Spencer County, Kentucky
Ordinance No. 6
Fiscal Year 2015 Series

An Ordinance Relating to the Annual Budget and Appropriations

Whereas, the Fiscal Court of Spencer County, Commonwealth of Kentucky, tentatively approved the attached budget for Fiscal Year 2015/2016 on the 27 day of MAY, 2015; and

Whereas, the State Local Finance Officer approved the proposed budget as to form and classification on the 1st day of June, 2015;

Now Therefore, Be It Ordained by the Fiscal Court of Spencer County, Commonwealth of Kentucky, that:

Section One. The following budget (in summary form, full-text attached) is hereby adopted for the Fiscal Year 2015/2016 and the amounts stated are appropriated for the purposes indicated.

BUDGET SUMMARY

01	GENERAL FUND:	
50	General Government	$ 2,070,933.97
51	Protection to Persons & Property	$ 1,061,644.00
52	General Health & Sanitation	$ 189,160.00
53	Social Services	$ 70,500.00
54	Recreation & Culture	$ 130,200.00
74	Tax Anticipation Notes	$ 66,100.00
80	Capital Projects	$ 206,000.00
91	General Services	$ 150,750.00
92	Contingent Appropriations	$ 23,711.44
94	Fringe Benefits (Employer's Share)	$ 646,135.00
	General Fund Total:	$ 4,615,134.41
02	ROAD FUND:	
61	Roads	$ 891,453.00
91	General Services	$ 50,700.00
92	Contingent Appropriations	$ 68,626.00
94	Fringe Benefits (Employer's Share)	$ 209,135.00
	Road Fund Total:	$ 1,219,914.00
03	JAIL FUND	
50	General Fund	$ 27,000.00
51	Protection to Persons & Property	$ 260,500.00

91___	General Services	$	800.00
92___	Contingent Appropriations	$	11,750.00
94___	Fringe Benefits (Employer's Share)	$	23,850.00
	Jail Fund Total:	$	323,900.00
	2015/2016 Total Budget:	$	6,158,948.41

Section Two. This ordinance shall be published in The Spencer Magnet newspaper by title and above summary within thirty (30) days following adoption.

Section Three. This ordinance becomes effective July 1, 2015 upon passage and publication.

Given first reading and approval on 5-27-2015.

Given second reading and approval on _____.

_____
John Riley
Spencer County Judge Executive

Attest:_____
Lynn Hesselbrock
Spencer County Fiscal Court Clerk

Local Finance Form 1001

Budget Summary of Spencer County, Kentucky

Summary Analysis of Appropriations

Fiscal Year Ending June 30, 2016 *Printed on 5/27/2015*

	Category	Purpose	Appropriation
FUND 1 GENERAL			
	50	General Government	$2,070,933.97
	51	Protection to Persons & Property	$1,061,644.00
	52	General Health & Sanitation	$189,160.00
	53	Social Services	$70,500.00
	54	Recreation & Culture	$130,200.00
	76	Other County Liabilities	$66,100.00
	80	Capitol Projects	$206,000.00
	91	General Services	$150,750.00
	92	Contingent Appropriations	$23,711.44
	94	Fringe Benefits (Employer's Share)	$646,135.00
		GENERAL **Total**	***$4,615,134.41***
		Percent of Total Budget	***74.93%***
FUND 2 ROAD			
	61	Roads	$891,453.00
	91	General Services	$50,700.00
	92	Contingent Appropriations	$68,626.00
	94	Fringe Benefits (Employer's Share)	$209,135.00
		ROAD **Total**	***$1,219,914.00***
		Percent of Total Budget	***19.81%***
FUND 3 JAIL			
	50	General Government	$27,000.00
	51	Protection to Persons & Property	$260,500.00
	91	General Services	$800.00
	92	Contingent Appropriations	$11,750.00
	94	Fringe Benefits (Employer's Share)	$23,850.00
		JAIL **Total**	***$323,900.00***
		Percent of Total Budget	***5.26%***

Budget Summary of Spencer County, Kentucky

Summary Analysis of Appropriations

Fiscal Year Ending June 30, 2016 ***Printed on 5/27/2015***

Category	*Purpose*	*Appropriation*
Total Budgeted Appropriations		
TOTAL GENERAL FUND		$4,615,134.41
TOTAL ROAD FUND		$1,219,914.00
TOTAL JAIL FUND		$323,900.00
GRAND TOTAL ALL FUNDS		**$6,158,948.41**

