

Spencer County, Kentucky
Ordinance No. 6
Fiscal Year 2022 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 2022/2023 on the 16th day of May, 2022; and

Whereas, the State Local Finance Officer approved the proposed budget as to form and classification on the 18th day of June, 2022;

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 Fiscal Year 2022/2023 and the amounts stated are appropriated for the purposes indicated.

BUDGET SUMMARY:

01 ___ GENERAL FUND:

50 ___ General Government	\$2,904,481.43
51 ___ Protection to Persons & Property	\$1,603,850.00
52 ___ General Health & Sanitation	\$292,500.00
53 ___ Social Services	\$83,000.00
54 ___ Recreation & Culture	\$242,500.00
74 ___ Tax Anticipation Notes	\$3,800.00
76 ___ Other County Liabilities	\$0.00
77 ___ Lease(s)	\$0.00
80 ___ Capital Projects	\$3,854,167.05
91 ___ General Services	\$237,600.00
92 ___ Contingent Appropriations	\$341,667.02
94 ___ Fringe Benefits (Employer Share)	\$786,400.00
95 ___ Distributions to Other Gov't Agencies	
General Fund Total:	\$10,349,965.50

02 ___ ROAD FUND:

61 ___ Roads	\$2,152,698.05
91 ___ General Services	\$20,500.00
92 ___ Contingent Appropriations	\$235,068.01
94 ___ Fringe Benefits (Employer Share)	\$224,000.00
Road Fund Total:	\$2,632,266.06

03	JAIL FUND:	
51	Protection to Persons & Property	\$399,200.00
91	General Services	\$1,500.00
94	Fringe Benefits (Employer Share)	\$33,700.00
	Jail Fund Total:	\$434,400.00
07	FEDERAL GRANTS	
91	General Services	\$100,000.00
76	SPECIAL FUND	
50	General Services	\$85,010.00

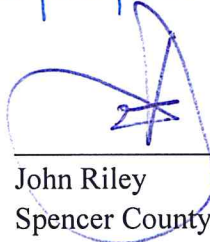
2022/2023 Total Budget: \$13,601,641.56

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, 2022 upon passage and publication.

Given first reading and approval on 5/11/22.

Given second reading and adoption on 10/20/22.



 John Riley
 Spencer County Judge Executive

Attest: Lynn Hesselbrock 6/28/2022
 Lynn Hesselbrock
 Spencer County Fiscal Court Clerk



OFFICE OF THE GOVERNOR
DEPARTMENT FOR LOCAL GOVERNMENT

Andy Beshear
Governor

100 Airport Road, Third Floor
Frankfort, Kentucky 40601
Phone: (502) 573-2382
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Dennis Keene
Commissioner



June 1, 2022

The Honorable John Riley
Spencer County Judge Executive
Spencer County Courthouse
Post Office Box 397
Taylorsville, KY 40071

Dear Judge Riley:

Enclosed you will find the approved 2022 - 2023 fiscal year budget for Spencer County. It is important that I relay to you that no county expenditures can be legally made after July 1 until the budget is adopted. After adoption of your budget by ordinance, the county **MUST** provide the Department for Local Government a copy of the approved budget.

I also would like you to know that typically, we do not receive assessment information necessary to set county tax rates prior to July 1, 2022. Upon receipt of the assessment information from the Department of Revenue, we will calculate the compensating and 4% tax rate as required by law and forward that information to you and your county clerk.

If you have any questions concerning your budget, please feel free to contact your County Branch Representative at 800-346-5606.

Sincerely,

A handwritten signature in blue ink that reads "Robert O. Brown".

Robert O. Brown
State Local Finance Officer

Enclosures



An Equal Opportunity Employer M/F/D

Summary Analysis of Revenues

SPENCER COUNTY FISCAL COURT

Fiscal Year: 2022-2023

Fund Type: Governmental Fund: All Funds Dept: All Departments



Major Code	Name	Budget	% Fund	% Total
General Fund				
4100	TAXES	3,075,000.00	29.71%	22.61%
4200	IN LIEU TAX PAYMENTS	30,000.00	0.29%	0.22%
4400	LICENSE AND PERMITS	395,300.00	3.82%	2.91%
4500	INTERGOVERNMENTAL REVENUES	1,668,772.00	16.12%	12.27%
4600	CHARGES FOR SERVICES	574,000.00	5.55%	4.22%
4700	MISCELLANEOUS REVENUES	53,500.00	0.52%	0.39%
4800	INTEREST EARNED	4,400.00	0.04%	0.03%
4900	SURPLUS, BORROWING AND TRANSFERS	4,548,993.50	43.95%	33.44%
Total General		10,349,965.50		76.09%
Road Fund				
4500	INTERGOVERNMENTAL REVENUES	2,221,765.39	84.41%	16.33%
4700	MISCELLANEOUS REVENUES	100.00	0.00%	0.00%
4800	INTEREST EARNED	400.00	0.02%	0.00%
4900	SURPLUS, BORROWING AND TRANSFERS	410,000.67	15.58%	3.01%
Total Road		2,632,266.06		19.35%
Jail Fund				
4500	INTERGOVERNMENTAL REVENUES	86,660.00	19.95%	0.64%
4700	MISCELLANEOUS REVENUES	200.00	0.05%	0.00%
4800	INTEREST EARNED	30.00	0.01%	0.00%
4900	SURPLUS, BORROWING AND TRANSFERS	347,510.00	80.00%	2.55%
Total Jail		434,400.00		3.19%
Federal Grants				
4500	INTERGOVERNMENTAL REVENUES	100,000.00	100.00%	0.74%
Total Federal Grant		100,000.00		0.74%
Special Fund				
4700	MISCELLANEOUS REVENUES	85,000.00	99.99%	0.62%
4800	INTEREST EARNED	10.00	0.01%	0.00%
Total Special		85,010.00		0.62%
Total Budgeted Revenues				
	Name	Budget	% Total	
	GENERAL FUND	10,349,965.50	76.09%	
	ROAD FUND	2,632,266.06	19.35%	
	JAIL FUND	434,400.00	3.19%	
	FEDERAL GRANTS	100,000.00	0.74%	
	SPECIAL FUND	85,010.00	0.62%	
Total Budgeted Revenues		13,601,641.56	100.00%	

