

Spencer County, Kentucky
Ordinance # 7
Fiscal Year 2019 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 2019/2020 on the 20th day of May, 2019; and

Whereas, the State Local Finance Officer approved the proposed budget as to form and classification on the _____ day of _____, 2019;

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 2019/2020 and the amounts stated are appropriated for the purposes indicated.

BUDGET SUMMARY

01 GENERAL FUND:

50 <u> </u> General Government	\$ 2,298,917.78
51 <u> </u> Protection to Persons & Property	\$ 1,144,698.00
52 <u> </u> General Health & Sanitation	\$ 175,200.00
53 <u> </u> Social Services	\$ 59,500.00
54 <u> </u> Recreation & Culture	\$ 153,400.00
76 <u> </u> Other County Liabilities	\$ 10,500.00
77 <u> </u> Lease(s)	\$ 83,000.00
80 <u> </u> Capital Projects	\$ 360,100.00
91 <u> </u> General Services	\$ 165,850.00
92 <u> </u> Contingent Appropriations	\$ 206,226.22
94 <u> </u> Fringe Benefits (Employer's Share)	\$ 498,700.00
95 <u> </u> Distributions to Other Gov't Agencies	\$ 500.00
General Fund Total:	\$ 5,156,592.00

02 ROAD FUND:

61 <u> </u> Roads	\$ 1,779,778.00
91 <u> </u> General Services	\$ 55,500.00
92 <u> </u> Contingent Appropriations	\$ 11,227.00
94 <u> </u> Fringe Benefits (Employer's Share)	\$ 251,000.00
Road Fund Total:	\$ 2,097,505.00

03 JAIL FUND

51 <u> </u> Protection to Persons & Property	\$ 524,575.00
91 <u> </u> General Services	\$ 1,450.00

Budget Summary of Spencer County, Kentucky

Summary Analysis of Appropriations

Fiscal Year Ending June 30, 2020

Printed on 5/21/2019

Category	Purpose	Appropriation
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FUND 1 GENERAL

50	General Government	\$2,298,917.78
51	Protection to Persons & Property	\$1,144,698.00
52	General Health & Sanitation	\$175,200.00
53	Social Services	\$59,500.00
54	Recreation & Culture	\$153,400.00
76	Other County Liabilities	\$10,500.00
77	Lease(s)	\$83,000.00
80	Capitol Projects	\$360,100.00
91	General Services	\$165,850.00
92	Contingent Appropriations	\$206,226.22
94	Fringe Benefits (Employer's Share)	\$498,700.00
95	Distributions to Other Governmental Agencies	\$500.00
GENERAL Total		\$5,156,592.00
Percent of Total Budget		66.06%

FUND 2 ROAD

61	Roads	\$1,779,778.00
91	General Services	\$55,500.00
92	Contingent Appropriations	\$11,227.00
94	Fringe Benefits (Employer's Share)	\$251,000.00
ROAD Total		\$2,097,505.00
Percent of Total Budget		26.87%

FUND 3 JAIL

51	Protection to Persons & Property	\$524,575.00
91	General Services	\$1,450.00
92	Contingent Appropriations	\$0.00
94	Fringe Benefits (Employer's Share)	\$25,900.00
JAIL Total		\$551,925.00
Percent of Total Budget		7.07%

Budget Summary of Spencer County, Kentucky

Summary Analysis of Appropriations

Fiscal Year Ending June 30, 2020

Printed on 5/21/2019

<i>Category</i>	<i>Purpose</i>	<i>Appropriation</i>
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Total Budgeted Appropriations

TOTAL GENERAL FUND		\$5,156,592.00
TOTAL ROAD FUND		\$2,097,505.00
TOTAL JAIL FUND		\$551,925.00
GRAND TOTAL ALL FUNDS		\$7,806,022.00

