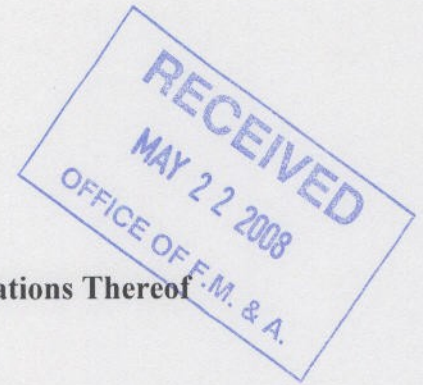


**Spencer County, Kentucky
Ordinance No. 15
Fiscal Year 2008 Series**



An Ordinance Relating to the Annual Budget and Appropriations Thereof

Whereas, the Fiscal Court of Spencer County, Commonwealth of Kentucky, tentatively approved the attached proposed budget for Fiscal Year 2008-2009 on the 19th day of May, 2008; and

Whereas, the State Local Finance Officer approved the proposed budget as to form and classification on the 28th day of May, 2008;

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 copy attached) is hereby adopted for the Fiscal Year 2008-2009 and the amounts stated are appropriated for the purposes indicated.

BUDGET SUMMARY

01	GENERAL FUND		
	50__	General Government	\$1,218,820.38
	51__	Protection to Persons & Property	\$ 907,371.00
	52__	General Health & Sanitation	\$ 147,000.00
	53__	Social Services	\$ 29,900.00
	54__	Recreation & Culture	\$ 98,500.00
	74__	Tax Anticipation Notes	\$ 400.00
	75__	Borrowed Money (Notes)	\$ 400.00
	77__	Lease(s)	\$ 297,000.00
	80__	Capital Projects	\$ 75,000.00
	91__	General Services	\$ 80,000.00
	92__	Contingent Appropriations	\$ 83,448.62
	94__	Fringe Benefits (Employer's Share)	\$ 421,100.00
		General Fund Total:	\$3,358,940.00
02	ROAD FUND		
	50__	General Government	\$ 36,420.56
	61__	Roads	\$ 622,079.44
	75__	Borrowed Money (Notes)	\$ 100.00
	77__	Lease(s)	\$ 60,000.00
	91__	General Services	\$ 35,300.00
	94__	Fringe Benefits (Employer's Share)	\$ 135,000.00

Road Fund Total: \$ 888,900.00

03 JAIL FUND

51__	Protection to Persons & Property	\$ 310,300.00
91__	General Services	\$ 800.00
94__	Fringe Benefits (Employer's Share)	\$ 17,800.00
	Jail Fund Total:	\$ 328,900.00

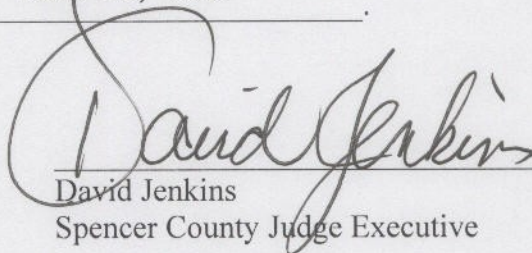
2008-2009 Total Budget: \$4,576,740.00

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

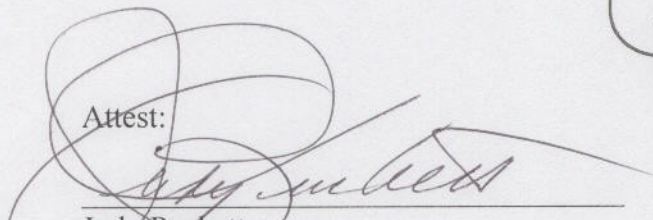
Section Three. This ordinance becomes effective July 1, 2008 upon passage and publication.

Given first reading and approval on May 19, 2008.

Given second reading and adoption on June 19, 2008.



David Jenkins
Spencer County Judge Executive

Attest:


Judy Puckett
Spencer County Fiscal Court Clerk

Budget Summary of Spencer County, Kentucky

Summary Analysis of Appropriations

Fiscal Year Ending June 30, 2009

Printed on 5/1/2008

	Category	Purpose	Appropriation
FUND 1	GENERAL		
	50	General Government	\$1,218,820.38
	51	Protection to Persons & Property	\$907,371.00
	52	General Health & Sanitation	\$147,000.00
	53	Social Services	\$29,900.00
	54	Recreation & Culture	\$98,500.00
	74	Tax Anticipation Notes	\$400.00
	75	Borrowed Money (Notes)	\$400.00
	77	Lease(s)	\$297,000.00
	80	Capitol Projects	\$75,000.00
	91	General Services	\$80,000.00
	92	Contingent Appropriations	\$83,448.62
	94	Fringe Benefits (Employer's Share)	\$421,100.00
		GENERAL Total	\$3,358,940.00
		Percent of Total Budget	73.39%
FUND 2	ROAD		
	50	General Government	\$36,420.56
	61	Roads	\$622,079.44
	75	Borrowed Money (Notes)	\$100.00
	77	Lease(s)	\$60,000.00
	91	General Services	\$35,300.00
	94	Fringe Benefits (Employer's Share)	\$135,000.00
		ROAD Total	\$888,900.00
		Percent of Total Budget	19.42%
FUND 3	JAIL		
	51	Protection to Persons & Property	\$310,300.00
	91	General Services	\$800.00
	94	Fringe Benefits (Employer's Share)	\$17,800.00
		JAIL Total	\$328,900.00
		Percent of Total Budget	7.19%

Budget Summary of Spencer County, Kentucky

Summary Analysis of Appropriations

Fiscal Year Ending June 30, 2009

Printed on 5/1/2008

<i>Category</i>	<i>Purpose</i>	<i>Appropriation</i>
<i>Total Budgeted Appropriations</i>		
TOTAL GENERAL FUND		\$3,358,940.00
TOTAL ROAD FUND		\$888,900.00
TOTAL JAIL FUND		\$328,900.00
GRAND TOTAL ALL FUNDS		\$4,576,740.00

Budget Detail of Spencer County, Kentucky
Detail Analysis of Revenue

Fiscal Year Ending June 30, 2009

Printed on 5/1/2008

Source	Code	GENERAL	ROAD	JAIL	Totals
Real Property Taxes	4101	\$720,000.00	\$0.00	\$0.00	\$720,000.00
Personal Property Taxes	4102	\$25,000.00	\$0.00	\$0.00	\$25,000.00
Motor Vehicle Taxes	4103	\$100,000.00	\$0.00	\$0.00	\$100,000.00
Delinquent Property Taxes	4104	\$30,000.00	\$0.00	\$0.00	\$30,000.00
Bank Franchise Fee	4130	\$19,000.00	\$0.00	\$0.00	\$19,000.00
Occupational License Fee	4134	\$380,000.00	\$0.00	\$0.00	\$380,000.00
Deed Transfers Fee	4135	\$90,000.00	\$0.00	\$0.00	\$90,000.00
Insurance Premiums Tax	4137	\$300,000.00	\$0.00	\$0.00	\$300,000.00
Transient Room Tax	4138	\$9,000.00	\$0.00	\$0.00	\$9,000.00
911 Telephone Surcharge	4140	\$115,000.00	\$0.00	\$0.00	\$115,000.00
Lieu of Taxes	4210	\$14,000.00	\$0.00	\$0.00	\$14,000.00
Excess Fees - Clerk	4302	\$10,000.00	\$0.00	\$0.00	\$10,000.00
Business Net Profits	4401	\$10,000.00	\$0.00	\$0.00	\$10,000.00
Planning & Zoning	4407	\$70,000.00	\$0.00	\$0.00	\$70,000.00
Impact Fees	4411	\$5,000.00	\$0.00	\$0.00	\$5,000.00
Inspection Fees	4416	\$60,000.00	\$0.00	\$0.00	\$60,000.00
Cable TV Franchise	4417	\$16,000.00	\$0.00	\$0.00	\$16,000.00
Solid Waste Franchise	4418	\$75,000.00	\$0.00	\$0.00	\$75,000.00
MoTax - Other Counties	4505	\$15,000.00	\$0.00	\$0.00	\$15,000.00
State Grants	4510	\$10,000.00	\$50,000.00	\$0.00	\$60,000.00
Truck Licenses	4516	\$0.00	\$230,000.00	\$0.00	\$230,000.00
Drivers Licenses	4517	\$0.00	\$1,700.00	\$0.00	\$1,700.00
County Road Aid	4518	\$0.00	\$545,500.00	\$0.00	\$545,500.00
Election Expenses	4520	\$52,800.00	\$0.00	\$0.00	\$52,800.00
Board of Assessments	4521	\$200.00	\$0.00	\$0.00	\$200.00
Legal Process	4522	\$90.00	\$0.00	\$0.00	\$90.00
AOC Space Rental	4532	\$80,000.00	\$0.00	\$0.00	\$80,000.00
Jail Bed Allotment	4533	\$0.00	\$0.00	\$50,000.00	\$50,000.00