Proposed Budget Appropriations

SPENCER COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds Dept: All Departments

Fiscal Year 2022-2023

General Fund		
5000	GENERAL GOVERNMENT	2,904,481.43
5100	PROTECTION TO PERSONS AND PROPERTY	1,603,850.00
5200	GENERAL HEALTH AND SANITATION	292,500.00
5300	SOCIAL SERVICES	83,000.00
5400	RECREATION AND CULTURE	242,500.00
7400	TAX ANTICIPATION NOTES	3,800.00
8000	CAPITAL PROJECTS	3,854,167.05
9100	GENERAL SERVICES	237,600.00
9200	CONTINGENT APPROPRIATIONS	341,667.02
9400	FRINGE BENEFITS- EMPLOYERS SHARE	786,400.00
9500	DISTRIBUTIONS TO OTHER GOVT AGENCIES	
Total General		10,349,965.50
Road Fund		
6100	ROADS	2,152,698.05
9100	GENERAL SERVICES	20,500.00
9200	CONTINGENT APPROPRIATIONS	235,068.01
9400	FRINGE BENEFITS- EMPLOYERS SHARE	224,000.00
Total Road		2,632,266.06
Jail Fund		
5100	PROTECTION TO PERSONS AND PROPERTY	399,200.00
9100	GENERAL SERVICES	1,500.00
9400	FRINGE BENEFITS- EMPLOYERS SHARE	33,700.00
Total Jail		434,400.00
Federal Grants		
9100	GENERAL SERVICES	100,000.00
Total Federal Grant		100,000.00
Special Fund		
5000	GENERAL GOVERNMENT	85,010.00
Total Special		85,010.00
Total Budget Appropriations		13,601,641.56

FY 2022-2023 Budget Revenues

SPENCER COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds Dept: All Departments

Account	Name	Budget	% Fund	% Total	
General Fund					
01-4101- -	REAL PROPERTY TAX	1,020,000.00	9.86%	7.50%	
01-4102- -	PERSONAL PROPERTY TAX	32,000.00	0.31%	0.24%	
01-4103- -	MOTOR VEHICLE TAX	142,000.00	1.37%	1.04%	
01-4104- -	DELINQUENT PROPERTY TAX	7,000.00	0.07%	0.05%	
01-4130- -	BANK FRANCHISE FEE	33,000.00	0.32%	0.24%	
01-4134- -	OCCUPATIONAL TAX	700,000.00	6.76%	5.15%	
01-4135- -	DEED TRANSFERS FEE	165,000.00	1.59%	1.21%	
01-4137- -	INSURANCE PREMIUMS FEE	890,000.00	8.60%	6.54%	
01-4138- -	TRANSIENT ROOM TAX	30,000.00	0.29%	0.22%	
01-4140- -	E911 SURCHARGES	56,000.00	0.54%	0.41%	
	10 Accounts Listed	4100	3,075,000.00	29.71%	22.61%
01-4210- -	PAYMENT IN LIEU OF TAXES	30,000.00	0.29%	0.22%	
	1 Accounts Listed	4200	30,000.00	0.29%	0.22%
01-4401- -	BUSINESS LICENSES	117,500.00	1.14%	0.86%	
01-4402- -	ALCOHOLIC BEVERAGE LICENSES	6,000.00	0.06%	0.04%	
01-4407- -	PLANNING & ZONING	125,000.00	1.21%	0.92%	
01-4411- -	IMPACT FEES	1,000.00	0.01%	0.01%	
01-4417- -	CABLE TV FRANCHISE	15,800.00	0.15%	0.12%	
01-4418- -	SOLID WASTE FRANCHISE	123,000.00	1.19%	0.90%	
01-4420- -	ANIMAL CONTROL FEES	7,000.00	0.07%	0.05%	
	7 Accounts Listed	4400	395,300.00	3.82%	2.91%
01-4503- -	AMERICAN RECOVERY FUNDS				
01-4505- -	MOTAX OTHER COUNTIES	17,000.00	0.16%	0.13%	
01-4510- -	STATE GRANTS	110,000.00	1.06%	0.81%	
01-4520- -	ELECTION EXPENSE ALLOTMENT	5,600.00	0.05%	0.04%	
01-4521- -	BOARD OF ASSESSORS	200.00	0.00%	0.00%	
01-4522- -	LEGAL PROCESS	90.00	0.00%	0.00%	
01-4532- -	AOC SPACE RENTAL	80,000.00	0.77%	0.59%	
01-4541- -	DEM REIMBURSEMENTS	16,500.00	0.16%	0.12%	
01-4544- -	CITY FLOODWALL CERTIFICATION PAYMENT	12,500.00	0.12%	0.09%	
01-4548- -	CLERK FEE POOLING	794,642.00	7.68%	5.84%	
01-4549- -	SHERIFF FEE POOLING	578,240.00	5.59%	4.25%	
01-4558- -	LITTER ABATEMENT	34,000.00	0.33%	0.25%	
01-4567- -	COURT FEES	20,000.00	0.19%	0.15%	
	13 Accounts Listed	4500	1,668,772.00	16.12%	12.27%
01-4608- -	AMBULANCE	560,000.00	5.41%	4.12%	
01-4611- -	EMS CPR CLASS FEES	3,000.00	0.03%	0.02%	
01-4680- -	DEAD ANIMAL REMOVAL	11,000.00	0.11%	0.08%	
	3 Accounts Listed	4600	574,000.00	5.55%	4.22%
01-4704- -	SURPLUS SALES	2,000.00	0.02%	0.01%	
01-4707- -	FARM INCOME	2,400.00	0.02%	0.02%	
01-4710- -	PARKS/REC SALES	15,000.00	0.14%	0.11%	
01-4711- -	RENTALS	3,600.00	0.03%	0.03%	
01-4713- -	RECYCLING	20,000.00	0.19%	0.15%	
01-4727- -	REIMBURSEMENTS	5,000.00	0.05%	0.04%	