Budget Detail of Spencer County, Kentucky

Detail Analysis of Appropriations

Fiscal Year Ending June 30, 2016 ***Printed on 5/27/2015***

Account	*Description*		*Appropriation*
0150011010	County Judge/Exec Salary		$76,841.25
0150011030	Deputy Co Judge/Exec Salary		$40,539.20
0150014450	Co Judge/Exec Office Supplies		$5,000.00
		5001 Subtotals	***$122,380.45***
0150051010	County Attorney Salary		$23,500.00
0150051650	Co Attorney Secretary Salary		$9,847.00
0150053320	Co Attorney Legal Fees (1099)		$0.00
0150054450	Co Attorney Rent/Expenses		$9,000.00
0150055780	Co Attorney Utilities		$6,000.00
		5005 Subtotals	***$48,347.00***
0150101010	County Clerk Salary		$82,752.12
0150101030	County Clerk Deputies Salaries		$175,000.00
0150102100	County Clerk Expense Allowance		$3,600.00
0150103680	County Clerk Fee - Prepare Tax		$5,000.00
0150104450	County Clerk Office Expenses		$30,000.00
0150105630	County Clerk Postage		$8,000.00
0150105730	Clerk Telephone		$2,500.00
0150105760	County Clerk Trainings/Mileage		$3,000.00
0150105850	County Clerk Technology Grant		$64,618.08
		5010 Subtotals	***$374,470.20***
0150151010	Sheriff Salary		$82,752.12
0150151030	Sheriff Deputies Salaries		$325,000.00
0150151230	Court Security Salaries		$51,000.00
0150151650	Sheriff Non-Hazard Salaries		$40,000.00
015015202H	Sheriff Hazard Retirement Matc		$150,000.00
0150153020	Sheriff Advertising		$1,000.00
0150153070	Sheriff Tax Settlement		$2,000.00
0150153190	Sheriff Tax Software/Upgrades		$10,000.00
0150153480	Leads-Online/C.L.E.A.R. Progra		$3,900.00
015015401A	Sheriff Ammo/Targets/Shooting		$4,000.00
015015401W	Sheriff Weapons		$1,000.00
0150154350	Sheriff Radar/Video Equipment		$5,000.00
0150154450	Sheriff Office Supplies		$9,000.00
0150154460	Sheriff Investigation Supplies		$1,000.00
0150154550	Sheriff Fuels		$55,000.00
0150154810	Sheriff Uniforms Allowance		$8,500.00
0150155630	Sheriff Postage		$6,000.00
015015573W	Sheriff Wireless Communication		$1,200.00
0150155780	Sheriff Building Utilities		$20,000.00
0150155900	Sheriff Telephone Equipment		$1,000.00

