



**OFFICE OF THE GOVERNOR
DEPARTMENT FOR LOCAL GOVERNMENT**

Andy Beshear
GOVERNOR

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Dennis Keene
COMMISSIONER

May 30, 2023

The Honorable Scott Travis
Spencer County Judge Executive
Spencer County Courthouse
Post Office Box 397
Taylorsville, KY 40071

Dear Judge Travis:

Enclosed you will find the approved 2023 - 2024 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, 2023. 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

Proposed Budget Appropriations

SPENCER COUNTY FISCAL COURT

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

Fiscal Year 2023-2024



General Fund		
5000	GENERAL GOVERNMENT	3,179,031.43
5100	PROTECTION TO PERSONS AND PROPERTY	1,727,150.00
5200	GENERAL HEALTH AND SANITATION	295,500.00
5300	SOCIAL SERVICES	100,500.00
5400	RECREATION AND CULTURE	240,500.00
7400	TAX ANTICIPATION NOTES	3,800.00
8000	CAPITAL PROJECTS	4,014,335.17
9100	GENERAL SERVICES	244,400.00
9200	CONTINGENT APPROPRIATIONS	142,614.40
9400	FRINGE BENEFITS- EMPLOYERS SHARE	768,000.00
9500	DISTRIBUTIONS TO OTHER GOVT AGENCIES	
Total General		10,715,831.00
Road Fund		
6100	ROADS	1,518,896.17
9100	GENERAL SERVICES	10,500.00
9200	CONTINGENT APPROPRIATIONS	36,266.83
9400	FRINGE BENEFITS- EMPLOYERS SHARE	260,000.00
Total Road		1,825,663.00
Jail Fund		
5100	PROTECTION TO PERSONS AND PROPERTY	554,900.00
9100	GENERAL SERVICES	1,600.00
9400	FRINGE BENEFITS- EMPLOYERS SHARE	32,530.00
Total Jail		589,030.00
County Police Fund		
5000	GENERAL GOVERNMENT	91,000.00
Total Cnty Police		91,000.00
SPENCER COUNTY SB 135		
5000	GENERAL GOVERNMENT	60,000.00
Total SB 135 (CLERK)		60,000.00
SPENCER CO. OPIOD FUND		
5200	GENERAL HEALTH AND SANITATION	120,300.00
Total SPENCER OPIOD		120,300.00
Total Budget Appropriations		13,401,824.00

FY 2023-2024 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	104,000.00	0.97%	0.78%
01-5001-103-0	CO JUDGE/EXEC DEPUTY SALARY	48,000.00	0.45%	0.36%
01-5001-106-0	CO JUDGE/EXEC OFFICE STAFF	36,000.00	0.34%	0.27%
01-5001-107-0	CO JUDGE/EXEC HUMAN RESOURCE DIRECTOR			
01-5001-299-0	CO JUDGE/EXEC BENEFITS	44,000.00	0.41%	0.33%
01-5001-445-0	CO JUDGE/EXEC OFFICE SUPPLIES	10,000.00	0.09%	0.07%
01-5005-101-0	CO ATTORNEY SALARY	30,000.00	0.28%	0.22%
01-5005-105-0	CO ATTORNEY ASST SALARY	12,000.00	0.11%	0.09%
01-5005-165-0	CO ATTORNEY SECRETARY SALARY	15,600.00	0.15%	0.12%
01-5005-445-0	CO ATTORNEY RENT/EXPENSES	8,500.00	0.08%	0.06%
01-5005-578-0	CO ATTORNEY UTILITIES	6,800.00	0.06%	0.05%
01-5010-101-0	CO CLERK SALARY	107,000.00	1.00%	0.80%
01-5010-103-0	CO CLERK DEPUTIES SALARIES	230,000.00	2.15%	1.72%
01-5010-103-B	CO CLERK DEPUTIES BENEFITS	161,000.00	1.50%	1.20%
01-5010-175-0	CO CLERK OFFICE CLEANING	6,500.00	0.06%	0.05%
01-5010-210-0	CO CLERK EXPENSE ALLOWANCE	3,600.00	0.03%	0.03%
01-5010-299-0	CO CLERK BENEFITS	52,000.00	0.49%	0.39%
01-5010-318-0	CO CLERK SOFTWARE PROGRAM	32,000.00	0.30%	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	0.27%	0.22%
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	0.07%	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	0.04%	0.04%
01-5010-585-0	CO CLERK HB537 REVENUE SUPPLEMENT	35,746.43	0.33%	0.27%
01-5015-101-0	SHERIFF SALARY	107,000.00	1.00%	0.80%
01-5015-103-0	SHERIFF DEPUTIES SALARIES	482,000.00	4.50%	3.60%
01-5015-123-0	SHERIFF COURT SECURITY/TRANSPORT	105,000.00	0.98%	0.78%
01-5015-165-0	SHERIFF SECRETARY SALARIES	78,000.00	0.73%	0.58%
01-5015-299-0	SHERIFF BENEFITS/HAZ.RETIREMENT	65,000.00	0.61%	0.48%
01-5015-299-A	SHERIFF STAFF BENEFITS	240,000.00	2.24%	1.79%
01-5015-302-0	SHERIFF ADVERTISING/POSTAGE	7,000.00	0.07%	0.05%
01-5015-319-0	SHERIFF TAX SOFTWARE/UPGRADES	16,000.00	0.15%	0.12%
01-5015-348-0	SHERIFF LEADS ONLINE/CLEAR PROGRAMS	3,000.00	0.03%	0.02%
01-5015-435-0	SHERIFF COMMUNICATION/RADAR/VIDEO EQUIPMENT	16,000.00	0.15%	0.12%
01-5015-445-0	SHERIFF OFFICE SUPPLIES	9,000.00	0.08%	0.07%
01-5015-455-0	SHERIFF FUEL	44,000.00	0.41%	0.33%
01-5015-481-0	SHERIFF UNIFORMS ALLOWANCE/PERSONNEL EQUIP	6,000.00	0.06%	0.04%
01-5015-578-0	SHERIFF UTILITIES	19,000.00	0.18%	0.14%
01-5015-586-0	SHERIFF BLDG MAINTENANCE	7,000.00	0.07%	0.05%
01-5015-592-0	SHERIFF VEHICLE MAINTENANCE	20,000.00	0.19%	0.15%
01-5015-723-0	SHERIFF NEW VEHICLES			
01-5020-101-0	CORONER SALARY	8,050.00	0.08%	0.06%
01-5020-103-0	CORONER DEPUTY SALARY	3,610.00	0.03%	0.03%