FY 2022-2023 Budget Revenues

SPENCER COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds Dept: All Departments

Account	Name	Budget	% Fund	% Total
General Fund				
01-4731- -	MISCELLANEOUS	5,000.00	0.05%	0.04%
01-4798- -	DOG DONATIONS			
01-4799- -	WAR MEMORIAL	500.00	0.00%	0.00%
	9 Accounts Listed	4700	53,500.00	0.52% 0.39%
01-4801- -	BANK INTEREST	4,400.00	0.04%	0.03%
	1 Accounts Listed	4800	4,400.00	0.04% 0.03%
01-4901- -	PRIOR YEAR SURPLUS	4,876,503.50	47.12%	35.85%
01-4903- -	PRIOR YEAR ADJUSTMENT			
01-4909- -	TRANSFERS OUT	(327,510.00)	-3.16%	-2.41%
01-4910- -	TRANSFERS IN			
01-4911- -	BORROWED MONIES			
	5 Accounts Listed	4900	4,548,993.50	43.95% 33.44%
	49 Accounts Listed	General	10,349,965.50	76.09%
Road Fund				
02-4503- -	FEMA	500,000.00	19.00%	3.68%
02-4510- -	STATE GRANTS	550,798.00	20.92%	4.05%
02-4516- -	TRUCK LICENSES	223,214.00	8.48%	1.64%
02-4517- -	DRIVERS LICENSES	3,000.00	0.11%	0.02%
02-4518- -	COUNTY ROAD AID	944,753.39	35.89%	6.95%
	5 Accounts Listed	4500	2,221,765.39	84.41% 16.33%
02-4706- -	SALE OF ROAD MATERIAL			
02-4727- -	REIMBURSEMENTS			
02-4731- -	MISCELLANEOUS	100.00	0.00%	0.00%
	3 Accounts Listed	4700	100.00	0.00% 0.00%
02-4801- -	BANK INTEREST	400.00	0.02%	0.00%
	1 Accounts Listed	4800	400.00	0.02% 0.00%
02-4901- -	PRIOR YEAR SURPLUS	400,000.67	15.20%	2.94%
02-4903- -	PRIOR YEAR ADJUSTMENT			
02-4909- -	TRANSFERS OUT			
02-4910- -	TRANSFERS IN	10,000.00	0.38%	0.07%
	4 Accounts Listed	4900	410,000.67	15.58% 3.01%
	13 Accounts Listed	Road	2,632,266.06	19.35%
Jail Fund				
03-4533- -	JAIL ALLOTMENT	42,800.00	9.85%	0.31%
03-4534- -	JAIL MEDICAL	3,360.00	0.77%	0.02%
03-4535- -	COURT COSTS	13,000.00	2.99%	0.10%
03-4538- -	DUI FEES	2,500.00	0.58%	0.02%
03-4561- -	COURT FEES			
03-4569- -	LOCAL CORRECT'N ASSIST	25,000.00	5.76%	0.18%
	6 Accounts Listed	4500	86,660.00	19.95% 0.64%
03-4731- -	MISCELLANEOUS	200.00	0.05%	0.00%
	1 Accounts Listed	4700	200.00	0.05% 0.00%
03-4801- -	BANK INTEREST	30.00	0.01%	0.00%
	1 Accounts Listed	4800	30.00	0.01% 0.00%
03-4901- -	PRIOR YEAR SURPLUS	30,000.00	6.91%	0.22%
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Page 2 of 4				

FY 2022-2023 Budget Revenues

SPENCER COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds Dept: All Departments

Account	Name	Budget	% Fund	% Total
Jail Fund				
03-4903- -	PRIOR YEAR ADJUSTMENT			
03-4909- -	TRANSFERS OUT			
03-4910- -	TRANSFERS IN	317,510.00	73.09%	2.33%
	4 Accounts Listed	4900		
		347,510.00	80.00%	2.55%
	12 Accounts Listed	Jail		
		434,400.00		3.19%
Federal Grants				
07-4504- -	CDBG/UTILITY ASSISTANCE	100,000.00	100.00%	0.74%
	1 Accounts Listed	4500		
		100,000.00	100.00%	0.74%
	1 Accounts Listed	Federal Grant		
		100,000.00		0.74%
Special Fund				
76-4731- -	CO CLERK DOC PRESERVATION/RECORDINGS	85,000.00	99.99%	0.62%
	1 Accounts Listed	4700		
		85,000.00	99.99%	0.62%
76-4801- -	INTEREST EARNED	10.00	0.01%	0.00%
	1 Accounts Listed	4800		
		10.00	0.01%	0.00%
	2 Accounts Listed	Special		
		85,010.00		0.62%

FY 2022-2023 Budget Revenues

SPENCER COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds Dept: All Departments

Account	Name	Budget	% Fund	% Total
	77 Accounts Listed	5 Funds listed totaling		13,601,641.56

FY 2022-2023 Budget Appropriations

SPENCER COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds Dept: All Departments