Budget Detail of Spencer County, Kentucky

Detail Analysis of Appropriations

Fiscal Year Ending June 30, 2016 ***Printed on 5/27/2015***

Account	*Description*		*Appropriation*
0150155920	Sheriff Vehicle Maintenance		$15,000.00
0150157030	Sheriff Computer/Communication		$5,000.00
0150157170	Sheriff Personnel Equipment		$2,500.00
0150157230	Sheriff New Vehicles		$55,000.00
0150157250	Sheriff Office Equipment Upgra		$4,500.00
0150157510	Sheriff Vehicle Emergency Equi		$10,000.00
		5015 Subtotals	***$869,352.12***
0150201010	Coroner Salary		$7,000.00
0150201030	Deputy Coroner Salary		$3,500.00
0150204450	Coroner Supplies		$2,500.00
		5020 Subtotals	***$13,000.00***
0150251010	Magistrates Salaries		$39,000.00
0150251670	Fiscal Court Clerk		$1,200.00
0150252100	Magistrates Expense Allowance		$18,000.00
		5025 Subtotals	***$58,200.00***
0150303670	PVA Office Contribution		$48,024.00
0150305780	PVA Office Utilities		$2,500.00
		5030 Subtotals	***$50,524.00***
0150351990	Tax Board of Supervisors		$600.00
		5035 Subtotals	***$600.00***
0150401020	Treasurer Salary		$40,539.20
0150404450	Treasurer Office Supplies		$1,000.00
		5040 Subtotals	***$41,539.20***
0150471420	Occupational Tax Admin Salary		$21,000.00
0150471670	Occ Tax Enforcement Officer		$9,000.00
0150474130	Occ Tax Technology Updates		$2,600.00
0150474450	Occ Tax Office Supplies		$3,000.00
0150475670	Occ Tax Refunds		$2,500.00
0150475690	Occ Tax Training/Conferences		$1,000.00
0150475780	Occ Tax Building Utilities		$5,500.00
0150475920	Occ Tax Enforcement Vehicle		$3,500.00
		5047 Subtotals	***$48,100.00***
0150501070	A.B.C. Administrator Salary		$2,400.00
0150504450	A.B.C. Admin. Office Supplies		$500.00
		5050 Subtotals	***$2,900.00***
0150601010	Circuit Clerk Law Library		$600.00
		5060 Subtotals	***$600.00***
0150651920	Election Officers		$20,000.00
0150651930	Election Commissioners		$2,800.00

Budget Detail of Spencer County, Kentucky

Detail Analysis of Appropriations

Fiscal Year Ending June 30, 2016

Printed on 5/27/2015

Account	Description		Appropriation
0150653470	Polling Places		$2,000.00
0150657370	Election/Voting Machine Expens		$55,000.00
		5065 Subtotals	***$79,800.00***
0150701030	PI & Zo Administrator Salary		$40,956.00
0150701060	PI & Zo Office Staff		$29,765.00
0150701670	PI & Zo Enforcement		$15,000.00
0150701910	PI & Zo/Bd of Adjustmts - Per		$12,000.00
0150703020	PI & Zo Advertisements		$1,500.00
0150703320	PI & Zo Legal Services		$7,800.00
0150704450	PI & Zo Office Supplies		$3,500.00
0150705670	PI & Zo Refunds		$500.00
0150705690	PI & Zo Training Expenses		$1,000.00
0150705780	PI & Zo Bldg Utilities		$8,000.00
		5070 Subtotals	***$120,021.00***
0150801470	Fleet Maintenance Technician		$43,100.00
0150801750	Custodial Personnel Salary		$11,500.00
0150803020	County Advertising		$5,000.00
0150803090	Engineering Services		$5,000.00
0150803380	Computer Maintenance		$27,000.00
0150803520	Elevator Maintenance		$4,000.00
0150804110	Custodial Supplies		$5,000.00
0150805710	Buildings/Grounds Maintenance		$45,000.00
0150805780	Courthouse Building Utilities		$42,500.00
0150807210	Maintenance Supplies/Equipment		$5,000.00
		5080 Subtotals	***$193,100.00***
0150855780	Other County Buildings Utiliti		$10,000.00
		5085 Subtotals	***$10,000.00***
0150865710	Annex Building Maintenance		$4,000.00
0150865780	Annex Building Utilities		$34,000.00
		5086 Subtotals	***$38,000.00***
0151151850	Bldg/Elect Inspector Salary		$45,344.00
0151154450	Bldg/Elect Inspector Supplies		$2,000.00
0151154550	Bldg/Elect Inspector Fuel		$3,000.00
		5115 Subtotals	***$50,344.00***
0151351070	DEM Director Salary		$52,000.00
0151354200	DEM Office Supplies		$2,500.00
0151354810	DEM Uniform Allowance		$300.00
		5135 Subtotals	***$54,800.00***
0151363480	Communications Equipmt Expense		$5,000.00