Budget Detail of Spencer County, Kentucky
Detail Analysis of Revenue

Fiscal Year Ending June 30, 2009

Printed on 5/1/2008

Source	Code	GENERAL	ROAD	JAIL					Totals
Jail Medical	4534	\$0.00	\$0.00	\$1,350.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,350.00
Court Costs	4535	\$0.00	\$0.00	\$22,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22,000.00
DUI Fees	4538	\$0.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00
DEM Reimbursements	4541	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00
Fee Pooling - Sheriff	4549	\$428,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$428,000.00
Court Fees	4561	\$28,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$28,000.00
Ambulance	4608	\$480,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$480,000.00
Dispatch	4610	\$34,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$34,500.00
Dead Animal Removal Grant	4680	\$8,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,500.00
Sale of Road Materials	4706	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
Farm Income	4707	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00
Parks/Rec Sales	4710	\$30,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$30,000.00
Rentals	4711	\$27,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$27,000.00
Recycling	4713	\$42,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$42,000.00
Reimbursements	4727	\$1,000.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00
Donations	4728	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00
Miscellaneous	4731	\$500.00	\$500.00	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,200.00
Sheriff Acquisition Fund	4780	\$600.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$600.00
Interest	4801	\$5,000.00	\$10,000.00	\$400.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,400.00

Budget Detail of Spencer County, Kentucky
Detail Analysis of Revenue

Fiscal Year Ending June 30, 2009

Printed on 5/1/2008

Source	Code	GENERAL	ROAD	JAIL	Totals				
Total Revenues		\$3,302,890.00	\$838,700.00	\$78,950.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,220,540.00
Prior Year Carryover	4901	\$300,000.00	\$50,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$353,000.00
Transfers Out	4909	(\$246,950.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$246,950.00)
Transfers In	4910	\$0.00	\$0.00	\$246,950.00	\$0.00	\$0.00	\$0.00	\$0.00	\$246,950.00
Borrowed Monies	4911	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
KARP	4912	\$3,000.00	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,200.00
Total Available		\$3,358,940.00	\$888,900.00	\$328,900.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,576,740.00

Total of all Funds:

\$4,576,740.00

Budget Detail of Spencer County, Kentucky

Detail Analysis of Appropriations

Fiscal Year Ending June 30, 2009

Printed on 5/1/2008

<i>Account</i>	<i>Description</i>	<i>Appropriation</i>
0150011010	County Judge Executive Salary	\$59,785.77
0150011030	Deputy County Judge Executive Salary	\$27,865.40
0150014450	County Judge Executive Office Supplies	\$5,000.00
	<i>5001 Subtotals</i>	<i>\$92,651.17</i>
0150051010	County Attorney Salary	\$12,083.34
0150051650	County Attorney Secretary Salary	\$8,300.00
0150054450	County Attorney Office Rent	\$7,800.00
0150055780	County Attorney Utilities	\$2,300.00
	<i>5005 Subtotals</i>	<i>\$30,483.34</i>
0150101670	Fiscal Court Clerk	\$1,200.00
0150103680	County Clerk Fee - Prepare Tax Bills	\$3,500.00
0150105400	County Clerk Fee - Indexing	\$1,500.00
0150105730	County Clerk Telephone Expense	\$1,800.00
	<i>5010 Subtotals</i>	<i>\$8,000.00</i>
0150151010	Sheriff Salary	\$74,020.47
0150151030	Sheriff Deputies Salaries	\$235,000.00
0150151650	Sheriff Secretaries Salaries	\$32,200.00
015015202H	Sheriff Hazardous Retirement-Employer Match	\$110,000.00
0150153020	Sheriff Advertising	\$2,000.00
0150153070	Sheriff Tax Settlement	\$1,800.00
0150153480	Sheriff "Shop with a Cop" Donation	\$200.00
0150154450	Sheriff Office Supplies	\$6,500.00
0150154550	Sheriff Fuels	\$25,000.00
0150154810	Sheriff Uniforms Allowance	\$2,800.00
0150155630	Sheriff Postage	\$4,000.00
0150155760	Sheriff Vehicle Maintenance	\$8,000.00
0150155780	Sheriff Building Utilities	\$7,000.00
0150155950	Sheriff Drug Awareness/Acquisitions	\$600.00
	<i>5015 Subtotals</i>	<i>\$509,120.47</i>
0150201010	Coroner Salary	\$6,000.00
0150201030	Deputy Coroner Salary	\$3,000.00
0150204450	Coroner Supplies	\$2,500.00
	<i>5020 Subtotals</i>	<i>\$11,500.00</i>
0150251010	Magistrates Salaries	\$32,500.00
	<i>5025 Subtotals</i>	<i>\$32,500.00</i>
0150303670	PVA Office Contribution	\$44,500.00
0150305780	PVA Office Utilities	\$2,500.00
	<i>5030 Subtotals</i>	<i>\$47,000.00</i>
0150351990	Tax Board of Supervisors	\$400.00