FY 2023-2024 Budget Appropriations

SPENCER COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
General Fund				
01-5020-344-0	INDIGENT BURIALS	1,000.00	0.01%	0.01%
01-5020-445-0	CORONER SUPPLIES	1,500.00	0.01%	0.01%
01-5025-101-0	MAGISTRATES SALARIES	54,625.00	0.51%	0.41%
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	0.48%	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	57,000.00	0.53%	0.43%
01-5040-445-0	TREASURER OFFICE SUPPLIES	20,000.00	0.19%	0.15%
01-5047-142-0	OCCUP TAX ADMINISTRATOR SALARY	28,000.00	0.26%	0.21%
01-5047-413-0	OCCUP TAX TECHNOLOGY UPDATES	5,000.00	0.05%	0.04%
01-5047-445-0	OCCUP TAX OFFICE SUPPLIES	5,000.00	0.05%	0.04%
01-5047-567-0	OCCUP TAX REFUNDS	3,000.00	0.03%	0.02%
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	0.05%	0.04%
01-5050-445-0	ABC EXPENSES	600.00	0.01%	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	0.23%	0.19%
01-5065-193-0	ELECTION COMMISSIONERS	3,300.00	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	0.75%	0.60%
01-5070-103-0	P & Z ADMINISTRATOR SALARY	52,000.00	0.49%	0.39%
01-5070-106-0	P & Z OFFICE STAFF	37,000.00	0.35%	0.28%
01-5070-167-0	P & Z/OCCUP TAX ENFORCMENT SALARY	37,000.00	0.35%	0.28%
01-5070-191-0	P & Z BOARD OF ADJUSTMENT-PER DIEM	13,000.00	0.12%	0.10%
01-5070-302-0	P & Z ADVERTISEMENTS	4,500.00	0.04%	0.03%
01-5070-332-0	P & Z LEGAL SERVICES	7,800.00	0.07%	0.06%
01-5070-445-0	P & Z OFFICE SUPPLIES	8,000.00	0.07%	0.06%
01-5070-567-0	P & Z REFUNDS	500.00	0.00%	0.00%
01-5070-569-0	P & Z TRAINING EXPENSES	2,000.00	0.02%	0.01%
01-5070-578-0	P & Z BLDG UTILITIES	14,000.00	0.13%	0.10%
01-5075-107-0	ECONOMIC DEVELOPMENT/TOURISM/GRANT ADMINISTRATOR	49,000.00	0.46%	0.37%
01-5075-445-0	ECONOMIC DEVELOPMENT OFFICE SUPPLIES	2,000.00	0.02%	0.01%
01-5075-578-0	ECONOMIC DEVELOPMENT BUILDING EXPENSES	12,500.00	0.12%	0.09%
01-5080-175-0	CUSTODIAL SERVICES/ PERSONNEL	20,000.00	0.19%	0.15%
01-5080-185-0	SUPERINTENDENT OF BLDGS	49,000.00	0.46%	0.37%
01-5080-302-0	COUNTY ADVERTISEMENTS	5,500.00	0.05%	0.04%
01-5080-309-0	ENGINEER SVCS/SUBDIVISION CONSULTANT	18,000.00	0.17%	0.13%
01-5080-338-0	COMPUTER MAINTENANCE/CONTRACT	36,000.00	0.34%	0.27%
01-5080-352-0	ELEVATOR MAINTENANCE	5,000.00	0.05%	0.04%
01-5080-411-0	CUSTODIAL SUPPLIES	2,000.00	0.02%	0.01%