Account	Name	Budget	% Fund	% Total
General Fund				
01-5001-101-0	CO JUDGE/EXEC SALARY	92,000.00	0.89%	0.68%
01-5001-103-0	CO JUDGE/EXEC DEPUTY SALARY	46,000.00	0.44%	0.34%
01-5001-106-0	CO JUDGE/EXEC OFFICE STAFF	34,000.00	0.33%	0.25%
01-5001-107-0	CO JUDGE/EXEC HUMAN RESOURCE DIRECTOR			
01-5001-299-0	CO JUDGE/EXEC BENEFITS	39,000.00	0.38%	0.29%
01-5001-445-0	CO JUDGE/EXEC OFFICE SUPPLIES	8,000.00	0.08%	0.06%
01-5005-101-0	CO ATTORNEY SALARY	30,000.00	0.29%	0.22%
01-5005-105-0	CO ATTORNEY ASST SALARY	10,800.00	0.10%	0.08%
01-5005-165-0	CO ATTORNEY SECRETARY SALARY	15,600.00	0.15%	0.11%
01-5005-445-0	CO ATTORNEY RENT/EXPENSES	8,000.00	0.08%	0.06%
01-5005-578-0	CO ATTORNEY UTILITIES	5,500.00	0.05%	0.04%
01-5010-101-0	CO CLERK SALARY	94,000.00	0.91%	0.69%
01-5010-103-0	CO CLERK DEPUTIES SALARIES	230,000.00	2.22%	1.69%
01-5010-103-B	CO CLERK DEPUTIES BENEFITS	153,000.00	1.48%	1.12%
01-5010-175-0	CO CLERK OFFICE CLEANING	4,000.00	0.04%	0.03%
01-5010-210-0	CO CLERK EXPENSE ALLOWANCE	3,600.00	0.03%	0.03%
01-5010-299-0	CO CLERK BENEFITS	42,000.00	0.41%	0.31%
01-5010-318-0	CO CLERK SOFTWARE PROGRAM	32,000.00	0.31%	0.24%
01-5010-445-0	CO CLERK OFFICE EXPENSES	5,000.00	0.05%	0.04%
01-5010-445-H	CO CLERK OFFICE EXPENSES, HB537	29,200.00	0.28%	0.21%
01-5010-481-0	CO CLERK UNIFORMS, HB537	1,800.00	0.02%	0.01%
01-5010-563-0	CO CLERK POSTAGE	8,000.00	0.08%	0.06%
01-5010-569-0	CO CLERK CONFERENCES/MEMBERSHIP	2,000.00	0.02%	0.01%
01-5010-573-0	CO CLERK TELEPHONE	5,300.00	0.05%	0.04%
01-5010-576-0	CO CLERK TRAINING/MILEAGE	4,800.00	0.05%	0.04%
01-5010-585-0	CO CLERK HB537 REVENUE SUPPLEMENT	35,746.43	0.35%	0.26%
01-5015-101-0	SHERIFF SALARY	94,000.00	0.91%	0.69%
01-5015-103-0	SHERIFF DEPUTIES SALARIES	420,000.00	4.06%	3.09%
01-5015-123-0	SHERIFF COURT SECURITY/TRANSPORT	105,000.00	1.01%	0.77%
01-5015-165-0	SHERIFF SECRETARY SALARIES	80,000.00	0.77%	0.59%
01-5015-299-0	SHERIFF BENEFITS/HAZ.RETIEMENT	55,000.00	0.53%	0.40%
01-5015-299-A	SHERIFF STAFF BENEFITS	245,000.00	2.37%	1.80%
01-5015-302-0	SHERIFF ADVERTISING/POSTAGE	6,000.00	0.06%	0.04%
01-5015-319-0	SHERIFF TAX SOFTWARE/UPGRADES	11,000.00	0.11%	0.08%
01-5015-348-0	SHERIFF LEADS ONLINE/CLEAR PROGRAMS	4,000.00	0.04%	0.03%
01-5015-435-0	SHERIFF COMMUNICATION/RADAR/VIDEO EQUIPMENT	17,000.00	0.16%	0.13%
01-5015-445-0	SHERIFF OFFICE SUPPLIES	7,500.00	0.07%	0.06%
01-5015-455-0	SHERIFF FUEL	40,000.00	0.39%	0.29%
01-5015-481-0	SHERIFF UNIFORMS ALLOWANCE/PERSONNEL EQUIP	7,000.00	0.07%	0.05%
01-5015-578-0	SHERIFF UTILITIES	20,000.00	0.19%	0.15%
01-5015-586-0	SHERIFF BLDG MAINTENANCE	1,500.00	0.01%	0.01%
01-5015-592-0	SHERIFF VEHICLE MAINTENANCE	22,000.00	0.21%	0.16%
01-5015-723-0	SHERIFF NEW VEHICLES			
01-5020-101-0	CORONER SALARY	7,525.00	0.07%	0.06%
01-5020-103-0	CORONER DEPUTY SALARY	3,610.00	0.03%	0.03%

FY 2022-2023 Budget Appropriations

SPENCER COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds Dept: All Departments