Budget Detail of Spencer County, Kentucky

Detail Analysis of Appropriations

Fiscal Year Ending June 30, 2009

Printed on 5/1/2008

<i>Account</i>	<i>Description</i>	<i>Appropriation</i>
	<i>5035 Subtotals</i>	<i>\$400.00</i>
0150401020	Treasurer Salary	\$27,865.40
0150404450	Treasurer Office Supplies	\$2,500.00
	<i>5040 Subtotals</i>	<i>\$30,365.40</i>
0150471420	Occupational Tax Administrator Salary	\$31,500.00
0150474450	Occupational Tax Office Supplies	\$9,000.00
0150475670	Occupational Tax Refunds	\$1,000.00
0150475780	Occupational Tax Building Utilities	\$5,000.00
	<i>5047 Subtotals</i>	<i>\$46,500.00</i>
0150601010	Law Library - Circuit Clerk Fee	\$600.00
	<i>5060 Subtotals</i>	<i>\$600.00</i>
0150651920	Election Officers	\$7,500.00
0150651930	Election Commissioners	\$2,800.00
0150653470	Polling Places	\$500.00
0150657370	Elections/Voting Machines Expenses	\$69,500.00
	<i>5065 Subtotals</i>	<i>\$80,300.00</i>
0150701030	Planning & Zoning Administrator Salary	\$34,500.00
0150701060	Planning & Zoning Office Staff Salary	\$26,400.00
0150701670	Planning & Zoning Part-Time Enforcement Officer	\$20,000.00
0150701910	Planning & Zoning/Bd of Adjustments - Per Diem Pay	\$14,000.00
0150703020	Planning & Zoning Advertising	\$2,500.00
0150703320	Planning & Zoning Legal Services Contract	\$12,000.00
0150704450	Planning & Zoning Office Supplies	\$4,000.00
0150705670	Planning & Zoning Refunds	\$1,000.00
0150705690	Planning & Zoning Training Expenses	\$2,000.00
0150705780	Planning & Zoning Building Utilities	\$5,500.00
	<i>5070 Subtotals</i>	<i>\$121,900.00</i>
0150753090	Economic Development Authority Contribution	\$25,000.00
0150755780	Economic Development Authority Building Utilities	\$3,000.00
	<i>5075 Subtotals</i>	<i>\$28,000.00</i>
0150801750	Custodial Personnel Salary	\$22,000.00
0150801770	Maintenance Personel Salary	\$35,000.00
0150803020	County Advertising	\$3,000.00
0150803090	Subdivision Consultant Contract	\$20,000.00
0150803380	Computer Maintenance	\$12,500.00
0150803520	Elevator Maintenance	\$5,000.00
0150804110	Custodial Supplies	\$7,000.00
0150805710	Buildings Maintenance	\$15,000.00
0150805780	Courthouse Building Utilities	\$38,000.00

Budget Detail of Spencer County, Kentucky

Detail Analysis of Appropriations

Fiscal Year Ending June 30, 2009

Printed on 5/1/2008

<i>Account</i>	<i>Description</i>	<i>Appropriation</i>
0150807210	Maintenance Supplies/Equipment	\$6,000.00
	<i>5080 Subtotals</i>	<i>\$163,500.00</i>
0150855780	Other County Buildings' Utilities	\$6,000.00
	<i>5085 Subtotals</i>	<i>\$6,000.00</i>
0150865710	Annex Building Maintenance	\$5,000.00
0150865780	Annex Building Utilities	\$5,000.00
	<i>5086 Subtotals</i>	<i>\$10,000.00</i>
0151151850	Building/Electrical Inspector Salary	\$41,500.00
0151154450	Building/Electrical Inspector Office Supplies	\$3,500.00
0151154550	Building/Electrical Inspector Fuel	\$3,000.00
	<i>5115 Subtotals</i>	<i>\$48,000.00</i>
0151351070	DEM Director Salary	\$42,500.00
0151354200	DEM Office Supplies	\$5,000.00
	<i>5135 Subtotals</i>	<i>\$47,500.00</i>
0151363480	Homeland Security	\$0.00
	<i>5136 Subtotals</i>	<i>\$0.00</i>
0151401370	Ambulance Personnel Salaries	\$395,000.00
0151401670	Ambulance Clerk Salaries	\$15,400.00
015140202H	Ambulance Hazardous Retirement - Employer Match	\$140,000.00
0151404430	Ambulance Parts & Repairs	\$6,500.00
0151404460	Ambulance Materials & Supplies	\$25,000.00
0151404550	Ambulance Fuel & Fluids	\$25,000.00
0151404810	Ambulance Uniform Allowance	\$6,000.00
0151405780	Ambulance Building Utilities	\$20,000.00
	<i>5140 Subtotals</i>	<i>\$632,900.00</i>
0151453150	E911 Contract with AT&T	\$34,000.00
0151453220	Dispatching Contract	\$130,000.00
0151453390	E911 Maintenance/Building Utilities	\$8,000.00
0151454450	Dispatching Office Supplies	\$5,000.00
	<i>5145 Subtotals</i>	<i>\$177,000.00</i>
0151505130	Forest Fire Protection Fee	\$500.00
	<i>5150 Subtotals</i>	<i>\$500.00</i>
0151759030	Public Defender Contribution	\$1,471.00
	<i>5175 Subtotals</i>	<i>\$1,471.00</i>
0152053150	Humane Society Contract	\$80,000.00
0152054030	Carcass Removal Contract	\$20,000.00
0152055780	Humane Society/Animal Control Building Utilities	\$3,000.00
	<i>5205 Subtotals</i>	<i>\$103,000.00</i>