Budget Detail of Spencer County, Kentucky

Detail Analysis of Revenue

Fiscal Year Ending June 30, 2020

Printed on 5/21/2019

Source	Code	GENERAL	ROAD	JAIL	Totals
Real Property Tax	4101	\$915,000.00	\$0.00	\$0.00	\$915,000.00
Personal Property Tax	4102	\$28,000.00	\$0.00	\$0.00	\$28,000.00
Motor Vehicle Tax	4103	\$120,000.00	\$0.00	\$0.00	\$120,000.00
Delinquent Property Tax	4104	\$8,000.00	\$0.00	\$0.00	\$8,000.00
Bank Franchise Fee	4130	\$25,000.00	\$0.00	\$0.00	\$25,000.00
Occupational Tax	4134	\$550,000.00	\$0.00	\$0.00	\$550,000.00
Deed Transfer Fees	4135	\$100,000.00	\$0.00	\$0.00	\$100,000.00
Insurance Premiums Tax	4137	\$800,000.00	\$0.00	\$0.00	\$800,000.00
Transient Room Tax	4138	\$12,000.00	\$0.00	\$0.00	\$12,000.00
E911 Telephone Surcharge	4140	\$71,000.00	\$0.00	\$0.00	\$71,000.00
Payment in Lieu of Taxes (PILT)	4210	\$30,000.00	\$0.00	\$0.00	\$30,000.00
Business License Fees	4401	\$120,000.00	\$0.00	\$0.00	\$120,000.00
Alcoholic Beverage License Fee	4402	\$5,700.00	\$0.00	\$0.00	\$5,700.00
Planning & Zoning	4407	\$70,000.00	\$0.00	\$0.00	\$70,000.00
Impact Fees	4411	\$500.00	\$0.00	\$0.00	\$500.00
Cable TV Franchise Fee	4417	\$15,000.00	\$0.00	\$0.00	\$15,000.00
Solid Waste Franchise Fee	4418	\$105,000.00	\$0.00	\$0.00	\$105,000.00
Animal Control Fees	4420	\$3,000.00	\$0.00	\$0.00	\$3,000.00
MOTAX-Other Counties	4505	\$15,000.00	\$0.00	\$0.00	\$15,000.00
State Grants	4510	\$360,000.00	\$649,901.00	\$0.00	\$1,009,901.00
Truck Licenses	4516	\$0.00	\$223,513.00	\$0.00	\$223,513.00
Drivers Licenses	4517	\$0.00	\$1,800.00	\$0.00	\$1,800.00
County Road Aid	4518	\$0.00	\$828,891.00	\$0.00	\$828,891.00
Election Expense Allotment	4520	\$5,400.00	\$0.00	\$0.00	\$5,400.00
Board of Assessors	4521	\$200.00	\$0.00	\$0.00	\$200.00
Legal Process	4522	\$100.00	\$0.00	\$0.00	\$100.00
AOC Space Rental	4532	\$84,500.00	\$0.00	\$0.00	\$84,500.00
Jail Allotment	4533	\$0.00	\$0.00	\$43,000.00	\$43,000.00

Budget Detail of Spencer County, Kentucky

Detail Analysis of Revenue

Fiscal Year Ending June 30, 2020

Printed on 5/21/2019

Source	Code	GENERAL	ROAD	JAIL	Totals
Jail Medical Allotment	4534	\$0.00	\$0.00	\$3,900.00	\$0.00
Court Costs	4535	\$0.00	\$0.00	\$13,000.00	\$0.00
DUI Fees	4538	\$0.00	\$0.00	\$3,000.00	\$0.00
DEM Reimbursements	4541	\$12,000.00	\$0.00	\$0.00	\$0.00
City's Floodwall Certif Payment	4544	\$12,500.00	\$0.00	\$0.00	\$0.00
Fee Pooling-Clerk	4548	\$558,989.00	\$0.00	\$0.00	\$0.00
Fee Pooling-Sheriff	4549	\$559,103.00	\$0.00	\$0.00	\$0.00
Litter Abatement Funds	4558	\$28,000.00	\$0.00	\$0.00	\$0.00
Court Fees	4561	\$0.00	\$0.00	\$24,000.00	\$0.00
Local Corrections Assistance	4569	\$0.00	\$0.00	\$25,000.00	\$0.00
Ambulance	4608	\$420,000.00	\$0.00	\$0.00	\$0.00
EMS-cpr classes fees	4611	\$1,500.00	\$0.00	\$0.00	\$0.00
Dead Animal Removal Funds	4680	\$13,000.00	\$0.00	\$0.00	\$0.00
Sale of Road Material	4706	\$0.00	\$500.00	\$0.00	\$0.00
Farm Income	4707	\$1,600.00	\$0.00	\$0.00	\$0.00
Parks/Rec Sales	4710	\$20,000.00	\$0.00	\$0.00	\$0.00
Rentals	4711	\$3,600.00	\$0.00	\$0.00	\$0.00
Recycling	4713	\$20,000.00	\$0.00	\$0.00	\$0.00
Reimbursements	4727	\$1,000.00	\$0.00	\$0.00	\$0.00
Miscellaneous	4731	\$500.00	\$400.00	\$0.00	\$0.00
Dog Donations	4798	\$100.00	\$0.00	\$0.00	\$0.00
War Memorial	4799	\$100.00	\$0.00	\$0.00	\$0.00
Bank Interest	4801	\$1,200.00	\$500.00	\$25.00	\$0.00
					\$3,900.00
					\$13,000.00
					\$3,000.00
					\$12,000.00
					\$12,500.00
					\$558,989.00
					\$559,103.00
					\$28,000.00
					\$24,000.00
					\$25,000.00
					\$420,000.00
					\$1,500.00
					\$13,000.00
					\$500.00
					\$1,600.00
					\$20,000.00
					\$3,600.00
					\$20,000.00
					\$1,000.00
					\$900.00
					\$100.00
					\$100.00
					\$1,725.00