Account	Name	Budget	% Fund	% Total
General Fund				
01-5020-445-0	CORONER SUPPLIES	2,500.00	0.02%	0.02%
01-5025-101-0	MAGISTRATES SALARIES	45,000.00	0.43%	0.33%
01-5025-167-0	FISCAL COURT CLERK	2,400.00	0.02%	0.02%
01-5025-210-0	MAGISTRATES COMMITTEE ALLOWANCE	18,000.00	0.17%	0.13%
01-5025-332-0	OUTSIDE LEGAL COUNCIL FEES	500.00	0.00%	0.00%
01-5025-368-0	COUNTY CLERK FEE TO PREPARE TAXBILLS	1,500.00	0.01%	0.01%
01-5030-367-0	PVA OFFICE CONTRIBUTION	51,000.00	0.49%	0.38%
01-5030-578-0	PVA OFFICE UTILITIES	3,500.00	0.03%	0.03%
01-5035-199-0	TAX BOARD OF SUPERVISORS	400.00	0.00%	0.00%
01-5040-102-0	TREASURER SALARY	52,000.00	0.50%	0.38%
01-5040-445-0	TREASURER OFFICE SUPPLIES	14,000.00	0.14%	0.10%
01-5047-142-0	OCCUP TAX ADMINISTRATOR SALARY	27,000.00	0.26%	0.20%
01-5047-413-0	OCCUP TAX TECHNOLOGY UPDATES	4,000.00	0.04%	0.03%
01-5047-445-0	OCCUP TAX OFFICE SUPPLIES	3,200.00	0.03%	0.02%
01-5047-567-0	OCCUP TAX REFUNDS	1,500.00	0.01%	0.01%
01-5047-569-0	OCCUP TAX TRAINING/CONFERENCES	600.00	0.01%	0.00%
01-5047-578-0	OCCUP TAX BUILDING UTILITIES	1,500.00	0.01%	0.01%
01-5050-107-0	ABC ADMINISTRATOR SALARY	5,700.00	0.06%	0.04%
01-5050-445-0	ABC EXPENSES	500.00	0.00%	0.00%
01-5060-101-0	LAW LIBRARY-CIRCUIT CLERK	600.00	0.01%	0.00%
01-5065-192-0	ELECTION OFFICERS	25,000.00	0.24%	0.18%
01-5065-193-0	ELECTION COMMISSIONERS	3,000.00	0.03%	0.02%
01-5065-347-0	ELECTION POLLING PLACES	3,000.00	0.03%	0.02%
01-5065-737-0	ELECTION EXPENSES/VOTING MACHINES	80,000.00	0.77%	0.59%
01-5070-103-0	P & Z ADMINISTRATOR SALARY	46,100.00	0.45%	0.34%
01-5070-106-0	P & Z OFFICE STAFF	33,000.00	0.32%	0.24%
01-5070-167-0	P & Z/OCCUP TAX ENFORCMENT SALARY	33,000.00	0.32%	0.24%
01-5070-191-0	P & Z BOARD OF ADJUSTMENT-PER DIEM	14,000.00	0.14%	0.10%
01-5070-302-0	P & Z ADVERTISEMENTS	5,000.00	0.05%	0.04%
01-5070-332-0	P & Z LEGAL SERVICES	7,800.00	0.08%	0.06%
01-5070-445-0	P & Z OFFICE SUPPLIES	5,200.00	0.05%	0.04%
01-5070-567-0	P & Z REFUNDS	500.00	0.00%	0.00%
01-5070-569-0	P & Z TRAINING EXPENSES	1,000.00	0.01%	0.01%
01-5070-578-0	P & Z BLDG UTILITIES	12,000.00	0.12%	0.09%
01-5080-175-0	CUSTODIAL SERVICES/ PERSONNEL	28,000.00	0.27%	0.21%
01-5080-185-0	SUPERINTENDENT OF BLDGS	46,500.00	0.45%	0.34%
01-5080-302-0	COUNTY ADVERTISEMENTS	5,500.00	0.05%	0.04%
01-5080-309-0	ENGINEER SVCS/SUBDIVISION CONSULTANT	20,000.00	0.19%	0.15%
01-5080-338-0	COMPUTER MAINTENANCE/CONTRACT	36,000.00	0.35%	0.26%
01-5080-352-0	ELEVATOR MAINTENANCE	3,000.00	0.03%	0.02%
01-5080-411-0	CUSTODIAL SUPPLIES	2,500.00	0.02%	0.02%
01-5080-571-0	BLDGS/GROUNDS MAINTENANCE	35,000.00	0.34%	0.26%
01-5080-578-0	COURTHOUSE UTILITIES	46,000.00	0.44%	0.34%
01-5080-721-0	MAINTENANCE SUPPLIES/EQUIPMENT	15,000.00	0.14%	0.11%
01-5085-578-0	OTHER CO BLDG UTILITIES-MAINTENANCE	25,000.00	0.24%	0.18%

FY 2022-2023 Budget Appropriations

SPENCER COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds Dept: All Departments

Account	Name	Budget	% Fund	% Total
General Fund				
01-5085-592-0	VEHICLE MAINTENANCE	30,000.00	0.29%	0.22%
01-5086-571-0	ANNEX BLDG REPAIRS/MAINTENANCE	8,000.00	0.08%	0.06%
01-5086-578-0	ANNEX UTILITIES	14,500.00	0.14%	0.11%
	93 Accounts Listed	5000	2,904,481.43	28.06%
01-5135-105-0	DEM ASSISTANT DIRECTOR SALARY			
01-5135-107-0	DEM DIRECTOR SALARY	69,500.00	0.67%	0.51%
01-5135-420-0	DEM SUPPLIES	1,000.00	0.01%	0.01%
01-5136-348-0	RADIOTOWER/COMMUNICATIONS EQUIPMENT	4,500.00	0.04%	0.03%
01-5140-137-0	EMS SALARIES	820,000.00	7.92%	6.03%
01-5140-202-H	EMS HAZARDOUS RETIREMENT MATCH	390,000.00	3.77%	2.87%
01-5140-320-0	EMS BILLING CONTRACT	25,000.00	0.24%	0.18%
01-5140-343-0	EMS MEDIC DIRECTOR FEE	3,600.00	0.03%	0.03%
01-5140-443-0	EMS PARTS & REPAIRS	18,000.00	0.17%	0.13%
01-5140-445-0	EMS OFFICE SUPPLIES	4,500.00	0.04%	0.03%
01-5140-446-0	EMS GRANT	10,000.00	0.10%	0.07%
01-5140-455-0	EMS FUEL & FLUIDS	32,000.00	0.31%	0.24%
01-5140-481-0	EMS UNIFORMS ALLOWANCE	4,000.00	0.04%	0.03%
01-5140-550-0	EMS MEDIC SUPPLIES/EQUIPMENT	75,000.00	0.72%	0.55%
01-5140-567-0	EMS REFUNDS	2,000.00	0.02%	0.01%
01-5140-578-0	EMS UTILITIES	30,000.00	0.29%	0.22%
01-5140-586-0	EMS BUILDING FACILITY MAINTENANCE	7,000.00	0.07%	0.05%
01-5140-739-0	EMS VEHICLE REMOUNT/PURCHASE			
01-5145-315-0	E911 CONTRACT W/AT&T	4,200.00	0.04%	0.03%
01-5145-322-0	E911 DISPATCHING CONTRACT	100,000.00	0.97%	0.74%
01-5145-446-0	E911 SIGNS/SUPPLIES	500.00	0.00%	0.00%
01-5150-513-0	FOREST FIRE PROTECTION FEE	850.00	0.01%	0.01%
01-5175-903-0	PUBLIC DEFENDER CONTRIBUTION	2,200.00	0.02%	0.02%
	23 Accounts Listed	5100	1,603,850.00	15.50%
01-5205-102-0	ANIMAL CONTROL OFFICER SALARY	50,000.00	0.48%	0.37%
01-5205-172-0	ANIMAL CONTROL ASSISTANT SALARY	34,000.00	0.33%	0.25%
01-5205-315-0	ANIMAL CONTROL SHELTERING	2,000.00	0.02%	0.01%
01-5205-384-0	SPAY/NEUTER GRANT	5,000.00	0.05%	0.04%
01-5205-402-0	ANIMAL CONTROL EQUIPMENT/SUPPLIES	5,500.00	0.05%	0.04%
01-5205-403-0	ANIMAL FARM CARCASS REMOVAL	21,000.00	0.20%	0.15%
01-5205-549-0	ANIMAL MEDICALS	15,000.00	0.14%	0.11%
01-5205-571-0	ANIMAL CONTROL BUILDING EXPENSES	2,000.00	0.02%	0.01%
01-5205-578-0	ANIMAL CONTROL BLDG UTILITIES	8,500.00	0.08%	0.06%
01-5217-139-0	RECYCLING MANAGER	38,500.00	0.37%	0.28%
01-5217-161-0	RECYCLING PERSONNEL	64,000.00	0.62%	0.47%
01-5217-427-0	RECYCLING CENTER SUPPLIES	5,000.00	0.05%	0.04%
01-5217-548-0	RECYCLING E-SCRAP EXPENSES	1,000.00	0.01%	0.01%
01-5217-578-0	RECYCLING BLDG UTILITIES	8,000.00	0.08%	0.06%
01-5217-586-0	RECYCLING BLDG/EQUIP EXPENSE	3,000.00	0.03%	0.02%
01-5217-741-0	RECYCLING GRANT EXPENSES	30,000.00	0.29%	0.22%
	16 Accounts Listed	5200	292,500.00	2.83%