Budget Detail of Spencer County, Kentucky

Detail Analysis of Appropriations

Fiscal Year Ending June 30, 2009

Printed on 5/1/2008

<i>Account</i>	<i>Description</i>	<i>Appropriation</i>
0152171610	Recycling Personnel Salaries	\$36,000.00
0152174680	Recycling Supplies	\$5,000.00
0152175780	Recycling Building Utilities	\$3,000.00
	<i>5217 Subtotals</i>	<i>\$44,000.00</i>
0153055070	Senior Citizens Contribution	\$2,400.00
0153055860	Senior Citizens Building Expenses	\$1,000.00
	<i>5305 Subtotals</i>	<i>\$3,400.00</i>
0153105070	Public Advocacy Programs	\$5,000.00
	<i>5310 Subtotals</i>	<i>\$5,000.00</i>
0153303480	Community Events	\$1,000.00
	<i>5330 Subtotals</i>	<i>\$1,000.00</i>
0153354210	Spencer County Poor Farm Expenses	\$500.00
	<i>5335 Subtotals</i>	<i>\$500.00</i>
0153404680	Solid Waste/Litter Programs	\$20,000.00
	<i>5340 Subtotals</i>	<i>\$20,000.00</i>
0154011070	Parks Director Salary	\$24,500.00
0154011790	Parks Seasonal/Part-Time Help	\$15,000.00
0154011850	Parks Assistant Director Salary	\$21,000.00
0154014250	Parks Concessions	\$15,000.00
0154014450	Parks Office Supplies	\$2,000.00
0154014550	Parks Fuel	\$5,000.00
0154014670	Parks/Recreation Equipment	\$1,000.00
0154015780	Parks Utilities	\$6,000.00
	<i>5401 Subtotals</i>	<i>\$89,500.00</i>
0154205660	Tourism Room Tax	\$9,000.00
	<i>5420 Subtotals</i>	<i>\$9,000.00</i>
0174006990	Floodwall Tax	\$400.00
	<i>7400 Subtotals</i>	<i>\$400.00</i>
0175006990	KARP	\$400.00
	<i>7500 Subtotals</i>	<i>\$400.00</i>
0177005860	KACo Lease - Fiscal Court/Zoning Building	\$22,000.00
0177006990	KACo Lease - Ambulance	\$13,000.00
0177007180	KACo Lease - Parks Equipment	\$5,500.00
0177007410	KACo Lease - Capital Outlay	\$150,000.00
0177007420	KACo Lease - Courthouse Renovations	\$55,500.00
0177007510	KACo Lease - Sheriff Vehicles	\$51,000.00
	<i>7700 Subtotals</i>	<i>\$297,000.00</i>
0180993090	Consultant	\$40,000.00