FY 2023-2024 Budget Appropriations

SPENCER COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total	
General Fund					
01-5080-571-0	BLDGS/GROUNDS MAINTENANCE	50,000.00	0.47%	0.37%	
01-5080-578-0	COURTHOUSE UTILITIES	44,000.00	0.41%	0.33%	
01-5080-721-0	MAINTENANCE SUPPLIES/EQUIPMENT	10,000.00	0.09%	0.07%	
01-5085-578-0	OTHER CO BLDG UTILITIES-MAINTENANCE	40,000.00	0.37%	0.30%	
01-5085-592-0	VEHICLE MAINTENANCE	25,000.00	0.23%	0.19%	
01-5086-571-0	ANNEX BLDG REPAIRS/MAINTENANCE	15,000.00	0.14%	0.11%	
01-5086-578-0	ANNEX UTILITIES	13,000.00	0.12%	0.10%	
97 Accounts Listed		5000	3,179,031.43	29.67%	23.72%
01-5135-105-0	DEM ASSISTANT DIRECTOR SALARY	58,000.00	0.54%	0.43%	
01-5135-107-0	DEM DIRECTOR SALARY	74,000.00	0.69%	0.55%	
01-5135-420-0	DEM SUPPLIES	1,000.00	0.01%	0.01%	
01-5136-348-0	RADIOTOWER/COMMUNICATIONS EQUIPMENT	4,000.00	0.04%	0.03%	
01-5140-137-0	EMS SALARIES	750,000.00	7.00%	5.60%	
01-5140-202-H	EMS HAZARDOUS RETIREMENT MATCH	415,000.00	3.87%	3.10%	
01-5140-320-0	EMS BILLING CONTRACT	45,000.00	0.42%	0.34%	
01-5140-343-0	EMS MEDIC DIRECTOR FEE	3,600.00	0.03%	0.03%	
01-5140-443-0	EMS PARTS & REPAIRS	35,000.00	0.33%	0.26%	
01-5140-445-0	EMS OFFICE SUPPLIES	10,000.00	0.09%	0.07%	
01-5140-446-0	EMS GRANT	10,000.00	0.09%	0.07%	
01-5140-455-0	EMS FUEL & FLUIDS	43,000.00	0.40%	0.32%	
01-5140-481-0	EMS UNIFORMS ALLOWANCE	4,000.00	0.04%	0.03%	
01-5140-550-0	EMS MEDIC SUPPLIES/EQUIPMENT	100,000.00	0.93%	0.75%	
01-5140-567-0	EMS REFUNDS	2,000.00	0.02%	0.01%	
01-5140-578-0	EMS UTILITIES	45,000.00	0.42%	0.34%	
01-5140-586-0	EMS BUILDING FACILITY MAINTENANCE	40,000.00	0.37%	0.30%	
01-5140-739-0	EMS VEHICLE REMOUNT/PURCHASE				
01-5145-315-0	E911 CONTRACT W/AT&T	4,000.00	0.04%	0.03%	
01-5145-322-0	E911 DISPATCHING CONTRACT	80,000.00	0.75%	0.60%	
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	1,727,150.00	16.12%	12.89%
01-5205-102-0	ANIMAL CONTROL OFFICER SALARY	51,000.00	0.48%	0.38%	
01-5205-172-0	ANIMAL CONTROL ASSISTANT SALARY	41,000.00	0.38%	0.31%	
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	16,000.00	0.15%	0.12%	
01-5205-549-0	ANIMAL MEDICALS	14,000.00	0.13%	0.10%	
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	39,500.00	0.37%	0.29%	
01-5217-161-0	RECYCLING PERSONNEL	70,000.00	0.65%	0.52%	
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%	

