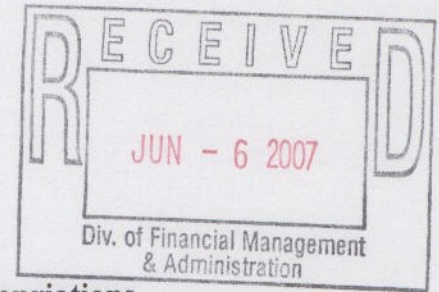


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Spencer County, Kentucky  
Ordinance No. 22  
Fiscal Year 2007 Series



**An Ordinance Relating to the Annual Budget and Appropriations**

Whereas, on 6/4/07 the Fiscal Court of Spencer County, Commonwealth of Kentucky, tentatively approved the attached proposed budget for Fiscal Year 2006-2007; and

Whereas, on 6/21/07 the State Local Finance Officer approved the proposed budget as to form and classification;

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 2007-2008 and the amounts stated are appropriated for the purposes indicated.

**BUDGET SUMMARY**

01	GENERAL FUND	
	50__ General Government	\$1,249,638.13
	51__ Protection to Persons & Property	\$ 710,521.00
	52__ General Health & Sanitation	\$ 117,000.00
	53__ Social Services	\$ 28,900.00
	54__ Recreation & Culture	\$ 66,600.00
	74__ Tax Anticipation Notes	\$ 400.00
	75__ Borrowed Money	\$ 400.00
	77__ Lease(s)	\$ 148,700.00
	80__ Capital Projects	\$ 50,000.00
	91__ General Services	\$ 92,000.00
	92__ Contingent Appropriations	\$ 756.17
	94__ Fringe Benefits (Employer Share)	\$ 585,500.00
	General Fund Total:	\$3,050,415.30
02	ROAD FUND	
	50__ General Government	\$ 44,597.31
	61__ Roads	\$ 631,782.69
	75__ Borrowed Money	\$ 100.00
	77__ Lease(s)	\$ 50,000.00
	91__ General Services	\$ 35,200.00
	94__ Fringe Benefits (Employer Share)	\$ 109,000.00
	Road Fund Total:	\$ 870,680.00

03

JAIL FUND

51__	Protection to Persons & Protection	\$ 302,300.00
91__	General Services	\$ 800.00
94__	Fringe Benefits	\$ 12,400.00
	Jail Fund Total:	\$ 315,500.00

2007-2008 Total Budget: \$4,236,595.30

**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, 2007 upon passage and publication.

Given first reading and approval on \_\_\_\_\_.

Given second reading and adoption on \_\_\_\_\_.

Attest:

\_\_\_\_\_  
David Jenkins  
Spencer County Judge Executive

\_\_\_\_\_  
Judy Puckett  
Spencer County Fiscal Court Clerk

Budget Summary of Spencer County, Kentucky

Summary Analysis of Appropriations

Fiscal Year Ending June 30, 2008

Printed on 6/4/2007

Category	Purpose	Appropriation
<b>FUND 1 GENERAL</b>		
50	General Government	\$1,249,638.13
51	Protection to Persons & Property	\$710,521.00
52	General Health & Sanitation	\$117,000.00
53	Social Services	\$28,900.00
54	Recreation & Culture	\$66,600.00
74	Tax Anticipation Notes	\$400.00
75	Borrowed Money (Notes)	\$400.00
77	Lease(s)	\$148,700.00
80	Capitol Projects	\$50,000.00
91	General Services	\$92,000.00
92	Contingent Appropriations	\$756.17
94	Fringe Benefits (Employer's Share)	\$585,500.00
	<b>GENERAL Total</b>	<b>\$3,050,415.30</b>
	<b>Percent of Total Budget</b>	<b>72.00%</b>

<b>FUND 2 ROAD</b>		
50	General Government	\$44,597.31
61	Roads	\$631,782.69
75	Borrowed Money (Notes)	\$100.00
77	Lease(s)	\$50,000.00
91	General Services	\$35,200.00
94	Fringe Benefits (Employer's Share)	\$109,000.00
	<b>ROAD Total</b>	<b>\$870,680.00</b>
	<b>Percent of Total Budget</b>	<b>20.55%</b>