Budget Detail of Spencer County, Kentucky

Detail Analysis of Appropriations

Fiscal Year Ending June 30, 2016 ***Printed on 5/27/2015***

Account	*Description*		*Appropriation*
		5136 Subtotals	***$5,000.00***
0151401370	EMS Personnel Salaries		$475,000.00
0151401670	EMS Clerk Salary		$8,500.00
015140202H	EMS Hazard Retirement Match		$175,000.00
0151403200	EMS Billing Contract		$27,500.00
0151403430	EMS Medical Director (1099)		$3,600.00
0151404430	EMS Parts & Repairs		$15,000.00
0151404450	EMS Office Supplies		$2,500.00
0151404550	EMS Fuel & Fluids		$30,000.00
0151404810	EMS Uniform Allowance		$5,000.00
0151405500	EMS Medical Supplies/Equipment		$50,000.00
0151405780	EMS Building Utilities		$29,000.00
0151405860	EMS Facility Maintenance		$3,000.00
0151406020	EMS Building Payments		$22,500.00
		5140 Subtotals	***$846,600.00***
0151453150	E911 Contract with AT&T		$6,000.00
0151453220	Dispatching Contract		$89,500.00
0151454460	Signs/Supplies		$1,500.00
		5145 Subtotals	***$97,000.00***
0151505130	Forest Fire Protection Fee		$900.00
		5150 Subtotals	***$900.00***
0151603480	Drug Intervention Funds		$5,500.00
		5160 Subtotals	***$5,500.00***
0151759030	Public Defender Contribution		$1,500.00
		5175 Subtotals	***$1,500.00***
0152051020	K-9 Officer Salary		$24,960.00
0152051790	K-9 Part-time Officer		$16,600.00
0152053150	Animal Sheltering Contract		$20,000.00
0152054020	Animal Control Equipment/Suppl		$2,200.00
0152054030	Farm Carcass Removal Contract		$24,700.00
0152055780	Animal Control Building Utilit		$3,200.00
0152055920	Animal Control Vehicle Mainten		$2,000.00
		5205 Subtotals	***$93,660.00***
0152171610	Recycling Personnel Salaries		$65,000.00
0152174680	Recycling Supplies		$25,000.00
0152175780	Recycling Building Utilities		$5,500.00
		5217 Subtotals	***$95,500.00***
0153055070	Senior Citizens Contribution		$30,000.00
0153055860	Senior Citizens Building Expen		$3,000.00

Budget Detail of Spencer County, Kentucky

Detail Analysis of Appropriations

Fiscal Year Ending June 30, 2016 ***Printed on 5/27/2015***

Account	*Description*		*Appropriation*
		5305 Subtotals	***$33,000.00***
0153105070	Public Advocacy Programs		$5,000.00
		5310 Subtotals	***$5,000.00***
0153303480	Community Events		$4,000.00
		5330 Subtotals	***$4,000.00***
0153354210	Spencer County Farm Expenses		$500.00
		5335 Subtotals	***$500.00***
0153404680	Solid Waste/Litter Programs		$28,000.00
		5340 Subtotals	***$28,000.00***
0154011070	Parks Director Salary		$29,600.00
0154011790	Parks Part-Time/Seasonal Help		$19,000.00
0154011850	Parks Assistant Dir Salary		$23,500.00
0154014060	Parks Maintenance Supplies		$3,600.00
0154014450	Parks Office Supplies		$500.00
0154014550	Parks Fuel		$9,000.00
0154014670	Parks/Recreation Equipment		$15,000.00
0154015780	Parks Utilities		$10,000.00
		5401 Subtotals	***$110,200.00***
0154205070	Tourism Support		$10,000.00
0154205660	Tourism Room Tax		$10,000.00
		5420 Subtotals	***$20,000.00***
0176006020	Floodwall Certification Paymen		$62,500.00
0176009030	Floodwall Tax		$3,600.00
		7600 Subtotals	***$66,100.00***
0180997410	Capital Projects - Other		$0.00
018099741F	Floodwall Certification Expens		$200,000.00
0180999990	ADF Project		$6,000.00
		8099 Subtotals	***$206,000.00***
0191001910	Ethics Commission - Per Diem		$500.00
0191003070	County Audits		$15,000.00
019100307C	Clerk Audits		$10,000.00
019100307S	Sheriff Audits		$18,000.00
0191003820	Employee Drug Testing		$1,000.00
0191003990	Miscellaneous		$250.00
0191005030	Bank Charges		$1,000.00
0191005210	General Insurance & Bonds		$80,000.00
0191005510	Memberships		$3,000.00
0191005670	Insurance Tax Reimbursements		$0.00
0191005690	Conferences & Registrations		$22,000.00