FY 2023-2024 Budget Appropriations

SPENCER COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
General Fund				
01-5217-578-0	RECYCLING BLDG UTILITIES	10,000.00	0.09%	0.07%
01-5217-586-0	RECYCLING BLDG/EQUIP EXPENSE	5,000.00	0.05%	0.04%
01-5217-741-0	RECYCLING GRANT EXPENSES	20,000.00	0.19%	0.15%
	16 Accounts Listed	5200	295,500.00	2.76% 2.20%
01-5305-507-0	SENIOR CITIZENS CONTRIBUTION	40,000.00	0.37%	0.30%
01-5305-586-0	SENIOR CITIZENS BLDG EXPENSES	1,500.00	0.01%	0.01%
01-5310-507-0	PUBLIC ADVOCATE PROGRAM	6,000.00	0.06%	0.04%
01-5330-344-0	GENERAL CHARITY/WELFARE/CEMETARY MAINTENANCE	5,000.00	0.05%	0.04%
01-5330-348-0	COMMUNITY EVENTS	15,000.00	0.14%	0.11%
01-5340-468-0	SOLID WASTE/LITTER PROGRAMS	33,000.00	0.31%	0.25%
	6 Accounts Listed	5300	100,500.00	0.94% 0.75%
01-5401-107-0	PUBLIC WORKS DIRECTOR SALARY	47,000.00	0.44%	0.35%
01-5401-179-0	PUBLIC WORKS PART-TIME/SEASONAL HELP	60,000.00	0.56%	0.45%
01-5401-185-0	PUBLIC WORKS ASSISTANT DIRECTOR SALARY	30,000.00	0.28%	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	0.08%	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	20,000.00	0.19%	0.15%
01-5401-578-0	PUBLIC WORKS UTILITIES	14,000.00	0.13%	0.10%
01-5401-741-0	PUBLIC WORKS GRANT LIGHTING PROJECT			
01-5420-507-0	TOURISM SUPPORT	10,000.00	0.09%	0.07%
01-5420-566-0	TOURISM/ROOM TAX	30,000.00	0.28%	0.22%
	12 Accounts Listed	5400	240,500.00	2.24% 1.79%
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	0.09%	0.07%
01-8099-585-W	WAR MEMORIAL	750.00	0.01%	0.01%
01-8099-741-0	CAPITAL PROJECTS-OTHER	50,000.00	0.47%	0.37%
01-8099-741-A	AMERICAN RECOVERY FUNDS	3,403,585.17	31.76%	25.40%
01-8099-741-P	CAPITAL PROJECTS- PAVILION	250,000.00	2.33%	1.87%
01-8099-741-S	CAPITAL PROJECTS- ANIMAL SHELTER	300,000.00	2.80%	2.24%
	6 Accounts Listed	8000	4,014,335.17	37.46% 29.95%
01-9100-186-0	EMPLOYEE ACCUMULATED LEAVE GENERAL FD	20,000.00	0.19%	0.15%
01-9100-191-0	ETHICS COMMISSION-PER DIEM	1,500.00	0.01%	0.01%
01-9100-307-0	COUNTY AUDITING SERVICES	40,000.00	0.37%	0.30%
01-9100-307-C	CO CLERK AUDITS	10,000.00	0.09%	0.07%
01-9100-307-S	SHERIFF AUDITS	16,000.00	0.15%	0.12%
01-9100-382-0	EMPLOYEE DRUG/EMPLOYMT TESTINGS	4,000.00	0.04%	0.03%
01-9100-399-0	MISCELLANEOUS - GENERAL FUND	200.00	0.00%	0.00%
01-9100-503-0	BANK CHARGES - GENERAL FUND	1,500.00	0.01%	0.01%
01-9100-521-0	INSURANCE & BONDS GENERAL FUND	125,000.00	1.17%	0.93%
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%

FY 2023-2024 Budget Appropriations

SPENCER COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
General Fund				
12 Accounts Listed		9100	244,400.00	2.28%
01-9200-999-0	RESERVES FOR TRANSFER GENERAL FUND	142,614.40	1.33%	1.06%
1 Accounts Listed		9200	142,614.40	1.33%
01-9400-201-0	SOCIAL SECURITY - EMPLOYER MATCH GENERAL	150,000.00	1.40%	1.12%
01-9400-202-0	NON-HAZARD RETIREMT- EMPLOYER MATCH GENERAL	250,000.00	2.33%	1.87%
01-9400-203-0	EMPLOYEE BENEFITS CARDS GENERAL FD	40,000.00	0.37%	0.30%
01-9400-204-0	LIFE INSURANCE - EMPLOYER PAID	3,000.00	0.03%	0.02%
01-9400-205-0	HEALTH INSURANCE - EMPLOYER MATCH GENERAL	200,000.00	1.87%	1.49%
01-9400-208-0	UNEMPLOYMENT INSURANCE EMPLOYER PAID	20,000.00	0.19%	0.15%
01-9400-209-0	WORK COMP INSURANCE - EMPLOYER PAID GENERAL FD	65,000.00	0.61%	0.48%
01-9400-212-0	HB 810 TRAINING INCENTIVES	40,000.00	0.37%	0.30%
8 Accounts Listed		9400	768,000.00	7.17%
01-9500-567-0	INSURANCE REIMBURSEMENTS GENERAL			
1 Accounts Listed		9500		
183 Accounts Listed		General	10,715,831.00	79.96%
Road Fund				
02-6103-102-0	ROAD FOREMAN SALARY	65,000.00	3.56%	0.48%
02-6105-143-0	ROAD LABORERS SALARIES	300,000.00	16.43%	2.24%
02-6105-311-0	STATE-FUNDED PROJECT-FLEX	245,449.00	13.44%	1.83%
02-6105-311-D	STATE-FUNDED DISCRETIONARY			
02-6105-312-0	STATE-FUNDED PROJECT-BRIDGES			
02-6105-405-0	ASPHALT-GENERAL COUNTY ROADS	200,000.00	10.95%	1.49%
02-6105-407-0	CONCRETE/CONCRETE BARRICADES	15,000.00	0.82%	0.11%
02-6105-409-0	ROCK,STONE, GRAVEL	100,000.00	5.48%	0.75%
02-6105-409-F	ROCK FABRIC	1,000.00	0.05%	0.01%
02-6105-431-0	GUARDRAILS	15,000.00	0.82%	0.11%
02-6105-439-C	COLD-MIX EMULSION	12,000.00	0.66%	0.09%
02-6105-439-H	HOT-MIX EMULSION			
02-6105-441-0	NEW EQUIPMENT/RENTALS	20,000.00	1.10%	0.15%
02-6105-445-0	ROAD OFFICE SUPPLIES	4,000.00	0.22%	0.03%
02-6105-446-0	SNOW REMOVAL	10,000.00	0.55%	0.07%
02-6105-447-0	ROAD MATERIALS & SUPPLIES	7,000.00	0.38%	0.05%
02-6105-447-C	ROAD PROJECT-CEDAR SPRINGS			
02-6105-447-L	ROAD PROJECT- LITTLE ELK BRIDGE			
02-6105-447-S	ROAD PROJECT - SILO	94,447.17	5.17%	0.70%
02-6105-447-W	ROAD PROJECT-WASHBURN LANE REPAIRS			
02-6105-455-0	ROAD FUEL & FLUIDS	48,000.00	2.63%	0.36%
02-6105-457-0	CULVERTS	10,000.00	0.55%	0.07%
02-6105-467-0	ROAD MOWER PARTS	9,000.00	0.49%	0.07%
02-6105-469-0	SIGNS AND SAFETY EQUIPMENT	5,000.00	0.27%	0.04%
02-6105-475-0	TOOLS	5,000.00	0.27%	0.04%
02-6105-479-0	TIRES	9,000.00	0.49%	0.07%
02-6105-548-0	SPECIAL PROJECTS/FEMA MATCH	200,000.00	10.95%	1.49%
02-6105-548-H	ROAD PROJECT- OLD HEADY BRIDGE	50,000.00	2.74%	0.37%
02-6105-574-0	ROAD TRAINING EXPENSES	4,000.00	0.22%	0.03%