FY 2022-2023 Budget Appropriations

SPENCER COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds Dept: All Departments

Account	Name	Budget	% Fund	% Total	
General Fund					
01-5305-507-0	SENIOR CITIZENS CONTRIBUTION	40,000.00	0.39%	0.29%	
01-5305-586-0	SENIOR CITIZENS BLDG EXPENSES	1,500.00	0.01%	0.01%	
01-5310-507-0	PUBLIC ADVOCATE PROGRAM	4,500.00	0.04%	0.03%	
01-5330-348-0	COMMUNITY EVENTS	5,000.00	0.05%	0.04%	
01-5340-468-0	SOLID WASTE/LITTER PROGRAMS	32,000.00	0.31%	0.24%	
5 Accounts Listed		5300	83,000.00	0.80%	0.61%
01-5401-107-0	PUBLIC WORKS DIRECTOR SALARY	42,000.00	0.41%	0.31%	
01-5401-179-0	PUBLIC WORKS PART-TIME/SEASONAL HELP	70,000.00	0.68%	0.51%	
01-5401-185-0	PUBLIC WORKS ASSISTANT DIRECTOR SALARY	30,000.00	0.29%	0.22%	
01-5401-406-0	PUBLIC WORKS GROUNDS/MAINTENANCE SUPPLIES	15,000.00	0.14%	0.11%	
01-5401-445-0	PUBLIC WORKS OFFICE SUPPLIES	500.00	0.00%	0.00%	
01-5401-455-0	PUBLIC WORKS FUEL	9,000.00	0.09%	0.07%	
01-5401-467-0	PUBLIC WORKS EQUIPMT/SUPPLIES	5,000.00	0.05%	0.04%	
01-5401-548-0	PUBLIC WORKS BASKETBALL LEAGUE	16,000.00	0.15%	0.12%	
01-5401-578-0	PUBLIC WORKS UTILITIES	15,000.00	0.14%	0.11%	
01-5401-741-0	PUBLIC WORKS GRANT LIGHTING PROJECT				
01-5420-507-0	TOURISM SUPPORT	10,000.00	0.10%	0.07%	
01-5420-566-0	TOURISM/ROOM TAX	30,000.00	0.29%	0.22%	
12 Accounts Listed		5400	242,500.00	2.34%	1.78%
01-7400-699-0	FLOODWALL TAXES	3,800.00	0.04%	0.03%	
1 Accounts Listed		7400	3,800.00	0.04%	0.03%
01-8099-505-0	CHAMBER OF COMMERCE	10,000.00	0.10%	0.07%	
01-8099-585-W	WAR MEMORIAL	500.00	0.00%	0.00%	
01-8099-741-0	CAPITAL PROJECTS-OTHER	109,453.57	1.06%	0.80%	
01-8099-741-A	AMERICAN RECOVERY FUNDS	3,734,213.48	36.08%	27.45%	
4 Accounts Listed		8000	3,854,167.05	37.24%	28.34%
01-9100-186-0	EMPLOYEE ACCUMULATED LEAVE GENERAL FD	20,000.00	0.19%	0.15%	
01-9100-191-0	ETHICS COMMISSION-PER DIEM	1,000.00	0.01%	0.01%	
01-9100-307-0	COUNTY AUDITING SERVICES	40,000.00	0.39%	0.29%	
01-9100-307-C	CO CLERK AUDITS	10,000.00	0.10%	0.07%	
01-9100-307-S	SHERIFF AUDITS	16,000.00	0.15%	0.12%	
01-9100-382-0	EMPLOYEE DRUG/EMPLOYMT TESTINGS	3,000.00	0.03%	0.02%	
01-9100-399-0	MISCELLANEOUS - GENERAL FUND	200.00	0.00%	0.00%	
01-9100-503-0	BANK CHARGES - GENERAL FUND	1,200.00	0.01%	0.01%	
01-9100-521-0	INSURANCE & BONDS GENERAL FUND	120,000.00	1.16%	0.88%	
01-9100-551-0	MEMBERSHIPS	6,000.00	0.06%	0.04%	
01-9100-567-0	INSURANCE PREMIUMS REIMBURSEMENTS	200.00	0.00%	0.00%	
01-9100-569-0	CONFERENCES & REGISTRATIONS	20,000.00	0.19%	0.15%	
12 Accounts Listed		9100	237,600.00	2.30%	1.75%
01-9200-999-0	RESERVES FOR TRANSFER GENERAL FUND	341,667.02	3.30%	2.51%	
1 Accounts Listed		9200	341,667.02	3.30%	2.51%
01-9400-201-0	SOCIAL SECURITY - EMPLOYER MATCH GENERAL	170,000.00	1.64%	1.25%	
01-9400-202-0	NON-HAZARD RETIREMT- EMPLOYER MATCH GENERAL	300,000.00	2.90%	2.21%	
01-9400-203-0	EMPLOYEE BENEFITS CARDS GENERAL FD	36,000.00	0.35%	0.26%	
01-9400-204-0	LIFE INSURANCE - EMPLOYER PAID	2,400.00	0.02%	0.02%	