Budget Detail of Spencer County, Kentucky

Detail Analysis of Revenue

Fiscal Year Ending June 30, 2020

Printed on 5/21/2019

Source	Code	GENERAL	ROAD	JAIL	Totals	
Total Revenues		\$5,096,592.00	\$1,705,505.00	\$111,925.00	\$0.00	\$6,914,022.00
Prior Year Surplus	4901	\$490,000.00	\$392,000.00	\$10,000.00	\$0.00	\$892,000.00
Prior Year Adjustments	4903	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Transfers Out	4909	(\$430,000.00)	\$0.00	\$0.00	\$0.00	(\$430,000.00)
Transfers In	4910	\$0.00	\$0.00	\$430,000.00	\$0.00	\$430,000.00
Borrowed Monies	4911	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Available		\$5,156,592.00	\$2,097,505.00	\$551,925.00	\$0.00	\$7,806,022.00

Total of all Funds:

\$7,806,022.00

Budget Detail of Spencer County, Kentucky

Detail Analysis of Appropriations

Fiscal Year Ending June 30, 2020

Printed on 5/21/2019

<i>Account</i>	<i>Description</i>	<i>Appropriation</i>
0150011010	County Judge/Exec Salary	\$88,600.00
0150011030	Deputy Co Judge/Exec Salary	\$50,000.00
0150011060	County Judge/Exec Office Staff	\$26,000.00
0150012990	Co Judge/Exec Benefits	\$36,000.00
0150014450	Co Judge/Exec Office Supplies	\$6,000.00
<i>5001 Subtotals</i>		<i>\$206,600.00</i>
0150051010	County Attorney Salary	\$25,000.00
0150051050	Asst County Attorney Salary	\$7,812.00
0150051650	Co Attorney Secretary Salary	\$10,000.00
0150054450	Co Attorney Rent	\$7,800.00
0150055780	Co Attorney Utilities	\$4,000.00
<i>5005 Subtotals</i>		<i>\$54,612.00</i>
0150101010	County Clerk Salary	\$88,600.00
0150101030	Co Clerk Deputies Salaries	\$201,769.78
015010103B	Co Clerk Deputies Benefits	\$100,000.00
0150102100	Co Clerk Expense Allowance	\$3,600.00
0150102990	County Clerk Benefits	\$36,000.00
0150103180	County Clerk Software Program	\$0.00
0150104130	County Clerk Computer Upgrades	\$4,750.00
0150104450	County Clerk Office Expenses	\$25,000.00
0150104810	County Clerk Uniforms Allowance	\$1,600.00
0150105630	County Clerk Postage	\$7,000.00
0150105690	County Clerk Conferences/Membership	\$1,500.00
0150105730	County Clerk Telephone	\$1,500.00
0150105760	County Clerk Training/Mileage	\$4,700.00
0150105850	Clerk HB537 Revenue Supplement	\$51,450.00
<i>5010 Subtotals</i>		<i>\$527,469.78</i>
0150151010	Sheriff Salary	\$83,000.00
0150151030	Sheriff Deputies Salaries	\$250,000.00
0150151230	Court Security Salaries	\$75,000.00
0150151650	Sheriff Secretary Salary	\$40,000.00
015015299A	Sheriff Staff Benefits	\$195,000.00
015015299B	Sheriff Benefits/Haz.Retirement	\$48,000.00
0150153020	Sheriff Advertising	\$1,000.00
0150153190	Sheriff Tax Software/Upgrades	\$9,400.00
0150153480	LeadsOnline/CLEAR Programs	\$3,400.00
015015401A	Sheriff Ammunition/Targets	\$1,500.00
015015401W	Sheriff Weapons	\$1,000.00
0150154350	Sheriff Radar/Video Equipment	\$1,500.00
0150154450	Sheriff Office Supplies	\$8,000.00