FY 2023-2024 Budget Appropriations

SPENCER COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
Road Fund				
02-6105-578-0	ROAD UTILITIES	25,000.00	1.37%	0.19%
02-6105-592-0	ROAD VEHICLE MAINTENANCE	50,000.00	2.74%	0.37%
02-6105-731-0	ROAD RIGHT-OF-WAY WORK	15,000.00	0.82%	0.11%
02-6105-742-0	CAPITAL PROJECTS-BUILDING EXPENSE			
	33 Accounts Listed	6100	1,518,896.17	83.20%
02-9100-307-0	COUNTY AUDITING SERVICE	5,000.00	0.27%	0.04%
02-9100-503-0	BANK CHARGES ROAD FD	500.00	0.03%	0.00%
02-9100-521-0	INSURANCE ROAD FD	5,000.00	0.27%	0.04%
	3 Accounts Listed	9100	10,500.00	0.58%
02-9200-186-0	EMPLOYEE ACCUMULATED LEAVE ROAD FD	5,000.00	0.27%	0.04%
02-9200-999-0	RESERVE FOR TRANSFERS ROAD FD	31,266.83	1.71%	0.23%
	2 Accounts Listed	9200	36,266.83	1.99%
02-9400-201-0	SOCIAL SECURITY - EMPLOYER MATCH ROAD FD	30,000.00	1.64%	0.22%
02-9400-202-0	NON-HAZARD RETIREMT- EMPLOYER MATCH ROAD FD	110,000.00	6.03%	0.82%
02-9400-203-0	EMPLOYEE BENEFITS CARDS ROAD FD	11,000.00	0.60%	0.08%
02-9400-205-0	HEALTH INSURANCE - EMPLOYER MATCH ROAD FD	85,000.00	4.66%	0.63%
02-9400-208-0	UNEMPLOYMENT INSURANCE EMPLOYER PAID	4,000.00	0.22%	0.03%
02-9400-209-0	WORK COMP INSURANCE - EMPLOYER PAID ROAD FD	20,000.00	1.10%	0.15%
	6 Accounts Listed	9400	260,000.00	14.24%
	44 Accounts Listed	Road	1,825,663.00	13.62%
Jail Fund				
03-5101-101-0	JAILER SALARY	50,400.00	8.56%	0.38%
03-5101-103-0	DEPUTY JAILERS	10,000.00	1.70%	0.07%
03-5101-314-0	JAIL HOUSING CONTRACTS	450,000.00	76.40%	3.36%
03-5101-446-0	JAILER & TRANSPORT EXPENSES	3,000.00	0.51%	0.02%
03-5101-455-0	JAIL FUEL	4,000.00	0.68%	0.03%
03-5101-481-0	JAIL UNIFORMS ALLOWANCE	1,000.00	0.17%	0.01%
03-5101-549-0	INMATE MEDICAL COSTS	32,000.00	5.43%	0.24%
03-5101-592-0	JAILER VEHICLE MAINTENANCE	4,000.00	0.68%	0.03%
03-5102-314-0	JUVENILE HOUSING CONTRACTS	500.00	0.08%	0.00%
	9 Accounts Listed	5100	554,900.00	94.21%
03-9100-499-0	MISCELLANEOUS - JAIL FUND	200.00	0.03%	0.00%
03-9100-503-0	BANK CHARGES - JAIL FUND	400.00	0.07%	0.00%
03-9100-551-0	JAILER ASSOCIATION DUES/TRAINING/CONF	1,000.00	0.17%	0.01%
	3 Accounts Listed	9100	1,600.00	0.27%
03-9400-201-0	SOCIAL SECURITY - EMPLOYER MATCH JAIL FD	5,000.00	0.85%	0.04%
03-9400-202-0	NON-HAZARD RETIREMT- EMPLOYER MATCH JAIL FD	16,000.00	2.72%	0.12%
03-9400-203-0	EMPLOYEE BENEFITS CARD JAIL FUND	1,000.00	0.17%	0.01%
03-9400-204-0	LIFE INSURANCE	30.00	0.01%	0.00%
03-9400-205-0	HEALTH INSURANCE - EMPLOYER MATCH JAIL FD	9,000.00	1.53%	0.07%
03-9400-212-0	HB 810 TRAINING INCENTIVE - JAILER	1,500.00	0.25%	0.01%
	6 Accounts Listed	9400	32,530.00	5.52%
	18 Accounts Listed	Jail	589,030.00	4.40%
County Police Fund				
18-5015-717-0	SHERIFF DRUG EQUIPMENT	91,000.00	100.00%	0.68%