Budget Detail of Spencer County, Kentucky

Detail Analysis of Appropriations

Fiscal Year Ending June 30, 2016 ***Printed on 5/27/2015***

Account	*Description*		*Appropriation*
		9100 Subtotals	***$150,750.00***
0192001860	Employee Accumulated Leave		$17,352.00
0192009990	Reserves for Transfer		$6,359.44
		9200 Subtotals	***$23,711.44***
0194002010	Social Security Employer Match		$140,000.00
0194002020	Non-Hazard Retirement Match		$165,000.00
0194002030	Employee Benefits Card		$42,000.00
0194002040	Life Insurance - Employer Paid		$3,500.00
0194002050	Heath Insurance Employer Match		$200,000.00
0194002080	Unemployment Insurance		$5,635.00
0194002090	Workers Compensation Insurance		$60,000.00
0194002120	HB 810 Training Incentives		$30,000.00
		9400 Subtotals	***$646,135.00***
		Total GENERAL Fund	***$4,615,134.41***

Budget Detail of Spencer County, Kentucky

Detail Analysis of Appropriations

Fiscal Year Ending June 30, 2016 ***Printed on 5/27/2015***

Account	*Description*		*Appropriation*
0261031020	Road Foreman Salary		$52,500.00
		6103 Subtotals	***$52,500.00***
0261051430	Road Labor Salaries		$260,200.00
0261053110	State-Funded Proj - Flex Funds		$123,253.00
0261053120	State-Funded Proj - Bridges		$0.00
0261053640	Road Equipment Rentals		$0.00
0261054050	Asphalt - General County Roads		$175,000.00
0261054051	Asphalt - District 1		$0.00
0261054052	Asphalt - District 2		$0.00
0261054053	Asphalt - District 3		$0.00
0261054054	Asphalt - District 4		$0.00
0261054055	Asphalt - District 5		$0.00
0261054070	Concrete		$10,000.00
0261054090	Rock, Stone, and Gravel		$40,000.00
026105409F	Rock Fabric		$2,000.00
0261054310	Guardrails		$5,000.00
026105439C	Cold-Mix Emulsions		$5,000.00
026105439H	Hot-Mix Emulsions		$25,000.00
0261054410	New Equipment		$0.00
0261054450	Office Supplies		$3,000.00
0261054460	Snow Removal, Plows & Spreader		$18,000.00
0261054470	Road Materials & Supplies		$10,000.00
0261054550	Road Fuels & Fluids		$60,000.00
0261054570	Culverts		$8,000.00
0261054670	Mower Parts		$5,000.00
0261054690	Signs		$5,000.00
0261054750	Tools		$4,000.00
0261054790	Tires		$5,000.00
0261055480	Special Projects		$2,500.00
0261055740	Road Training Expenses		$5,000.00
0261055780	Road Building Utilities		$28,000.00
0261055920	Vehicle Maintenance		$30,000.00
0261057420	Capital Projects - Buildings		$10,000.00
		6105 Subtotals	***$838,953.00***
0291003070	County Audits		$5,500.00
0291005030	Bank Charges		$200.00
0291005210	General Insurance		$45,000.00
		9100 Subtotals	***$50,700.00***
0292001860	Employee Accumulated Leave		$58,300.00
0292009990	Reserves for Transfer		$10,326.00

Budget Detail of Spencer County, Kentucky

Detail Analysis of Appropriations

Fiscal Year Ending June 30, 2016 ***Printed on 5/27/2015***

Account	*Description*		*Appropriation*
		9200 Subtotals	***$68,626.00***
0294002010	Social Security Employer Match		$30,000.00
0294002020	Non-Hazard Retirement Match		$60,000.00
0294002030	Employee Benefits Card		$7,500.00
0294002050	Health Insurance Employer Matc		$46,000.00
0294002080	Unemployment Insurance		$5,635.00
0294002090	Workers Compensation Insurance		$60,000.00
		9400 Subtotals	***$209,135.00***
		Total ROAD Fund	***$1,219,914.00***