FY 2022-2023 Budget Appropriations

SPENCER COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds Dept: All Departments

Account	Name	Budget	% Fund	% Total
General Fund				
01-9400-205-0	HEALTH INSURANCE - EMPLOYER MATCH GENERAL	170,000.00	1.64%	1.25%
01-9400-208-0	UNEMPLOYMENT INSURANCE EMPLOYER PAID	8,000.00	0.08%	0.06%
01-9400-209-0	WORK COMP INSURANCE - EMPLOYER PAID GENERAL FD	65,000.00	0.63%	0.48%
01-9400-212-0	HB 810 TRAINING INCENTIVES	35,000.00	0.34%	0.26%
	8 Accounts Listed	9400	786,400.00	7.60%
01-9500-567-0	INSURANCE REIMBURSEMENTS GENERAL			
	1 Accounts Listed	9500		
	176 Accounts Listed	General	10,349,965.50	76.09%
Road Fund				
02-6103-102-0	ROAD FOREMAN SALARY	65,000.00	2.47%	0.48%
02-6105-143-0	ROAD LABORERS SALARIES	340,000.00	12.92%	2.50%
02-6105-311-0	STATE-FUNDED PROJECT-FLEX	140,798.00	5.35%	1.04%
02-6105-311-D	STATE-FUNDED DISCRETIONARY	250,000.00	9.50%	1.84%
02-6105-312-0	STATE-FUNDED PROJECT-BRIDGES			
02-6105-405-0	ASPHALT-GENERAL COUNTY ROADS	150,000.00	5.70%	1.10%
02-6105-407-0	CONCRETE/CONCRETE BARRICADES	15,000.00	0.57%	0.11%
02-6105-409-0	ROCK,STONE, GRAVEL	40,000.00	1.52%	0.29%
02-6105-409-F	ROCK FABRIC	1,000.00	0.04%	0.01%
02-6105-431-0	GUARDRAILS	15,000.00	0.57%	0.11%
02-6105-439-C	COLD-MIX EMULSION	10,000.00	0.38%	0.07%
02-6105-439-H	HOT-MIX EMULSION	20,000.00	0.76%	0.15%
02-6105-441-0	NEW EQUIPMENT/RENTALS	52,000.00	1.98%	0.38%
02-6105-445-0	ROAD OFFICE SUPPLIES	3,000.00	0.11%	0.02%
02-6105-446-0	SNOW REMOVAL, PLOWS	5,000.00	0.19%	0.04%
02-6105-447-0	ROAD MATERIALS & SUPPLIES	5,000.00	0.19%	0.04%
02-6105-447-C	ROAD PROJECT-CEDAR SPRINGS	73,000.00	2.77%	0.54%
02-6105-447-L	ROAD PROJECT- LITTLE ELK BRIDGE	160,000.00	6.08%	1.18%
02-6105-447-S	ROAD PROJECT - SILO	94,667.67	3.60%	0.70%
02-6105-447-W	ROAD PROJECT-WASHBURN LANE REPAIRS	23,232.38	0.88%	0.17%
02-6105-455-0	ROAD FUEL & FLUIDS	45,000.00	1.71%	0.33%
02-6105-457-0	CULVERTS	5,000.00	0.19%	0.04%
02-6105-467-0	ROAD MOWER PARTS	9,000.00	0.34%	0.07%
02-6105-469-0	SIGNS AND SAFETY EQUIPMENT	5,000.00	0.19%	0.04%
02-6105-475-0	TOOLS	4,000.00	0.15%	0.03%
02-6105-479-0	TIRES	8,000.00	0.30%	0.06%
02-6105-548-0	SPECIAL PROJECTS/FEMA MATCH	500,000.00	19.00%	3.68%
02-6105-574-0	ROAD TRAINING EXPENSES	4,000.00	0.15%	0.03%
02-6105-578-0	ROAD UTILITIES	30,000.00	1.14%	0.22%
02-6105-592-0	ROAD VEHICLE MAINTENANCE	50,000.00	1.90%	0.37%
02-6105-731-0	ROAD RIGHT-OF-WAY WORK	25,000.00	0.95%	0.18%
02-6105-742-0	CAPITAL PROJECTS-BUILDING EXPENSE	5,000.00	0.19%	0.04%
	32 Accounts Listed	6100	2,152,698.05	81.78%
02-9100-307-0	COUNTY AUDITING SERVICE	5,000.00	0.19%	0.04%
02-9100-503-0	BANK CHARGES ROAD FD	500.00	0.02%	0.00%
02-9100-521-0	INSURANCE ROAD FD	15,000.00	0.57%	0.11%
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Page 5 of 8				

FY 2022-2023 Budget Appropriations

SPENCER COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds Dept: All Departments