Budget Detail of Spencer County, Kentucky

Detail Analysis of Appropriations

Fiscal Year Ending June 30, 2009

Printed on 5/1/2008

<i>Account</i>	<i>Description</i>	<i>Appropriation</i>
0180997410	Capital Projects - Other	\$25,000.00
0180999990	ADF Projects	\$10,000.00
	<i>8099 Subtotals</i>	<i>\$75,000.00</i>
0191001910	Ethics Commission - Per Diem Pay	\$500.00
0191003070	County Audits	\$6,000.00
019100307C	Clerk Audits	\$6,000.00
019100307S	Sheriff Audits	\$6,000.00
0191003990	Miscellaneous	\$500.00
0191005030	Bank Charges	\$1,000.00
0191005210	General Insurance & Bonds	\$45,000.00
0191005510	Memberships	\$5,000.00
0191005690	Conferences & Registrations	\$10,000.00
	<i>9100 Subtotals</i>	<i>\$80,000.00</i>
0192009990	Reserves for Transfer	\$83,448.62
	<i>9200 Subtotals</i>	<i>\$83,448.62</i>
0194002010	Social Security - Employer Match	\$110,000.00
0194002020	Non-Hazardous Retirement - Employer Match	\$110,000.00
0194002040	Life Insurance - Employer Paid	\$3,600.00
0194002050	Health Insurance - Employer Match	\$100,000.00
0194002080	Unemployment Insurance - Employer Paid	\$2,500.00
0194002090	Workers Compensation Insurance	\$75,000.00
0194002120	HB 810 Training Incentives	\$20,000.00
	<i>9400 Subtotals</i>	<i>\$421,100.00</i>
	Total GENERAL Fund	\$3,358,940.00

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

Fiscal Year Ending June 30, 2009

Printed on 5/1/2008

<i>Account</i>	<i>Description</i>	<i>Appropriation</i>
0250011010	County Judge Executive Salary	\$14,234.70
0250011030	Deputy County Judge Executive Salary	\$6,634.60
	<i>5001 Subtotals</i>	<i>\$20,869.30</i>
0250051010	County Attorney Salary	\$2,416.66
	<i>5005 Subtotals</i>	<i>\$2,416.66</i>
0250251010	Magistrates Salaries	\$6,500.00
	<i>5025 Subtotals</i>	<i>\$6,500.00</i>
0250401020	Treasurer Salary	\$6,634.60
	<i>5040 Subtotals</i>	<i>\$6,634.60</i>
0261031020	Road Foreman Salary	\$39,300.00
	<i>6103 Subtotals</i>	<i>\$39,300.00</i>
0261051430	Road Labor Salaries	\$175,000.00
0261054410	New Equipment	\$30,000.00
0261054470	Road Materials & Supplies	\$265,779.44
0261054550	Road Fuel	\$45,000.00
0261055780	Road Building Utilities	\$17,000.00
0261055850	State-Funded Projects	\$50,000.00
	<i>6105 Subtotals</i>	<i>\$582,779.44</i>
027500699	KARP	\$100.00
	<i>7500 Subtotals</i>	<i>\$100.00</i>
0277007130	KACo Leases - Miscellaneous Equipment	\$60,000.00
	<i>7700 Subtotals</i>	<i>\$60,000.00</i>
0291003070	County Audits	\$5,100.00
0291005030	Bank Charges	\$200.00
0291005210	General Insurance	\$30,000.00
	<i>9100 Subtotals</i>	<i>\$35,300.00</i>
0294002010	Social Security - Employer Match	\$25,000.00
0294002020	Non-Hazardous Retirement - Employer Match	\$41,000.00
0294002050	Health Insurance - Employer Match	\$20,000.00
0294002080	Unemployment Insurance - Employer Paid	\$1,000.00
0294002090	Workers Compensation Insurance	\$30,000.00
0294002100	Magistrates Exense Allowance	\$18,000.00
	<i>9400 Subtotals</i>	<i>\$135,000.00</i>
	<i>Total ROAD Fund</i>	<i>\$888,900.00</i>

Budget Detail of Spencer County, Kentucky
 Detail Analysis of Appropriations

Fiscal Year Ending June 30, 2009

Printed on 5/1/2008

<i>Account</i>	<i>Description</i>	<i>Appropriation</i>
0351011010	Jailer Salary	\$39,900.00
0351013140	Housing Contracts	\$183,000.00
0351013150	Prisoner Transport Contract	\$34,400.00
0351013990	Transport Costs	\$12,000.00
0351015490	Medical Costs	\$38,000.00
	<i>5101 Subtotals</i>	<i>\$307,300.00</i>
0351023140	Juvenile Housing Contracts	\$3,000.00
	<i>5102 Subtotals</i>	<i>\$3,000.00</i>
0391004990	Miscellaneous	\$500.00
0391005030	Bank Charges	\$200.00
0391005510	Association Dues	\$100.00
	<i>9100 Subtotals</i>	<i>\$800.00</i>
0394002010	Social Security - Employer Match	\$3,500.00
0394002020	Non-Hazardous Retirement - Employer Match	\$7,500.00
0394002050	Heath Insurance - Employer Match	\$3,300.00
0394002120	HB 810 Training Incentive	\$3,500.00
	<i>9400 Subtotals</i>	<i>\$17,800.00</i>
	<i>Total JAIL Fund</i>	<i>\$328,900.00</i>

Budget Document Page ___ of ___ Pages

Submitted

Date 5/20/08

(Signed) David Julius
County Judge/Executive

Approved as to Form and Classification

Date 5/28/08

(Signed) Loni Campbell
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 19th day of June, 2008.