Budget Detail of Spencer County, Kentucky

Detail Analysis of Appropriations

Fiscal Year Ending June 30, 2016

Printed on 5/27/2015

Account	*Description*		*Appropriation*
0350801770	Superintendent of Bldgs/Proper		$27,000.00
		5080 Subtotals	***$27,000.00***
0351011010	Jailer Salary		$22,000.00
0351013140	Housing Contracts		$200,000.00
0351013990	Prisoner Transport Costs		$1,000.00
0351014550	Jailer Fuel		$3,000.00
0351014810	Uniforms Allowance		$500.00
0351015480	Jailer Programs		$2,000.00
0351015490	Inmate Medical Costs		$25,000.00
0351015920	Jailer Vehicle Maintenance		$2,000.00
0351017230	Jailer Vehicle Purchase		$3,000.00
		5101 Subtotals	***$258,500.00***
0351023140	Juvenile Housing Contracts		$2,000.00
		5102 Subtotals	***$2,000.00***
0391004990	Miscellaneous		$500.00
0391005030	Bank Charges		$200.00
0391005510	Association Dues		$100.00
		9100 Subtotals	***$800.00***
0392001860	Employee Accumulated Leave		$11,750.00
		9200 Subtotals	***$11,750.00***
0394002010	Social Security Employer Match		$4,000.00
0394002020	Non-Hazard Retirement Match		$10,000.00
0394002030	Employee Benefits Card		$750.00
0394002050	Heath Insurance Employer Match		$5,100.00
0394002120	HB 810 Training Incentive		$4,000.00
		9400 Subtotals	***$23,850.00***
		Total JAIL Fund	***$323,900.00***

Local Finance Form 1001

Budget Detail of Spencer County, Kentucky

Detail Analysis of Revenue

Fiscal Year Ending June 30, 2016

Printed on 5/27/2015

Source	Code	GENERAL	ROAD	JAIL				Totals
Real Property Taxes	4101	$840,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$840,000.00
Personal Property Taxes	4102	$32,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$32,000.00
Motor Vehicle Taxes	4103	$105,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$105,000.00
Delinquent Property Taxes	4104	$10,500.00	$0.00	$0.00	$0.00	$0.00	$0.00	$10,500.00
Bank Franchise Fee	4130	$21,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$21,000.00
Occupational License Fee	4134	$460,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$460,000.00
Deed Transfers Fee	4135	$75,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$75,000.00
Insurance Premiums Tax	4137	$640,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$640,000.00
Transient Room Tax	4138	$10,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$10,000.00
911 Telephone Surcharge	4140	$82,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$82,000.00
Lieu of Taxes	4210	$20,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$20,000.00
Business Net Profits	4401	$100,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$100,000.00
Alcohol Licenses	4402	$3,500.00	$0.00	$0.00	$0.00	$0.00	$0.00	$3,500.00
Planning & Zoning	4407	$40,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$40,000.00
Impact Fees	4411	$500.00	$0.00	$0.00	$0.00	$0.00	$0.00	$500.00
Inspection Fees	4416	$45,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$45,000.00
Cable TV Franchise	4417	$15,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$15,000.00
Solid Waste Franchise	4418	$91,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$91,000.00
Dog Licenses/Fees	4420	$5,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$5,000.00
MoTax - Other Counties	4505	$13,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$13,000.00
State Grants	4510	$20,000.00	$123,253.00	$0.00	$0.00	$0.00	$0.00	$143,253.00
Truck Licenses	4516	$0.00	$205,714.00	$0.00	$0.00	$0.00	$0.00	$205,714.00
Drivers Licenses	4517	$0.00	$1,761.00	$0.00	$0.00	$0.00	$0.00	$1,761.00
County Road Aid	4518	$0.00	$802,216.00	$0.00	$0.00	$0.00	$0.00	$802,216.00
Election Expenses	4520	$6,500.00	$0.00	$0.00	$0.00	$0.00	$0.00	$6,500.00
Board of Assessments	4521	$200.00	$0.00	$0.00	$0.00	$0.00	$0.00	$200.00
Legal Process	4522	$90.00	$0.00	$0.00	$0.00	$0.00	$0.00	$90.00
AOC Space Rental	4532	$80,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$80,000.00