Budget Detail of Spencer County, Kentucky

Detail Analysis of Appropriations

Fiscal Year Ending June 30, 2020

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<i>Account</i>	<i>Description</i>	<i>Appropriation</i>
0150154460	Sheriff Investigation Supplies	\$1,000.00
0150154550	Sheriff Fuel/Fluids	\$40,000.00
0150154810	Sheriff Uniforms Allowance	\$4,000.00
0150155630	Sheriff Postage	\$5,000.00
015015573W	Sheriff Wireless Communications	\$4,700.00
0150155780	Sheriff Building Utilities	\$15,000.00
0150155860	Sheriff Building Maintenance	\$1,000.00
0150155900	Sheriff Telephone Equipment	\$0.00
0150155920	Sheriff Vehicle Maintenance	\$20,000.00
0150157030	Sheriff Computer/Comm. Equip.	\$1,000.00
0150157170	Sheriff Personnel Equipment	\$10,000.00
0150157230	Sheriff New Vehicles	\$0.00
0150157250	Sheriff Office Equipment Upgrades	\$1,000.00
0150157510	Sheriff Vehicle Emergency Equipment	\$1,000.00
<i>5015 Subtotals</i>		<i>\$820,500.00</i>
0150201010	Coroner Salary	\$7,000.00
0150201030	Deputy Coroner Salary	\$3,500.00
0150204450	Coroner Supplies	\$5,000.00
<i>5020 Subtotals</i>		<i>\$15,500.00</i>
0150251010	Magistrates Salaries	\$39,000.00
0150251670	Fiscal Court Clerk	\$2,400.00
0150252100	Magistrates Committee Allowance	\$18,000.00
0150253320	Outside Legal Council Fees	\$1,000.00
0150253680	County Clerk Fee to Prepare Taxbills	\$5,000.00
<i>5025 Subtotals</i>		<i>\$65,400.00</i>
0150303670	PVA Office Contributions	\$50,500.00
0150305780	PVA Office Utilities	\$2,000.00
<i>5030 Subtotals</i>		<i>\$52,500.00</i>
0150351990	Tax Board of Supervisors	\$300.00
<i>5035 Subtotals</i>		<i>\$300.00</i>
0150401020	Treasurer Salary	\$43,312.00
0150404450	Treasurer Office Supplies	\$2,000.00
<i>5040 Subtotals</i>		<i>\$45,312.00</i>
0150471420	Occupational Tax Admin Salary	\$22,000.00
0150471670	Occup Tax Enforcement Officer	\$0.00
0150474130	Occup Tax Technology Updates	\$3,600.00
0150474450	Occup Tax Office Supplies	\$2,000.00
0150475670	Occup Tax Refunds	\$1,000.00
0150475690	Occup Tax Training/Conferences	\$700.00

Budget Detail of Spencer County, Kentucky

Detail Analysis of Appropriations

Fiscal Year Ending June 30, 2020

Printed on 5/21/2019

<i>Account</i>	<i>Description</i>	<i>Appropriation</i>
0150475710	Occup Tax Bldg Expenses	\$0.00
0150475780	Occup Tax Office Utilities	\$2,500.00
0150475920	Occup Tax Enforcement Vehicle Expense	\$0.00
	<i>5047 Subtotals</i>	<i>\$31,800.00</i>
0150501070	A.B.C. Administrator Salary	\$3,000.00
0150504450	A.B.C. Admin Office Supplies	\$600.00
	<i>5050 Subtotals</i>	<i>\$3,600.00</i>
0150601010	Circuit Clerk Law Library	\$600.00
	<i>5060 Subtotals</i>	<i>\$600.00</i>
0150651920	Election Officers Pay	\$20,000.00
0150651930	Election Commissioners Pay	\$4,500.00
0150653470	Polling Places Expense	\$2,500.00
0150657370	Election/Voting Expenses	\$45,000.00
	<i>5065 Subtotals</i>	<i>\$72,000.00</i>
0150701030	PI & Zo Administrator Salary	\$42,512.00
0150701060	PI & Zo Office Staff	\$0.00
0150701670	PI & Zo Enforcement	\$25,000.00
0150701910	PI & Zo/Bd of Adjustmts Pay	\$12,000.00
0150703020	PI & Zo Advertisements	\$2,000.00
0150703320	PI & Zo Legal Services	\$7,800.00
0150704450	PI & Zo Office Supplies	\$4,000.00
0150705670	PI & Zo Refunds	\$100.00
0150705690	PI & Zo Training Expenses	\$1,000.00
0150705780	PI & Zo Bldg Utilities	\$9,000.00
	<i>5070 Subtotals</i>	<i>\$103,412.00</i>
0150801470	Mechanic/Fleet Mainten Salary	\$48,312.00
0150801750	Custodial Personnel Salary	\$12,000.00
0150801850	Superintendent of Buildings	\$40,000.00
0150803020	County Advertisements	\$6,000.00
0150803090	Engineering Services	\$15,000.00
0150803380	Computer Maintenance/Contract	\$34,000.00
0150803520	Elevator Maintenance	\$3,000.00
0150804110	Custodial Supplies	\$3,000.00
0150805710	Bldgs/Grounds Maintenance	\$40,000.00
0150805780	Courthouse Utilities	\$48,000.00
0150807210	Maintenance Supplies/Equipment	\$18,000.00
	<i>5080 Subtotals</i>	<i>\$267,312.00</i>
0150855780	Other Co Bldgs Utilities/Mainten	\$10,000.00
	<i>5085 Subtotals</i>	<i>\$10,000.00</i>