(Signed) David Julius
County Judge/Executive

Attest: [Signature]
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.

ROAD FUND COST ALLOCATION WORKSHEET

1. General Fund*	\$	3,302,890.00	Line 2	\$ 838,700.00
2. Road Fund*	\$	838,700.00	Divided by	
3. Jail Fund*	\$	78,950.00	Line 6	\$ 4,220,540.00
4. LGEA Fund*	\$	-		
5. Other Funds*	\$	-		
6. Total	\$	4,220,540.00	Equals	19.9%

*These amounts are taken from budget revenue lines 55 & 86, as applicable.

Account #	Description	Amount	%	Road Fund \$ Allowed
Office of the County Judge Executive				
5001-101	County Judge Exec. Salary	\$ 74,020.47	X 19.9% =	\$ 14,730.07
5001-103	Deputy Judge Exec. Salary	\$ 34,500.00	X 19.9% =	\$ 6,865.50
5001-_____				
5001-_____				
Office of the County Attorney				
5005-101	County Attorney Salary	\$ 14,500.00	X 19.9% =	\$ 2,885.50
5005-_____				
5005-_____				
Fiscal Court Clerk				
50 - _____				
Fiscal Court				
5025-101	Magistrates' Salaries	\$ 39,000.00	X 19.9% =	\$ 7,761.00
5025-_____				
5025-_____				
Office of the County Treasurer				
5040-102	Treasurer Salary	\$ 34,500.00	X 19.9% =	\$ 6,865.50
5040-_____				
Administration				
9400-202	Retirement Match	196520.47 x 16.17%	X 19.9% =	\$ 6,323.69
9400-201	Social Security Match (after 5%	186694.45x7.65%	X 19.9% =	\$ 2,842.14
9 - _____	employee retirement)			
9 - _____				
Subtotal of Administrative Costs				\$ 48,273.41
Other (ie. TAP, Road Patrol, Etc., No office expense permitted)				
5 - _____				
5 - _____				
Subtotal Other				
Grand Total (The sum of the subtotal of administrative costs and other costs*)				\$ 48,273.41

STATE LOCAL FINANCE OFFICER REQUIREMENT

**2007 YEAR TAX RATES FOR ALL COUNTYWIDE TAXING DISTRICTS
EXCLUDING SCHOOL DISTRICTS**

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

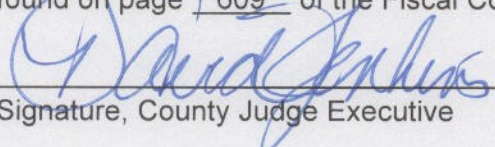
These tax rates will be used for the calculation of the compensating and 4% tax rates for the next year.

County Rates

Real Property	<u>8.8</u>	Motor Vehicle	<u>12.3</u>
Personal Property	<u>12.3</u>	Watercraft	<u>12.3</u>
Bank Deposit Rate	<u>0.025%</u>		

Special Districts	Ambulance	Library	Soil Cons.	Ext. Service	Health
Real Property		<u>3.1</u>	<u>0.009</u>	<u>3.43</u>	<u>4.0</u>
Personal Property		<u>16.55</u>		<u>17.82</u>	<u>4.0</u>
Motor Vehicles				<u>3.11</u>	
Watercraft				<u>3.11</u>	
Other (Identify)	_____	_____	_____	_____	_____
Real Property	_____	_____	_____	_____	_____
Personal Property	_____	_____	_____	_____	_____
Motor Vehicles	_____	_____	_____	_____	_____
Watercraft	_____	_____	_____	_____	_____

The tax rates indicated above are from the Fiscal Court minutes of September 4, 2007 found on page 609 of the Fiscal Court Order Book number 13.


Signature, County Judge Executive

5/20/08
Date

Note: This form is for countywide districts only and is not all inclusive. Do not include 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 and utilities 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>0151405780</u> Account Number	<u>Vicki Sabie MD, contract for ALS physician, \$300/mth paid monthly</u> Description
<u>015005445</u> Account Number	<u>Chance One, rent allowance for county attorney, \$650/mth paid monthly</u> Description
<u>various</u> Account Number	<u>office postage, paid as needed</u> Description
<u>0150855780</u> Account Number	<u>Nellie Snider, surveyor office rent, \$250/mth due 1st of month</u> Description
<u>015005578</u> Account Number	<u>Kentucky Utilities, utility allowance for county attorney, \$50/mth paid monthly</u> Description
<u>0151453220</u> Account Number	<u>contract for dispatching services</u> 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 _____, second by _____
Vote _____