Budget Detail of Spencer County, Kentucky

Detail Analysis of Revenue

Fiscal Year Ending June 30, 2016 ***Printed on 5/27/2015***

Source	*Code*	*GENERAL*	*ROAD*	*JAIL*				*Totals*
Jail Bed Allotment	4533	$0.00	$0.00	$47,270.00	$0.00	$0.00	$0.00	$47,270.00
Jail Medical	4534	$0.00	$0.00	$3,975.00	$0.00	$0.00	$0.00	$3,975.00
Court Costs	4535	$0.00	$0.00	$12,150.00	$0.00	$0.00	$0.00	$12,150.00
DUI Fees	4538	$0.00	$0.00	$3,700.00	$0.00	$0.00	$0.00	$3,700.00
DEM Reimbursements	4541	$15,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$15,000.00
Floodwall Commission Payment	4543	$25,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$25,000.00
City of Tville Floodwall Payme	4544	$12,500.00	$0.00	$0.00	$0.00	$0.00	$0.00	$12,500.00
Fee Pooling - Clerk	4548	$515,728.00	$0.00	$0.00	$0.00	$0.00	$0.00	$515,728.00
Fee Pooling - Sheriff	4549	$526,961.41	$0.00	$0.00	$0.00	$0.00	$0.00	$526,961.41
Litter Abatement Programs	4558	$28,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$28,000.00
Court Fees	4561	$0.00	$0.00	$22,500.00	$0.00	$0.00	$0.00	$22,500.00
Local Corrections Assistance	4569	$0.00	$0.00	$20,000.00	$0.00	$0.00	$0.00	$20,000.00
Ambulance	4608	$450,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$450,000.00
EMS - CPR Training Fees	4611	$500.00	$0.00	$0.00	$0.00	$0.00	$0.00	$500.00
Dead Animal Removal Grant	4680	$10,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$10,000.00
Sale of Road Materials	4706	$0.00	$500.00	$0.00	$0.00	$0.00	$0.00	$500.00
Farm Income	4707	$1,600.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,600.00
Parks/Recreation Sales	4710	$12,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$12,000.00
Rentals	4711	$27,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$27,000.00
Recycling	4713	$21,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$21,000.00
Reimbursements	4727	$1,000.00	$500.00	$0.00	$0.00	$0.00	$0.00	$1,500.00
Donations	4728	$200.00	$0.00	$0.00	$0.00	$0.00	$0.00	$200.00
Miscellaneous	4731	$500.00	$500.00	$200.00	$0.00	$0.00	$0.00	$1,200.00
Drug Intervention Task Force	4761	$5,500.00	$0.00	$0.00	$0.00	$0.00	$0.00	$5,500.00
Interest	4801	$1,400.00	$470.00	$60.00	$0.00	$0.00	$0.00	$1,930.00

Budget Detail of Spencer County, Kentucky

Detail Analysis of Revenue

Fiscal Year Ending June 30, 2016

Printed on 5/27/2015

Source	*Code*	*GENERAL*	*ROAD*	*JAIL*				*Totals*
Total Revenues		$4,369,179.41	$1,134,914.00	$109,855.00	$0.00	$0.00	$0.00	$5,613,948.41
Prior Year Carryover	4901	$410,000.00	$75,000.00	$60,000.00	$0.00	$0.00	$0.00	$545,000.00
Transfers Out	4909	($164,045.00)	$0.00	$0.00	$0.00	$0.00	$0.00	($164,045.00)
Transfers In	4910	$0.00	$10,000.00	$154,045.00	$0.00	$0.00	$0.00	$164,045.00
KACo Lease	4911	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total Available		$4,615,134.41	$1,219,914.00	$323,900.00	$0.00	$0.00	$0.00	$6,158,948.41

Total of all Funds: $6,158,948.41

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 and utility expenses. No other expenses shall be pre-approved pursuant to the subsection without the written consent of the State Local Finance Officer....." The fiscal court of Spencer County in accordance with state law hereby orders recurring expenses for monthly and biweekly payrolls with benefits (including state/fed/FICA taxes, health/life/supplemental insurance premiums) and county buildings utility expenses be paid when due.