FY 2023-2024 Budget Appropriations
SPENCER COUNTY FISCAL COURT
Fund Type: Governmental Fund: All Funds Dept: All Departments

Account	Name		Budget	% Fund	% Total
County Police Fund					
	1 Accounts Listed	5000	91,000.00	100.00%	0.68%
	1 Accounts Listed	Cnty Police	91,000.00		0.68%
SPENCER COUNTY SB 135					
76-5010-741-0	CO CLERK DOC PRESERVATION/RECORDING		60,000.00	100.00%	0.45%
	1 Accounts Listed	5000	60,000.00	100.00%	0.45%
	1 Accounts Listed	SB 135 (CLERK)	60,000.00		0.45%
SPENCER CO. OPIOD FUND					
77-5232-548-0	OPIOID EXPENSE		120,300.00	100.00%	0.90%
	1 Accounts Listed	5200	120,300.00	100.00%	0.90%
	1 Accounts Listed	SPENCER OPIOD	120,300.00		0.90%
	248 Accounts Listed	6 Funds listed totaling	13,401,824.00		

Proposed Budget Revenues

SPENCER COUNTY FISCAL COURT

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

Fiscal Year 2023-2024

General Fund		
4100	TAXES	3,204,000.00
4200	IN LIEU TAX PAYMENTS	30,000.00
4400	LICENSE AND PERMITS	416,000.00
4500	INTERGOVERNMENTAL REVENUES	1,626,651.00
4600	CHARGES FOR SERVICES	853,000.00
4700	MISCELLANEOUS REVENUES	55,600.00
4800	INTEREST EARNED	6,000.00
4900	SURPLUS, BORROWING AND TRANSFERS	4,524,580.00
Total General		10,715,831.00
Road Fund		
4500	INTERGOVERNMENTAL REVENUES	1,615,263.00
4700	MISCELLANEOUS REVENUES	100.00
4800	INTEREST EARNED	300.00
4900	SURPLUS, BORROWING AND TRANSFERS	210,000.00
Total Road		1,825,663.00
Jail Fund		
4500	INTERGOVERNMENTAL REVENUES	83,960.00
4700	MISCELLANEOUS REVENUES	200.00
4800	INTEREST EARNED	50.00
4900	SURPLUS, BORROWING AND TRANSFERS	504,820.00
Total Jail		589,030.00
Federal Grants		
4500	INTERGOVERNMENTAL REVENUES	
4900	SURPLUS, BORROWING AND TRANSFERS	
Total Federal Grant		
County Police Fund		
4500	INTERGOVERNMENTAL REVENUES	10,000.00
4800	INTEREST EARNED	1,000.00
4900	SURPLUS, BORROWING AND TRANSFERS	80,000.00
Total Cnty Police		91,000.00
SPENCER COUNTY SB 135		
4700	MISCELLANEOUS REVENUES	35,000.00
4800	INTEREST EARNED	
4900	SURPLUS, BORROWING AND TRANSFERS	25,000.00
Total SB 135 (CLERK)		60,000.00
SPENCER CO. OPIOD FUND		
4700	MISCELLANEOUS REVENUES	20,000.00
4800	INTEREST EARNED	300.00
4900	SURPLUS, BORROWING AND TRANSFERS	100,000.00
Total SPENCER OPIOD		120,300.00
Total Budget Revenues		13,401,824.00