Budget Detail of Spencer County, Kentucky

Detail Analysis of Appropriations

Fiscal Year Ending June 30, 2020

Printed on 5/21/2019

<i>Account</i>	<i>Description</i>	<i>Appropriation</i>
0150865710	Annex Bldg Repairs/Maintenance	\$6,000.00
0150865780	Annex Utilities	\$16,000.00
	<i>5086 Subtotals</i>	<i>\$22,000.00</i>
0151351070	DEM Director Salary	\$64,312.00
0151354200	DEM Supplies	\$2,000.00
	<i>5135 Subtotals</i>	<i>\$66,312.00</i>
0151363480	Communications Equipmt/Radiotower	\$4,000.00
	<i>5136 Subtotals</i>	<i>\$4,000.00</i>
0151401370	EMS Personnel Salaries	\$500,000.00
0151401670	EMS Billing Clerk Salary	\$9,412.00
015140202H	EMS Hazardous Retirement Match	\$225,000.00
0151403200	EMS Billing Contract	\$30,000.00
0151403430	EMS Medical Director Fee	\$3,600.00
0151404430	EMS Parts & Repairs	\$18,000.00
0151404450	EMS Office Supplies	\$2,500.00
0151404460	EMS Grant - heart monitors	\$36,000.00
0151404550	EMS Fuel & Fluids	\$25,000.00
0151404810	EMS Uniforms Allowance	\$6,000.00
0151405500	EMS Medical Supplies/Equipment	\$55,000.00
0151405780	EMS Bldg Utilities	\$25,000.00
0151405860	EMS Facility Maintenance	\$10,000.00
0151406020	EMS Building Payments	\$22,500.00
0151407390	EMS Vehicle Remount/Purchase	\$0.00
	<i>5140 Subtotals</i>	<i>\$968,012.00</i>
0151453150	E911 Contract w/ AT&T	\$3,900.00
0151453220	Dispatching Contract	\$99,000.00
0151454460	E911 Signs/Supplies	\$500.00
	<i>5145 Subtotals</i>	<i>\$103,400.00</i>
0151505130	Forest Fire Protection Fee	\$841.00
	<i>5150 Subtotals</i>	<i>\$841.00</i>
0151603480	Drug Intervention Funds	\$0.00
	<i>5160 Subtotals</i>	<i>\$0.00</i>
0151759030	Public Defender Contribution	\$2,133.00
	<i>5175 Subtotals</i>	<i>\$2,133.00</i>
0152051020	Animal Control Officer Salary	\$37,000.00
0152051790	Animal Control Staff	\$21,500.00
0152053150	Animal Sheltering	\$3,000.00
0152054020	Animal Control Equipment/Supplies	\$5,000.00
0152054030	Farm Carcass Removal Service	\$24,700.00