<b>FUND 3 JAIL</b>		
51	Protection to Persons & Property	\$302,300.00
91	General Services	\$800.00
94	Fringe Benefits (Employer's Share)	\$12,400.00
	<b>JAIL Total</b>	<b>\$315,500.00</b>
	<b>Percent of Total Budget</b>	<b>7.45%</b>

Budget Summary of Spencer County, Kentucky

Summary Analysis of Appropriations

Fiscal Year Ending June 30, 2008

Printed on 6/4/2007

<i>Category</i>	<i>Purpose</i>	<i>Appropriation</i>
<i>Total Budgeted Appropriations</i>		
TOTAL GENERAL FUND		\$3,050,415.30
TOTAL ROAD FUND		\$870,680.00
TOTAL JAIL FUND		\$315,500.00
GRAND TOTAL ALL FUNDS		\$4,236,595.30

Budget Detail of Spencer County, Kentucky  
 Detail Analysis of Revenue

Fiscal Year Ending June 30, 2008

Printed on 6/4/2007

Source	Code	GENERAL	ROAD	JAIL				Totals
REAL PROPERTY	4101	\$675,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$675,000.00
PERSONAL PROPERTY	4102	\$25,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,000.00
MOTOR VEHICLE	4103	\$94,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$94,000.00
DELINQUENT PROPERTY TA	4104	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00
BANK FRANCHISE	4130	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,000.00
OCCUPATIONAL LICENSE FE	4134	\$697,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$697,000.00
DEED TRANSFERS	4135	\$95,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$95,000.00
TRANSIENT ROOM	4138	\$8,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,000.00
911 TELEPHONE	4140	\$115,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$115,000.00
LIEU OF TAXES	4210	\$14,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,000.00
EXCESS FEES-CLERK	4302	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00
BUSINESS LICENSE	4401	\$58,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$58,000.00
PLANNING & ZONING	4407	\$90,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$90,000.00
IMPACT FEES	4411	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,000.00
INSPECTION FEES	4416	\$70,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$70,000.00
CABLE TV FRANCHISE	4417	\$16,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,000.00
SOLID WASTE FRANCHISE	4418	\$72,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$72,000.00
MOTAX-OTHER COUNTIES	4505	\$15,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,000.00
STATE GRANTS	4510	\$10,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$60,000.00
TRUCK LICENSES	4516	\$0.00	\$233,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$233,000.00
DRIVERS LICENSES	4517	\$0.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00
COUNTY ROAD AID	4518	\$0.00	\$545,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$545,500.00
ELECTION EXPENSES	4520	\$11,600.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,600.00
BOARD OF ASSESSMENTS	4521	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00
LEGAL PROCESS	4522	\$90.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$90.00
AOC SPACE RENTAL	4532	\$100,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100,000.00
JAIL ALLOTMENT	4533	\$0.00	\$0.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00
JAIL MEDICAL	4534	\$0.00	\$0.00	\$1,350.00	\$0.00	\$0.00	\$0.00	\$1,350.00

Budget Detail of Spencer County, Kentucky  
 Detail Analysis of Revenue

Fiscal Year Ending June 30, 2008

Printed on 6/4/2007

Source	Code	GENERAL	ROAD	JAIL				Totals
COURT COSTS	4535	\$0.00	\$0.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00
DUI FEES	4538	\$0.00	\$0.00	\$3,700.00	\$0.00	\$0.00	\$0.00	\$3,700.00
DEM REIMBURSEMENT	4541	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00
SHERIFF FEE POOLING	4549	\$390,050.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$390,050.00
LITTER ABATEMENT PROG	4558	\$21,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$21,000.00
JUVENILE PAYMENTS	4560	\$0.00	\$0.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00
COURT FEES	4561	\$24,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24,000.00
AMBULANCE	4608	\$390,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$390,000.00
DISPATCH	4610	\$28,700.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$28,700.00
DEAD ANIMAL REMOVAL	4680	\$8,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,000.00
SALE OF ROAD MATERIALS	4706	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
FARM INCOME	4707	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00
PARK SALES	4710	\$30,000.00	\$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	\$27,000.00
RECYCLING	4713	\$27,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$27,000.00
REIMBURSEMENTS	4727	\$1,000.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00
DONATIONS	4728	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00
MISCELLANEOUS	4731	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
SHERIFF ACQUISITION	4780	\$600.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$600.00
INTEREST	4801	\$20,000.00	\$9,000.00	\$700.00	\$0.00	\$0.00	\$0.00	\$29,700.00