FY 2023-2024 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	1,065,000.00	9.94%	7.95%	
01-4102- -	PERSONAL PROPERTY TAX	32,000.00	0.30%	0.24%	
01-4103- -	MOTOR VEHICLE TAX	168,000.00	1.57%	1.25%	
01-4104- -	DELINQUENT PROPERTY TAX	7,000.00	0.07%	0.05%	
01-4130- -	BANK FRANCHISE FEE	34,000.00	0.32%	0.25%	
01-4134- -	OCCUPATIONAL TAX	800,000.00	7.47%	5.97%	
01-4135- -	DEED TRANSFERS FEE	148,000.00	1.38%	1.10%	
01-4137- -	INSURANCE PREMIUMS FEE	920,000.00	8.59%	6.86%	
01-4138- -	TRANSIENT ROOM TAX	30,000.00	0.28%	0.22%	
	9 Accounts Listed	4100	3,204,000.00	29.90%	23.91%
01-4210- -	PAYMENT IN LIEU OF TAXES	30,000.00	0.28%	0.22%	
	1 Accounts Listed	4200	30,000.00	0.28%	0.22%
01-4401- -	BUSINESS LICENSES	130,000.00	1.21%	0.97%	
01-4402- -	ALCOHOLIC BEVERAGE LICENSES	6,000.00	0.06%	0.04%	
01-4407- -	PLANNING & ZONING	85,000.00	0.79%	0.63%	
01-4411- -	IMPACT FEES	2,000.00	0.02%	0.01%	
01-4417- -	CABLE TV FRANCHISE	14,000.00	0.13%	0.10%	
01-4418- -	SOLID WASTE FRANCHISE	170,000.00	1.59%	1.27%	
01-4420- -	ANIMAL CONTROL FEES	9,000.00	0.08%	0.07%	
	7 Accounts Listed	4400	416,000.00	3.88%	3.10%
01-4503- -	AMERICAN RECOVERY FUNDS				
01-4505- -	MOTAX OTHER COUNTIES	19,000.00	0.18%	0.14%	
01-4510- -	STATE GRANTS	60,000.00	0.56%	0.45%	
01-4520- -	ELECTION EXPENSE ALLOTMENT	7,140.00	0.07%	0.05%	
01-4521- -	BOARD OF ASSESSORS	200.00	0.00%	0.00%	
01-4522- -	LEGAL PROCESS	80.00	0.00%	0.00%	
01-4532- -	AOC SPACE RENTAL	80,000.00	0.75%	0.60%	
01-4541- -	DEM REIMBURSEMENTS	18,000.00	0.17%	0.13%	
01-4544- -	CITY FLOODWALL CERTIFICATION PAYMENT	12,500.00	0.12%	0.09%	
01-4548- -	CLERK FEE POOLING	789,491.00	7.37%	5.89%	
01-4549- -	SHERIFF FEE POOLING	588,240.00	5.49%	4.39%	
01-4558- -	LITTER ABATEMENT	33,000.00	0.31%	0.25%	
01-4567- -	COURT FEES	19,000.00	0.18%	0.14%	
	13 Accounts Listed	4500	1,626,651.00	15.18%	12.14%
01-4608- -	AMBULANCE	840,000.00	7.84%	6.27%	
01-4611- -	EMS CPR CLASS FEES	3,000.00	0.03%	0.02%	
01-4680- -	DEAD ANIMAL REMOVAL	10,000.00	0.09%	0.07%	
	3 Accounts Listed	4600	853,000.00	7.96%	6.36%
01-4704- -	SURPLUS SALES	3,000.00	0.03%	0.02%	
01-4707- -	FARM INCOME	2,500.00	0.02%	0.02%	
01-4710- -	PARKS/REC SALES	20,000.00	0.19%	0.15%	
01-4711- -	RENTALS	3,600.00	0.03%	0.03%	
01-4713- -	RECYCLING	15,000.00	0.14%	0.11%	
01-4727- -	REIMBURSEMENTS	6,000.00	0.06%	0.04%	
01-4731- -	MISCELLANEOUS	5,000.00	0.05%	0.04%	

FY 2023-2024 Budget Revenues

SPENCER COUNTY FISCAL COURT

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

Account	Name	Budget	% Fund	% Total
General Fund				
01-4760- -	OPIOID COURT SETTLEMENTS			
01-4798- -	DOG DONATIONS			
01-4799- -	WAR MEMORIAL	500.00	0.00%	0.00%
	10 Accounts Listed	4700	55,600.00	0.52% 0.41%
01-4801- -	BANK INTEREST	6,000.00	0.06%	0.04%
	1 Accounts Listed	4800	6,000.00	0.06% 0.04%
01-4901- -	PRIOR YEAR SURPLUS	5,014,400.00	46.79%	37.42%
01-4903- -	PRIOR YEAR ADJUSTMENT			
01-4909- -	TRANSFERS OUT	(489,820.00)	-4.57%	-3.65%
01-4910- -	TRANSFERS IN			
01-4911- -	BORROWED MONIES			
	5 Accounts Listed	4900	4,524,580.00	42.22% 33.76%
	49 Accounts Listed	General	10,715,831.00	79.96%
Road Fund				
02-4503- -	FEMA	200,000.00	10.95%	1.49%
02-4510- -	STATE GRANTS	295,449.00	16.18%	2.20%
02-4516- -	TRUCK LICENSES	223,214.00	12.23%	1.67%
02-4517- -	DRIVERS LICENSES	4,600.00	0.25%	0.03%
02-4518- -	COUNTY ROAD AID	892,000.00	48.86%	6.66%
	5 Accounts Listed	4500	1,615,263.00	88.48% 12.05%
02-4706- -	SALE OF ROAD MATERIAL			
02-4727- -	REIMBURSEMENTS			
02-4731- -	MISCELLANEOUS	100.00	0.01%	0.00%
	3 Accounts Listed	4700	100.00	0.01% 0.00%
02-4801- -	BANK INTEREST	300.00	0.02%	0.00%
	1 Accounts Listed	4800	300.00	0.02% 0.00%
02-4901- -	PRIOR YEAR SURPLUS	200,000.00	10.95%	1.49%
02-4903- -	PRIOR YEAR ADJUSTMENT			
02-4909- -	TRANSFERS OUT			
02-4910- -	TRANSFERS IN	10,000.00	0.55%	0.07%
	4 Accounts Listed	4900	210,000.00	11.50% 1.57%
	13 Accounts Listed	Road	1,825,663.00	13.62%
Jail Fund				
03-4533- -	JAIL ALLOTMENT	42,500.00	7.22%	0.32%
03-4534- -	JAIL MEDICAL	3,360.00	0.57%	0.03%
03-4535- -	COURT COSTS	10,500.00	1.78%	0.08%
03-4538- -	DUI FEES	2,600.00	0.44%	0.02%
03-4561- -	COURT FEES			
03-4569- -	LOCAL CORRECT'N ASSIST	25,000.00	4.24%	0.19%
	6 Accounts Listed	4500	83,960.00	14.25% 0.63%
03-4731- -	MISCELLANEOUS	200.00	0.03%	0.00%
	1 Accounts Listed	4700	200.00	0.03% 0.00%
03-4801- -	BANK INTEREST	50.00	0.01%	0.00%
	1 Accounts Listed	4800	50.00	0.01% 0.00%
03-4901- -	PRIOR YEAR SURPLUS	25,000.00	4.24%	0.19%
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Page 2 of 3				