Budget Detail of Spencer County, Kentucky

Detail Analysis of Appropriations

Fiscal Year Ending June 30, 2020

Printed on 5/21/2019

<i>Account</i>	<i>Description</i>	<i>Appropriation</i>
0152055480	Animal Control Donation Bldg Funds	\$0.00
0152055490	Animal Control Medicals	\$10,000.00
0152055710	Animal Control Building Expenses	\$2,500.00
0152055780	Animal Control Building Utilities	\$7,500.00
0152055920	Animal Control Vehicle Mainten	\$7,500.00
	<i>5205 Subtotals</i>	<i>\$118,700.00</i>
0152171610	Recycling Personnel Salary	\$35,000.00
0152174270	Recycling Center Supplies	\$5,000.00
0152174680	Recycling Disposal Expenses	\$2,500.00
0152175480	Recycling E-Scrap Expenses	\$2,500.00
0152175780	Recycling Bldg Utilities	\$6,000.00
0152175860	Recycling Bldg/Equipment Expense	\$5,500.00
0152177410	Recycling Grant Expenses	\$0.00
	<i>5217 Subtotals</i>	<i>\$56,500.00</i>
0153055070	Senior Citizens Contribution	\$24,000.00
0153055860	Senior Citizens Bldg Expenses	\$1,000.00
	<i>5305 Subtotals</i>	<i>\$25,000.00</i>
0153105070	Public Advocacy Programs	\$5,000.00
	<i>5310 Subtotals</i>	<i>\$5,000.00</i>
0153303480	Community Events	\$1,500.00
	<i>5330 Subtotals</i>	<i>\$1,500.00</i>
0153354210	County Farm Expenses	\$0.00
	<i>5335 Subtotals</i>	<i>\$0.00</i>
0153404680	Solid Waste/Litter Programs	\$28,000.00
015340468T	Tires Grant Expenses	\$0.00
	<i>5340 Subtotals</i>	<i>\$28,000.00</i>
0154011070	Park Director Salary	\$34,400.00
0154011790	Parks Staff/Seasonal Help	\$30,000.00
0154011850	Parks Assistant Director Salary	\$26,500.00
0154014060	Parks Grounds/Maintenance Supplies	\$3,500.00
0154014450	Parks Office Supplies	\$500.00
0154014550	Parks Fuel	\$7,500.00
0154014670	Parks/Rec Equipment/Supplies	\$6,000.00
0154015480	Parks Basketball League Expenses	\$16,000.00
0154015780	Parks Utilities	\$12,000.00
0154015920	Parks Vehicle/Equipment Maintenance	\$5,000.00
0154017410	Parks Lighting Project	\$0.00
	<i>5401 Subtotals</i>	<i>\$141,400.00</i>
0154205660	Tourism/Room Tax Funds	\$12,000.00

Budget Detail of Spencer County, Kentucky

Detail Analysis of Appropriations

Fiscal Year Ending June 30, 2020

Printed on 5/21/2019

<i>Account</i>	<i>Description</i>	<i>Appropriation</i>
<i>5420 Subtotals</i>		<i>\$12,000.00</i>
0176006020	Floodwall Certification Loan Pymts	\$6,700.00
0176009030	Floodwall Taxes	\$3,800.00
<i>7600 Subtotals</i>		<i>\$10,500.00</i>
0177006990	KACo Payments - Ambulance 1	\$30,600.00
017700699A	KACo Payments - Ambulance 2	\$30,500.00
017700699L	KACO Payments - Land	\$21,900.00
<i>7700 Subtotals</i>		<i>\$83,000.00</i>
018099585W	War Memorial Expenses	\$100.00
0180997160	Spears Drive Drainage Project	\$350,000.00
018099741F	Floodwall Certification Project Expenses	\$5,000.00
0180999990	ADF Project	\$5,000.00
<i>8099 Subtotals</i>		<i>\$360,100.00</i>
0191001910	Ethics Commission Per Diem Pay	\$750.00
0191003070	County Audit	\$11,000.00
019100307C	Clerk Audit	\$9,000.00
019100307S	Sheriff Audit	\$15,000.00
0191003820	Employee Drug/Employment Testings	\$1,000.00
0191003990	Miscellaneous	\$100.00
0191005030	Bank Charges	\$1,000.00
0191005210	Insurance & Bonds	\$110,000.00
0191005510	Memberships	\$6,000.00
0191005670	Insurance Premium Tax Reimbursements	\$0.00
0191005690	Conferences & Registrations	\$12,000.00
<i>9100 Subtotals</i>		<i>\$165,850.00</i>
0192001860	Employee Accumulated Leave	\$5,226.22
0192009990	Reserves for Transfer	\$201,000.00
<i>9200 Subtotals</i>		<i>\$206,226.22</i>
0194002010	Social Security Match	\$93,500.00
0194002020	Non-Hazard Retirement Match	\$150,000.00
0194002030	Employee Benefits Cards	\$34,000.00
0194002040	Life Insurance - Employer-Paid	\$2,200.00
0194002050	Health Insurance Match	\$110,000.00
0194002080	Unemployment Insurance - Employer-Paid	\$6,000.00
0194002090	Work Comp Insurance - Employer-Paid	\$75,000.00
0194002120	HB810 Training Incentiv	\$28,000.00
<i>9400 Subtotals</i>		<i>\$498,700.00</i>
0195005670	Reimbursements	\$500.00
<i>9500 Subtotals</i>		<i>\$500.00</i>

