# 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 belowto accomplish that goal;

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

(1) That §110.10, Schedule of License Fees, of the City of Prestonville is hereby repealed in its entirety.

(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 | | |

(2) That this Ordinance may be waived, altered, or suspended only by a change of ordinance.

(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:

Chris Moore
CHRIS MOORE, MAYOR

ATTEST:

Leslie Maiden
LESLIE MAIDEN
CITY CLERK-TREASURER



# LEGAL NOTICE

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

**GENERAL FUND**

| | Budgeted Amounts Original | Budgeted Amounts Final | Actual Amounts, (Budgetary Basis) | Variance with Final Budget Positive (Negative) |
|---|---|---|---|---|
| **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 |
| Intergovemmental | 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 | 1,090,888 |
| Fund Balance - Ending | $ 0 | $ 255,800 | $ 1,674,794 | $ 1,418,994 |

**ROAD FUND**

| | Budgeted Amounts 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 Original | Budgeted Amounts Final | Actual Amounts, (Budgetary Basis) | Variance with Final Budget Positive (Negative) |
|---|---|---|---|---|
| **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 Original | Budgeted Amounts Final | Actual Amounts, (Budgetary Basis) | Variance with Final Budget Positive (Negative) |
|---|---|---|---|---|
| **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 I | 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**

| | Budgeted Amounts 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**

| | Budgeted Amounts 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 | |
| Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses) | (54,277) | (54,277) | 34,200 | 88,477 |
| Net Change in Fund Balance | (54,277) | (54,277) | 34,200 | 88,477 |
| Fund Balance - Beginning | 54,277 | 54,277 | 41,505 | (12,772) |
| Fund Balance - Ending | $ 0 | $ 0 | $ 75,705 | $ 75,705 |

**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 | |
|---|---|
| Other Adjustments to Cash (Uses) - Budgetary Basis | $ (864,445) |
| Adjustments for Change in Payroll Revolving Account | $ 5,713 |
| Total Other Adjustments to Cash (Uses) - Regulatory Basis | $ (858,732) |
| Fund Balance - Beginning - Budgetary Basis | $ 3,328,378 |
| Adjustment for Payroll Revolving Account Balance | $ 59,961 |
| Total Fund Balance - Beginning - Regulatory Basis | $ 3,388,339 |
| Fund Balance - Ending - Budgetary Basis | $ 1,614,833 |
| Adjustment for Payroll Revolving Account Balance | $ 65,674 |
| Total Fund Balance - Ending - Regulatory Basis | $ 1,680,507 |

- 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