FY 2023-2024 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	479,820.00	81.46%	3.58%
	4 Accounts Listed	4900	504,820.00	85.70%
	12 Accounts Listed	Jail	589,030.00	4.40%
Federal Grants				
07-4504- -	CDBG/UTILITY ASSISTANCE			
	1 Accounts Listed	4500		
07-4901- -	SURPLUS, PRIOR YEAR			
	1 Accounts Listed	4900		
	2 Accounts Listed	Federal Grant		
County Police Fund				
18-4503- -	SHERIFF FEDERAL DRUG FORFEITURE	10,000.00	10.99%	0.07%
	1 Accounts Listed	4500	10,000.00	10.99%
18-4801- -	INTEREST	1,000.00	1.10%	0.01%
	1 Accounts Listed	4800	1,000.00	1.10%
18-4901- -	SURPLUS	80,000.00	87.91%	0.60%
	1 Accounts Listed	4900	80,000.00	87.91%
	3 Accounts Listed	Cnty Police	91,000.00	0.68%
SPENCER COUNTY SB 135				
76-4731- -	CO CLERK DOC PRESERVATION/RECORDINGS	35,000.00	58.33%	0.26%
	1 Accounts Listed	4700	35,000.00	58.33%
76-4801- -	INTEREST EARNED			
	1 Accounts Listed	4800		
76-4901- -	SURPLUS	25,000.00	41.67%	0.19%
	1 Accounts Listed	4900	25,000.00	41.67%
	3 Accounts Listed	SB 135 (CLERK)	60,000.00	0.45%
SPENCER CO. OPIOD FUND				
77-4760- -	OPIOID RECEIPTS	20,000.00	16.63%	0.15%
	1 Accounts Listed	4700	20,000.00	16.63%
77-4801- -	INTEREST	300.00	0.25%	0.00%
	1 Accounts Listed	4800	300.00	0.25%
77-4901- -	SURPLUS	100,000.00	83.13%	0.75%
77-4910- -	TRANSFERS IN			
	2 Accounts Listed	4900	100,000.00	83.13%
	4 Accounts Listed	SPENCER OPIOD	120,300.00	0.90%
	86 Accounts Listed	7 Funds listed totaling	13,401,824.00	

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> <small>Account Number</small>	<u>John D. Dale, Jr., contract for legal services, \$650/mth paid biweekly</u> <small>Description</small>
<u>0151403430</u> <small>Account Number</small>	<u>contract for ALS physician, \$300/mth paid monthly</u> <small>Description</small>
<u>0150054450</u> <small>Account Number</small>	<u>Jewell Brothers Investments, rent for county attorney building, \$650/mth paid monthly</u> <small>Description</small>
<u>various</u> <small>Account Number</small>	<u>office postage, payable as needed</u> <small>Description</small>
<u>0191005690</u> <small>Account Number</small>	<u>conference registration fees, as needed</u> <small>Description</small>

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 _____, second by _____
Vote _____

Signed _____ County Judge Executive _____ Date _____

Approved _____ State Local Finance Officer _____ Date _____

FY 2023-2024 Budget Appropriations
SPENCER COUNTY FISCAL COURT

BUDGET SIGNATURE PAGE

Submitted

Date 5-16-23

Signed [Signature]
County Judge/Executive

Approved as to Form and Classification

Date 5-30-23

Signed Robert O. Boone
State Local Finance Officer

This budget ordinance was duly adopted by the Spencer County Fiscal Court, Commonwealth of Kentucky, on this the 5th day of June 2023

Signed [Signature]
County Judge/Executive

Attest [Signature]
County Clerk