Budget Detail of Spencer County, Kentucky
Detail Analysis of Appropriations

Fiscal Year Ending June 30, 2020

Printed on 5/21/2019

Account	Description	Appropriation
Total GENERAL Fund		\$5,156,592.00

Budget Detail of Spencer County, Kentucky

Detail Analysis of Appropriations

Fiscal Year Ending June 30, 2020

Printed on 5/21/2019

Account	Description	Appropriation
0261031020	Road Foreman Salary	\$54,000.00
6103 Subtotals		\$54,000.00
0261051430	Road Laborers Salaries	\$325,000.00
0261053110	State Funded Project-Flex	\$84,901.00
026105311D	State Funded Project - Discretionary	\$415,000.00
0261053120	State Funded Project-Bridges	\$0.00
0261053640	Road Equipment Rentals	\$0.00
0261054050	Asphalt - General County Roads	\$128,000.00
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	\$15,000.00
0261054090	Rock, Stone, and Gravel	\$50,000.00
026105409F	Rock Fabric	\$1,000.00
0261054310	Guardrails	\$5,000.00
026105439C	Cold Mix Emulsions	\$10,000.00
026105439H	Hot Mix Emulsions	\$10,000.00
0261054410	New Equipment	\$75,000.00
0261054450	Road Office Supplies	\$2,500.00
0261054460	Snow Removal, Plows & Spreader	\$10,000.00
0261054470	Materials & Supplies	\$5,000.00
026105447C	Road Project - Cedar Springs	\$73,000.00
026105447L	Road Project - Little Crooked Crk	\$0.00
026105447S	Road Project - Silo	\$170,150.00
026105447W	Road Project - Watkins Glen	\$23,227.00
0261054550	Road Fuel & Fluids	\$45,000.00
0261054570	Culverts	\$5,000.00
0261054670	Mower Parts	\$8,000.00
0261054690	Signs & Safety Equipment	\$3,500.00
0261054750	Tools	\$2,500.00
0261054790	Tires	\$8,000.00
0261055480	Special Projects/FEMA MATCH	\$170,000.00
0261055740	Road Training Expenses	\$1,000.00
0261055780	Road Utilities	\$30,000.00
0261055920	Vehicle Maintenance	\$45,000.00
0261057310	Road Right-of-Way Work	\$0.00
0261057420	Capital Projects-Buildings	\$5,000.00
6105 Subtotals		\$1,725,778.00

Budget Detail of Spencer County, Kentucky

Detail Analysis of Appropriations

Fiscal Year Ending June 30, 2020

Printed on 5/21/2019

<i>Account</i>	<i>Description</i>	<i>Appropriation</i>
0291003070	Auditing Service	\$5,000.00
0291005030	Bank Charges	\$500.00
0291005210	General Insurance	\$50,000.00
	<i>9100 Subtotals</i>	<i>\$55,500.00</i>
0292001860	Employee Accumulated Leave	\$10,000.00
0292009990	Reserves for Transfer	\$1,227.00
	<i>9200 Subtotals</i>	<i>\$11,227.00</i>
0294002010	Social Security Match	\$30,000.00
0294002020	Non-Hazard Retirement Match	\$94,000.00
0294002030	Employee Benefits Cards	\$9,000.00
0294002050	Health Insurance Match	\$40,000.00
0294002080	Unemployment Insurance Employer-Paid	\$3,000.00
0294002090	Work Comp Insurance Employer-Paid	\$75,000.00
	<i>9400 Subtotals</i>	<i>\$251,000.00</i>
	<i>Total ROAD Fund</i>	<i>\$2,097,505.00</i>

*Budget Detail of Spencer County, Kentucky
Detail Analysis of Appropriations*

Fiscal Year Ending June 30, 2020

Printed on 5/21/2019

<i>Account</i>	<i>Description</i>	<i>Appropriation</i>
0351011010	Jailer Salary	\$48,000.00
0351013140	Housing Contracts	\$430,575.00
0351013990	Transport Costs	\$1,000.00
0351014550	Jailer Fuel	\$4,000.00
0351014810	Uniforms Allowance	\$500.00
0351015480	Jailer Programs	\$0.00
0351015490	Inmate Medical Costs	\$38,000.00
0351015920	Vehicle Maintenance	\$2,000.00
0351017230	Vehicle Purchase	\$0.00
	<i>5101 Subtotals</i>	<i>\$524,075.00</i>
0351023140	Juvenile Housing Costs	\$500.00
	<i>5102 Subtotals</i>	<i>\$500.00</i>
0391004990	Miscellaneous	\$400.00
0391005030	Bank Charges	\$300.00
0391005510	Association Dues/Conference Exp	\$750.00
	<i>9100 Subtotals</i>	<i>\$1,450.00</i>
0392001860	Employee Accumulated Leave	\$0.00
	<i>9200 Subtotals</i>	<i>\$0.00</i>
0394002010	Social Security Match	\$4,500.00
0394002020	Non-Hazard Retirement Match	\$13,000.00
0394002030	Employee Benefits Card	\$1,000.00
0394002050	Health Insurance Employer Match	\$6,200.00
0394002120	HB810 Training Incentive	\$1,200.00
	<i>9400 Subtotals</i>	<i>\$25,900.00</i>
	<i>Total JAIL Fund</i>	<i>\$551,925.00</i>