Budget Detail of Spencer County, Kentucky  
Detail Analysis of Revenue

Fiscal Year Ending June 30, 2008

Printed on 6/4/2007

<i>Source</i>	<i>Code</i>	<i>GENERAL</i>	<i>ROAD</i>	<i>JAIL</i>				<i>Totals</i>
<b>Total Revenues</b>		\$3,245,440.00	\$840,500.00	\$85,750.00	\$0.00	\$0.00	\$0.00	\$4,171,690.00
PRIOR YEAR CARRYOVER	4901	\$24,325.30	\$30,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$64,325.30
TRANSFER OUT	4909	(\$219,750.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$219,750.00)
TRANSFER IN	4910	\$0.00	\$0.00	\$219,750.00	\$0.00	\$0.00	\$0.00	\$219,750.00
BORROWED MONEY	4911	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
KARP	4912	\$400.00	\$180.00	\$0.00	\$0.00	\$0.00	\$0.00	\$580.00
<b>Total Available</b>		\$3,050,415.30	\$870,680.00	\$315,500.00	\$0.00	\$0.00	\$0.00	\$4,236,595.30

**Total of all Funds:** \$4,236,595.30

## Budget Detail of Spencer County, Kentucky

## Detail Analysis of Appropriations

Fiscal Year Ending June 30, 2008

Printed on 6/4/2007

<i>Account</i>	<i>Description</i>	<i>Appropriation</i>
0150011010	COUNTY JUDGE/EXEC SALARY	\$54,705.88
0150011030	DEPUTY COUNTY JUDGE/EXEC SALARY	\$25,038.40
0150014450	COUNTY JUDGE/EXEC OFFICE SUPPLIES	\$4,000.00
	<i>5001 Subtotals</i>	<i>\$83,744.28</i>
0150051010	COUNTY ATTORNEY SALARY	\$10,237.50
0150051650	COUNTY ATTORNEY SECRETARY SALARY	\$7,875.00
0150054450	COUNTY ATTORNEY OFFICE EXPENSES	\$8,400.00
	<i>5005 Subtotals</i>	<i>\$26,512.50</i>
0150101670	FISCAL COURT CLERK	\$1,200.00
0150103480	COUNTY CLERK PROGRAM SUPPORT	\$10,000.00
0150103680	COUNTY CLERK FEE TO PREPARE TAX BILLS	\$3,500.00
0150105400	COUNTY CLERK FEE FOR INDEXING	\$1,500.00
0150105730	COUNTY CLERK TELEPHONE	\$1,800.00
	<i>5010 Subtotals</i>	<i>\$18,000.00</i>
0150151010	SHERIFF SALARY	\$71,117.65
0150151030	SHERIFF DEPUTIES SALARIES	\$229,200.12
0150151650	SHERIFF SECRETARIES SALARIES	\$31,325.18
0150153020	SHERIFF ADVERTISING	\$2,000.00
0150153070	SHERIFF SETTLEMENT	\$1,800.00
0150153480	SHERIFF "SHOP WITH A COP"	\$0.00
0150154450	SHERIFF OFFICE SUPPLIES	\$5,500.00
015015455	SHERIFF FUEL	\$20,000.00
0150154810	SHERIFF UNIFORMS ALLOWANCE	\$2,000.00
0150155630	SHERIFF POSTAGE	\$3,000.00
0150155760	SHERIFF VEHICLE MAINTENANCE	\$10,000.00
0150155780	SHERIFF UTILITIES	\$7,000.00
0150155950	SHERIFF DRUG AWARENESS/ACQUISI	\$600.00
	<i>5015 Subtotals</i>	<i>\$383,542.95</i>
0150201010	CORONER SALARY	\$6,000.00
0150201030	DEPUTY CORONER SALARY	\$3,000.00
0150202100	CORONER EXPENSE ALLOWANCE	\$0.00
0150204450	CORONER SUPPLIES	\$2,500.00
	<i>5020 Subtotals</i>	<i>\$11,500.00</i>
0150251010	MAGISTRATES SALARIES	\$29,250.00
	<i>5025 Subtotals</i>	<i>\$29,250.00</i>
0150303670	PVA OFFICE CONTRIBUTION/SUPPLI	\$40,000.00
	<i>5030 Subtotals</i>	<i>\$40,000.00</i>
0150351990	TAX BOARD OF SUPERVISORS	\$400.00
	<i>5035 Subtotals</i>	<i>\$400.00</i>



