700	14,700	15,088	388
DISBURSEMENTS				
General Government	25,009	25,009	17,109	7,900
Total Disbursements	25,009	25,009	17,109	7,900
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	(10,309)	(10,309)	(2,021)	8,288
Net Change in Fund Balance	(10,309)	(10,309)	(2,021)	8,288
Fund Balance - Beginning	10,309	10,309	7,588	(2,721)
Fund Balance - Ending	\$ 0	\$ 0	\$ 5,567	\$ 5,567

OPIOID SETTLEMENT FUND

	Original	Budgeted Amounts Final	Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
RECEIPTS				
Intergovernmental	\$ 110,659	\$ 110,659	\$ 33,790	\$ (76,869)
Interest	200	200	410	210
Total Receipts	110,859	110,859	34,200	(76,659)
DISBURSEMENTS				
Protection to Persons and Property	165,136	165,136	165,136	
Total Disbursements	165,136	165,136	165,136	

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TRIMBLE COUNTY
NOTES TO REGULATORY SUPPLEMENTARY
INFORMATION - BUDGETARY COMPARISON SCHEDULES
June 30, 2025

Note 1. Budgetary Information

Annual budgets are adopted on a regulatory basis of accounting according to the laws of Kentucky as required by the state local finance officer, which is a basis of accounting other than accounting principles generally accepted in the United States of America (GAAP) as established by the Governmental Accounting Standards Board. The county judge/executive is required to submit estimated receipts and proposed disbursements to the fiscal court by May 1 of each year. The budget is prepared by fund, function, and activity and is required to be adopted by the fiscal court by July 1.

The fiscal court may change the original budget by transferring appropriations at the activity level; however, the fiscal court may not increase the total budget without approval by the state local finance officer. Disbursements may not exceed budgeted appropriations at the activity level.

Note 2. Reconciliation of the General Fund
Reconciliation of the General Fund

Reconciliation of the General Fund	
Other Adjustments to Cash (Uses)	Budgetary Basis
Adjustments for Change in Payroll Revolving Account	
Total Other Adjustments to Cash (Uses) - Regulatory Basis	
Fund Balance - Beginning - Budgetary Basis	
Adjustment for Payroll Revolving Account Balance	
Total Fund Balance - Beginning - Regulatory Basis	
Fund Balance - Ending - Budgetary Basis	
Adjustment for Payroll Revolving Account Balance	
Total Fund Balance - Ending - Regulatory Basis	

- A copy of the complete audit report of the Trimble County Fiscal Court for the year ending June 30, 2025, including financial statements and supplemental information, is on file at the Trimble County courthouse and is available for public inspection during normal business hours.
- Any citizen may obtain from the Trimble County courthouse a copy of the complete audit report, including financial statements and supplemental information, for his personal use.
- Citizens requesting a personal copy of Trimble County's 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, when a financial statement is required by KRS 424.220, are available to the public at no cost at the Trimble County courthouse located at 123 Church Street; Bedford, KY 40006