Account	Name		Budget	% Fund	% Total
Road Fund					
3 Accounts Listed		9100	20,500.00	0.78%	0.15%
02-9200-186-0	EMPLOYEE ACCUMULATED LEAVE ROAD FD		5,000.00	0.19%	0.04%
02-9200-999-0	RESERVE FOR TRANSFERS ROAD FD		230,068.01	8.74%	1.69%
2 Accounts Listed		9200	235,068.01	8.93%	1.73%
02-9400-201-0	SOCIAL SECURITY - EMPLOYER MATCH ROAD FD		30,000.00	1.14%	0.22%
02-9400-202-0	NON-HAZARD RETIREMT- EMPLOYER MATCH ROAD FD		110,000.00	4.18%	0.81%
02-9400-203-0	EMPLOYEE BENEFITS CARDS ROAD FD		9,000.00	0.34%	0.07%
02-9400-205-0	HEALTH INSURANCE - EMPLOYER MATCH ROAD FD		51,000.00	1.94%	0.38%
02-9400-208-0	UNEMPLOYMENT INSURANCE EMPLOYER PAID		4,000.00	0.15%	0.03%
02-9400-209-0	WORK COMP INSURANCE - EMPLOYER PAID ROAD FD		20,000.00	0.76%	0.15%
6 Accounts Listed		9400	224,000.00	8.51%	1.65%
43 Accounts Listed		Road	2,632,266.06		19.35%
Jail Fund					
03-5101-101-0	JAILER SALARY		49,200.00	11.33%	0.36%
03-5101-103-0	DEPUTY JAILERS		14,000.00	3.22%	0.10%
03-5101-314-0	JAIL HOUSING CONTRACTS		300,000.00	69.06%	2.21%
03-5101-446-0	JAILER & TRANSPORT EXPENSES		3,000.00	0.69%	0.02%
03-5101-455-0	JAIL FUEL		4,000.00	0.92%	0.03%
03-5101-481-0	JAIL UNIFORMS ALLOWANCE		1,000.00	0.23%	0.01%
03-5101-549-0	INMATE MEDICAL COSTS		25,000.00	5.76%	0.18%
03-5101-592-0	JAILER VEHICLE MAINTENANCE		2,500.00	0.58%	0.02%
03-5102-314-0	JUVENILE HOUSING CONTRACTS		500.00	0.12%	0.00%
9 Accounts Listed		5100	399,200.00	91.90%	2.93%
03-9100-499-0	MISCELLANEOUS - JAIL FUND		100.00	0.02%	0.00%
03-9100-503-0	BANK CHARGES - JAIL FUND		400.00	0.09%	0.00%
03-9100-551-0	JAILER ASSOCIATION DUES/TRAINING/CONF		1,000.00	0.23%	0.01%
3 Accounts Listed		9100	1,500.00	0.35%	0.01%
03-9400-201-0	SOCIAL SECURITY - EMPLOYER MATCH JAIL FD		5,000.00	1.15%	0.04%
03-9400-202-0	NON-HAZARD RETIREMT- EMPLOYER MATCH JAIL FD		17,000.00	3.91%	0.13%
03-9400-203-0	EMPLOYEE BENEFITS CARD JAIL FUND		1,000.00	0.23%	0.01%
03-9400-205-0	HEALTH INSURANCE - EMPLOYER MATCH JAIL FD		7,300.00	1.68%	0.05%
03-9400-212-0	HB 810 TRAINING INCENTIVE - JAILER		3,400.00	0.78%	0.03%
5 Accounts Listed		9400	33,700.00	7.76%	0.25%
17 Accounts Listed		Jail	434,400.00		3.19%
Federal Grants					
07-9100-309-0	CDBG TO KIPDA		5,000.00	5.00%	0.04%
07-9100-399-0	CDBG/MPCAA		95,000.00	95.00%	0.70%
2 Accounts Listed		9100	100,000.00	100.00%	0.74%
2 Accounts Listed		Federal Grant	100,000.00		0.74%
Special Fund					
76-5010-741-0	CO CLERK DOC PRESERVATION/RECORDING		85,010.00	100.00%	0.63%
1 Accounts Listed		5000	85,010.00	100.00%	0.62%
1 Accounts Listed		Special	85,010.00		0.62%
239 Accounts Listed		5 Funds listed totaling	13,601,641.56		

FY 2022-2023 Budget Appropriations

SPENCER COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds Dept: All Departments


Account	Name	Budget	% Fund	% Total
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FY 2022-2023 Budget Appropriations
SPENCER COUNTY FISCAL COURT

BUDGET SIGNATURE PAGE

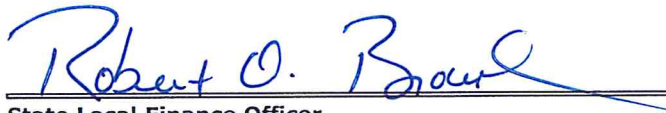
Submitted

Date 5-20-22

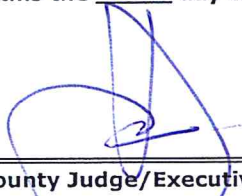
Signed  JOHN RILEY
County Judge/Executive

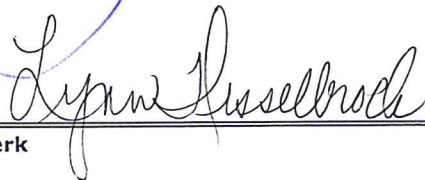
Approved as to Form and Classification

Date 6-1-22

Signed  Robert O. Brown
State Local Finance Officer

This budget ordinance was duly adopted by the Spencer County Fiscal Court, Commonwealth of Kentucky, on this the 20 day of JUNE 2022

Signed  JOHN RILEY, CJE
County Judge/Executive

Attest  Lynn Russell 6-28-2022
County Clerk

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
<u>0191005690</u> Account Number	<u>conference registration fees, as needed</u> Description
<u>150105630</u> Account Number	<u>Postage- County Clerk</u> 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 ESQ. TRAVIS, second by ESQ. BREWER
Vote Mike Madaly, Jim Travis, Brett Beaverson, Judge John Riley
Jerry O'Malley, Tim Brewer Voted no

Signed [Signature] County Judge Executive 5-20-22 Date

Approved Robert O. Brown State Local Finance Officer 6-1-22 Date