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

Fiscal Year Ending June 30, 2008

Printed on 6/4/2007

<i>Account</i>	<i>Description</i>	<i>Appropriation</i>
0150401020	TREASURER SALARY	\$25,038.40
0150404450	TREASURER OFFICE SUPPLIES	\$2,500.00
	<i>5040 Subtotals</i>	<i>\$27,538.40</i>
0150471030	OCCUPATIONAL TAX ADMINISTRATOR SALARY	\$30,000.00
0150474450	OCCUPATIONAL TAX OFFICE SUPPLIES	\$5,000.00
0150475780	OCCUPATIONAL TAX OFFICE UTILITIES	\$5,000.00
0150479020	OCCUPATIONAL TAX PAYMENTS TO CITY	\$220,000.00
	<i>5047 Subtotals</i>	<i>\$260,000.00</i>
0150601010	LAW LIBRARY-CIRCUIT CLERK	\$600.00
	<i>5060 Subtotals</i>	<i>\$600.00</i>
0150651920	ELECTION OFFICERS	\$15,000.00
0150651930	ELECTION COMMISSIONERS	\$2,800.00
0150653470	POLLING PLACES	\$1,000.00
0150657370	ELECTION/VOTING MACHINE EXPENSES	\$40,000.00
	<i>5065 Subtotals</i>	<i>\$58,800.00</i>
0150701030	P & Z ADMINISTRATOR SALARY	\$32,550.00
0150701060	P & Z ENFORCEMENT ADMIN SALARY	\$25,200.00
0150701670	P & Z PART-TIME OFFICE STAFF	\$0.00
0150701910	P & Z/BD OF ADJUSTMENT-PER DIE	\$18,000.00
0150703020	P & Z ADVERTISEMENTS	\$2,500.00
0150703320	P & Z LEGAL SERVICES	\$12,000.00
0150704450	P & Z OFFICE SUPPLIES	\$4,000.00
0150705670	P & Z REFUNDS	\$1,000.00
0150705690	P & Z TRAINING EXPENSES	\$2,000.00
0150705780	P & Z UTILITIES	\$4,500.00
	<i>5070 Subtotals</i>	<i>\$101,750.00</i>
0150753090	ECON DEV AUTHORITY CONTRIBUTIO	\$15,000.00
	<i>5075 Subtotals</i>	<i>\$15,000.00</i>
0150801750	CUSTODIAL PERSONNEL SALARIES	\$22,000.00
0150801770	MAINTENANCE PERSONNEL SALARIES	\$55,000.00
0150803020	COUNTY ADVERTISEMENTS	\$3,000.00
0150803090	SUBDIVISION CONSULTANT	\$20,000.00
0150803380	COMPUTER MAINTENANCE	\$4,000.00
0150803520	ELEVATOR MAINTENANCE	\$5,000.00
0150804110	CUSTODIAL SUPPLIES	\$7,000.00
0150805710	BUILDINGS MAINTENANCE	\$20,000.00
0150805780	COURTHOUSE UTILITIES	\$40,000.00
0150807210	MAINTENANCE SUPPLIES/EQUIPMENT	\$6,000.00
	<i>5080 Subtotals</i>	<i>\$182,000.00</i>