The fiscal court of Spencer County further orders upon the written consent of the State Local Finance Officer the following expenses be paid when due:

Account Number	Description
0150703320	John D. Dale, Jr., contract for legal services, $650/mth paid biweekly
0151403430	contract for ALS physician, $300/mth paid monthly
0150054450	Stephen Goodlett, rent for county attorney building, $650/mth paid monthly
various	office postage, payable as needed
0191005690	conferences/training class registrations, payable as needed
0151407420	Spencer County Extension Svcs, for building purchase, $1875/mth paid monthly

It is herby 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 Spencer County according to the provisions of KRS 68.275(3).

Motion made by _____, second by _____

Vote _____

_____

Signed _____ County Judge Executive _____ Date

Approved _____ State Local Finance Officer _____ Date

STATE LOCAL FINANCE OFFICER REQUIREMENT

2012 YEAR TAX RATES FOR ALL COUNTYWIDE TAXING DISTRICTS EXCLUDING SCHOOL DISTRICTS

The annual tax rates listed below were approved/accepted by the Fiscal Court of Spencer County for the previous calendar year.

These tax rates will be used for the calculation of the compensating and 4% tax rates for the next year.

County Rates

Real Property	8.8	Motor Vehicle	8.8
Personal Property	8.8	Watercraft	8.8
Bank Deposit Rate	0.025%		

Special Districts	Ambulance	Library	Soil Cons.	Ext. Service	Health
Real Property		4.6	0.0087	3.43	4.0
Personal Property		11.23		17.82	4.0
Motor Vehicles		11.23			
Watercraft		11.23			
Other (Identify)					
Real Property					
Personal Property					
Motor Vehicles					
Watercraft					

The tax rates indicated above are from the Fiscal Court minutes of September 3 , 2014 found on page 24 of the Fiscal Court Order Book number 20.

Signature, County Judge Executive

5-27-2015
Date

Note: This form is for countywide districts only and is not all inclusive. Do not include school districts.

LF 1001.001

Rev. 01/00

Budget Document Page 19 of 19 Pages

Submitted

Date 5-27-2015

(Signed) _____

County Judge/Executive

Approved as to Form and Classification

Date June 1, 2015

(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 Spencer County Fiscal Court on the _____ day of _____, 2014.

(Signed)_____

County Judge/Executive

Attest: _____

Fiscal Court Clerk

All submissions to: The Department for Local Government, The State Local Finance Officer, 1024 Capital Center Drive, Suite 340, Frankfort, Kentucky 40601. Initial submission is one (1) original and two (2) copies. Return final budget as adopted by the fiscal court within fifteen (15) days of adoption.

Long Term Liabilities

Spencer County Treasurer

Issue Date	Principal Ac	Interest Acct	IssueDescription	Issue	Current Interest Rate	Total Principal Amt	Total Interest Amt	Total Issue	Principal Balance Remaining	Interest Balance Remaining	Reserve Earnings	Total Outstandi
	- -	- -										
Next Paymnt DueDat		Final Paymnt DueD										
	- -	- -										
Next Paymnt DueDat		Final Paymnt DueD										
	- -	- -										
Next Paymnt DueDat		Final Paymnt DueD										
	- -	- -										
Next Paymnt DueDat		Final Paymnt DueD										
	- -	- -										
Next Paymnt DueDat		Final Paymnt DueD										
1/10/201 3	01 - 5140 - 6E+ 03	01 - -	EMS BUILDING	10	0.000	$250,000.00	$0.00	$250,000.00	$174,375.00	$0.00		$174,375.00
Next Paymnt DueDat	4/10/2015	Final Paymnt DueD	1/10/2023									
8/27/201 4	01 - 7600 - 6E+ 03	01 - 7600 - 6	FLOODWALL CERTIFICATION	5	3.430	$200,000.00	$17,560.35	$217,560.35	$176,666.69	$14,995.78		$191,662.47
Next Paymnt DueDat	4/20/2015	Final Paymnt DueD	8/20/2019									
				Totals		$450,000.00	$17,560.35	$467,560.35	$351,041.69	$14,995.78		$366,037.47

ANNUAL STANDING ORDER TO PRE-APPROVE CERTAIN RECURRING EXPENSES

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Motion made by Esq. Goodlett, second by Esq. Rogers

Vote "aye"s - Esq. Bayers, Rogers, Judd, Williams, Goodlett, Judge Riley no "nays"

Signed _____ County Judge Executive 6-1-15 Date

Approved _____ State Local Finance Officer _____ Date