Signed [Signature] Fiscal Court Clerk
Date _____
Approved [Signature] State Local Finance Officer
Date 5/28/08

Long Term Liabilities

Spencer County Treasurer

Issue Date	Principal Acct	Interest Acct	Issue Description	Issue Term	Current Interest Rate	Total Principal Acct	Total Interest Amt	Total Issue	Principal Balance Remaining	Interest Balance Remaining	Reserve Earnings	Total Outstanding
9/2/2001	01 - 7700 - 742	01 - 7700 -	COURTHOUSE RENOVATIONS	10	3.910	\$900,625.00	\$215,256.72	\$1,115,881.72	\$314,120.00	\$45,935.78	\$0.00	\$360,055.78
Next Paymnt DueDate	4/20/2008	Final Paymnt DueDate	9/2/2011									
7/20/2005	01 - 7500 - 698	01 - 7500 -	BUILDING RENOVATIONS	10	4.250	\$250,000.00	\$95,712.73	\$345,712.73	\$230,000.00	\$91,868.45	\$0.00	\$321,868.45
Next Paymnt DueDate	4/20/2009	Final Paymnt DueDate	7/20/2020									
Totals						\$1,150,625.00	\$310,969.45	\$1,461,594.45	\$544,120.00	\$127,804.23	\$0.00	\$671,922.23

Short Term Liabilities

Spencer County Treasurer

Issue Date	Principal Acct	Interest Acct	Issue Description	Interest Rate	Total Principal Amt	Total Interest Amt	Total Issue	Principal Balance Remaining	Interest Balance Remaining	Total Outstanding	Next Payment Due	Final Payment Due
5/24/2003	01 - 7700 - 699	01 - 7700 - 699	AMBULANCE ✓	4.250	\$55,000.00	\$4,476.80	\$59,476.80	\$3,928.36	\$234.92	\$4,163.28	4/20/2008	7/20/2008
7/1/2005	01 - 7700 - 751	01 - 7700 - 751	VEHICLES ✓	4.250	\$90,000.00	\$12,419.68	\$102,419.68	\$45,000.00	\$4,809.55	\$49,809.55	4/20/2008	7/20/2010
2/15/2006	01 - 7700 - 751	01 - 7700 - 751	VEHICLES ✓	4.250	\$40,000.00	\$2,779.46	\$42,779.46	\$10,000.00	\$806.15	\$10,806.15	4/20/2008	7/20/2008
7/1/2006	01 - 7700 - 751	01 - 7700 - 751	VEHICLES ✓	0.000	\$20,000.00	\$0.00	\$20,000.00	\$16,000.00	\$0.00	\$16,000.00	4/20/2008	7/20/2011
2/20/2007	01 - 5010 - 348	01 - 5010 - 348	CLERK PROGRAM SUPP NET ✓	0.000	\$70,000.00	\$1,425.63	\$71,425.63	\$0.00	\$0.00	\$71,425.63	7/20/2007	7/20/2007
5/29/2007	01 - 7700 - 718	01 - 7700 - 718	MOWER & GATOR ✓	0.000	\$26,822.96	\$0.00	\$26,822.96	\$22,822.96	\$0.00	\$22,822.96	4/20/2008	6/20/2012
9/20/2007	01 - 7700 - 7410	01 - 7700 - 7410	GENERAL FUND BUDGET ✓	0.000	\$500,000.00	\$74,077.12	\$574,077.12	\$500,000.00	\$82,015.07	\$582,015.07	4/20/2008	9/20/2012
2/31/2004	02 - 7700 - 713	02 - 7700 - 713	BACKHOE REFINANCE ✓	2.175	\$151,506.00	\$18,045.95	\$170,351.95	\$58,150.77	\$0.00	\$58,150.77	4/20/2008	1/20/2010
5/20/2007	02 - 7700 - 713	02 - 7700 - 713	ROADEQUIPMENT ✓	0.000	\$144,000.00	\$36,798.49	\$180,798.49	\$134,000.00	\$34,558.93	\$168,558.93	4/20/2008	6/20/2012
6/20/2007	02 - 7700 - 7130	02 - 7700 - 7130	TRUCK ✓	3.850	\$98,525.00	\$4,822.89	\$102,547.89	\$98,525.00	\$1,300.80	\$99,825.80	4/20/2008	7/20/2008
Totals					\$1,195,853.96	\$154,846.02	\$1,350,699.98	\$888,427.09	\$103,525.42	\$991,952.51		

Friday, April 25, 2008