Budget Detail of Spencer County, Kentucky  
 Detail Analysis of Appropriations

Fiscal Year Ending June 30, 2008

Printed on 6/4/2007

<i>Account</i>	<i>Description</i>	<i>Appropriation</i>
0150855780	OTHER CO BLDG UTILITIES	\$6,000.00
	<i>5085 Subtotals</i>	<i>\$6,000.00</i>
0150865780	ANNEX UTILITIES	\$5,000.00
	<i>5086 Subtotals</i>	<i>\$5,000.00</i>
0151101790	CONSTABLES/CROSSING GUARD	\$0.00
	<i>5110 Subtotals</i>	<i>\$0.00</i>
0151151850	BLDG/ELECL INSPECTOR SALARY	\$39,900.00
0151154450	BLDG/ELEC INSPECOR SUPPLIES	\$2,000.00
0151154550	BLDG/ELEC INSPECTOR FUEL/VEHICLE MAINTENANCE	\$3,000.00
	<i>5115 Subtotals</i>	<i>\$44,900.00</i>
0151351070	DEM DIRECTOR SALARY	\$40,950.00
0151354200	DEM SUPPLIES	\$5,000.00
	<i>5135 Subtotals</i>	<i>\$45,950.00</i>
0151363480	HOMELAND SECURITY	\$0.00
	<i>5136 Subtotals</i>	<i>\$0.00</i>
0151401370	AMBULANCE SALARIES	\$375,000.00
0151401670	AMBULANCE CLERK SALARY	\$14,700.00
0151404430	AMBULANCE PARTS & REPAIRS	\$5,000.00
0151404460	AMBULANCE MATERIALS & SUPPLIES	\$25,000.00
0151404550	AMBULANCE GASOLINE & OIL	\$18,000.00
0151404810	AMBULANCE UNIFORMS ALLOWANCE	\$4,000.00
0151405780	AMBULANCE UTILITIES	\$15,000.00
	<i>5140 Subtotals</i>	<i>\$456,700.00</i>
0151453150	E911 CONTRACT w/BELLSOUTH	\$34,000.00
0151453220	DISPATCHING CONTRACT	\$116,000.00
0151453390	E911 MAINTENANCE/BLDG UTILITIE	\$8,000.00
0151454450	DISPATCHING OFFICE SUPPLIES	\$3,000.00
	<i>5145 Subtotals</i>	<i>\$161,000.00</i>
0151505130	FOREST FIRE PROTECTION	\$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	ANIMAL CONTROL CONTRACT	\$78,000.00
0152054030	CARCASS REMOVAL CONTRACT	\$19,000.00
	<i>5205 Subtotals</i>	<i>\$97,000.00</i>
0152171610	RECYCLING PERSONNEL	\$16,000.00
0152174680	RECYCLING SUPPLIES	\$1,000.00
0152175780	RECYCLING UTILITIES	\$3,000.00