Long Term Liabilities

Spencer County Treasurer

Issue Date	Principal Ac	Interest Acct	Issue Description	Issue	Current Interest Rate	Total Principal Amt	Total Interest Amt	Total Issue	Principal Balance Remainin	Interest Balance Remainin	Reserve Earnings	Total Outstanding
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									
Next Paymnt DueDat			Final Paymnt DueD									
1/10/201	01 - 5140 - 6E+ n3	01 - 5140 -	6020 EMS BUILDING	10	0.000	\$250,000.00	\$0.00	\$250,000.00	\$91,875.00	\$0.00	\$0.00	\$91,875.00
Next Paymnt DueDat	1/10/2019	Final Paymnt DueD	1/10/2023									
8/27/201	01 - 7600 - 6E+ n3	01 - 7600 -	6020 FLOODWALL CERTIFICATION	5	3.430	\$200,000.00	\$17,560.35	\$217,560.35	\$26,666.84	\$1,488.88	\$0.00	\$28,155.72
Next Paymnt DueDat	1/20/2019	Final Paymnt DueD	8/20/2019									
12/21/20	01 - 7600 - 6E+ n3	01 - 7600 -	6020 LAND	5	2.763	\$100,000.00	\$7,682.72	\$107,682.72	\$63,482.33	\$2,894.78	\$0.00	\$66,377.11
Next Paymnt DueDat	1/20/2019	Final Paymnt DueD	1/20/2022									
12/21/20	01 - 7700 - 7E+ n3	01 - 7700 -	6990 AMBULANCE	5	2.763	\$140,000.00	\$13,555.72	\$153,555.72	\$88,875.31	\$5,080.39	\$0.00	\$93,955.70
Next Paymnt DueDat	1/20/2019	Final Paymnt DueD	1/20/2022									
5/22/201	01 - 7700 - 7E+ n3	01 - 7700 -	6990 AMBULANCE	5	4.550	\$135,000.00	\$16,265.99	\$151,265.99	\$120,651.64	\$12,690.29	\$0.00	\$133,341.93
Next Paymnt DueDat	1/20/2019	Final Paymnt DueD	5/20/2023									
Totals						\$825,000.00	\$55,064.78	\$880,064.78	\$391,551.12	\$22,154.34	\$0.00	\$413,705.46

Monday, January 09, 2019

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

(STATE LOCAL FINANCE OFFICER REQUIREMENT)

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 .080

Personal Property .087

Bank Deposit Rate 0.025%

Motor Vehicle .087

Watercraft .087

Special Districts

Special Districts	Ambulance	Library	Soil Conservation	Extension Service	Health
Real Property		.047	.0087	.0343	.04
Personal Property		.1332		.1782	.04
Motor Vehicles		.1332			
Watercraft		.1332			
Others (Identify)					
Real Property					
Personal Property					
Motor Vehicles					
Watercraft					

The tax rates indicated above are from the Fiscal Court minutes of Aug 6 & 20, 2018
found on page 289-275 of the Fiscal Court Order Book number 4

Signature *[Signature]* *Scott R. Ray* *5-22-14*
County Judge/Executive Date

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

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:

<u>0150703320</u> Account Number	<u>John D. Dale, Jr., contract for legal services, \$650/mth paid biweekly</u> Description
<u>0151403430</u> Account Number	<u>contract for ALS physician, \$300/mth paid monthly</u> Description
<u>0150054450</u> Account Number	<u>Stephen Goodlett, rent for county attorney building, \$650/mth paid monthly</u> Description
<u>various</u> Account Number	<u>office postage, payable as needed</u> Description
 Account Number	 Description
 Account Number	 Description
 Account Number	 Description

It is hereby 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 Esg. Travis, second by Esa. Beaverson
Vote all members voting "AYE"

Signed  JOHN RILEY County Judge Executive 5-22-19 Date

Approved _____ State Local Finance Officer _____ Date

Budget Document Page 21 of 21 Pages

Submitted

Date 5-22-19

(Signed) J. H. RICEY
County Judge/Executive

Approved as to Form and Classification

Date _____

(Signed) _____
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 _____, 20____.

(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.