Budget Detail of Spencer County, Kentucky  
 Detail Analysis of Appropriations

Fiscal Year Ending June 30, 2008

Printed on 6/4/2007

<i>Account</i>	<i>Description</i>	<i>Appropriation</i>
	<i>5217 Subtotals</i>	<i>\$20,000.00</i>
0153055070	SENIOR CITIZENS CONTRIBUTION	\$2,400.00
0153055860	SENIOR CITIZENS BLDG EXPENSES	\$1,000.00
	<i>5305 Subtotals</i>	<i>\$3,400.00</i>
0153105070	PUBLIC ADVOCATE PROGRAMS	\$5,000.00
	<i>5310 Subtotals</i>	<i>\$5,000.00</i>
0153303480	COMMUNITY EVENTS	\$0.00
	<i>5330 Subtotals</i>	<i>\$0.00</i>
0153354210	SPENCER CO FARM EXPENSES	\$500.00
	<i>5335 Subtotals</i>	<i>\$500.00</i>
0153401910	109 BOARD MEMBERS-PER DIEM	\$0.00
0153404680	SOLID WASTE/LITTER PROGRAMS	\$20,000.00
	<i>5340 Subtotals</i>	<i>\$20,000.00</i>
0154011070	PARKS DIRECTOR SALARY	\$23,100.00
0154011790	PARKS PART-TIME/SEASONAL HELP	\$10,000.00
0154014250	PARKS CONCESSIONS	\$15,000.00
0154014550	PARKS FUEL	\$5,000.00
0154014670	PARKS/RECREATION EQUIPMENT	\$500.00
0154015780	PARKS UTILITIES	\$5,000.00
	<i>5401 Subtotals</i>	<i>\$58,600.00</i>
0154205660	TOURISM/ROOM TAX	\$8,000.00
	<i>5420 Subtotals</i>	<i>\$8,000.00</i>
0174006990	FLOODWALL TAXES	\$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-FISC CT/ZONING BLDG	\$22,000.00
0177006990	KACO LEASE-AMBULANCE	\$13,000.00
0177007180	KACO LEASE-PARKS EQUIPMENT	\$7,200.00
0177007420	KACO LEASE-COURTHOUSE RENOVATI	\$55,500.00
0177007510	KACO LEASE-SHERIFF VEHICLES	\$51,000.00
	<i>7700 Subtotals</i>	<i>\$148,700.00</i>
0180993090	CONSULTANT	\$40,000.00
0180997410	CAPITAL PROJECTS-OTHER	\$0.00
0180999990	ADF PROJECT	\$10,000.00
	<i>8099 Subtotals</i>	<i>\$50,000.00</i>
0191001910	ETHICS COMMISSION-PER DIEM	\$500.00
0191003070	COUNTY AUDITS	\$4,000.00

## Budget Detail of Spencer County, Kentucky

## Detail Analysis of Appropriations

Fiscal Year Ending June 30, 2008

Printed on 6/4/2007

<i>Account</i>	<i>Description</i>	<i>Appropriation</i>
019100307C	CLERK AUDITS	\$6,000.00
019100307S	SHERIFF AUDITS	\$6,000.00
0191003990	MISCELLANEOUS	\$500.00
0191005030	BANK CHARGES	\$1,000.00
0191005210	INSURANCE & BONDS	\$60,000.00
0191005510	MEMBERSHIPS	\$4,000.00
0191005690	CONFERENCES & REGISTRATIONS	\$10,000.00
	<i>9100 Subtotals</i>	<i>\$92,000.00</i>
0192009990	RESERVES FOR TRANSFER	\$756.17
	<i>9200 Subtotals</i>	<i>\$756.17</i>
0194002010	SOCIAL SECURITY-EMPLOYER MATCH	\$100,000.00
0194002020	NON-HAZARDOUS RETIREMENT-EMPLOYER MATCH	\$100,000.00
019400202H	HAZARDOUS RETIREMENT-EMPLOYER MATCH	\$200,000.00
0194002040	LIFE INSURANCE-EMPLOYER PAID	\$3,000.00
0194002050	HEALTH INSURANCE-EMPLOYER MATCH	\$100,000.00
0194002080	UNEMPLOYMENT INSURANCE-EMPLOYER PAID	\$2,500.00
0194002090	WORKERS COMPENSATION INSURANCE-EMPLOYER PAID	\$60,000.00
0194002120	HB 810 TRAINING ALLOWANCES	\$20,000.00
	<i>9400 Subtotals</i>	<i>\$585,500.00</i>
	<i>Total GENERAL Fund</i>	<i>\$3,050,415.30</i>

Budget Detail of Spencer County, Kentucky  
 Detail Analysis of Appropriations

Fiscal Year Ending June 30, 2008

Printed on 6/4/2007

<i>Account</i>	<i>Description</i>	<i>Appropriation</i>
0250011010	COUNTY JUDGE/EXEC SALARY	\$16,411.77
0250011030	DEPUTY JUDGE/EXEC SALARY	\$7,511.52
	<i>5001 Subtotals</i>	<i>\$23,923.29</i>
0250051010	CO ATTORNEY SALARY	\$3,412.50
	<i>5005 Subtotals</i>	<i>\$3,412.50</i>
0250251010	MAGISTRATES SALARIES	\$9,750.00
	<i>5025 Subtotals</i>	<i>\$9,750.00</i>
0250401020	TREASURER SALARY	\$7,511.52
	<i>5040 Subtotals</i>	<i>\$7,511.52</i>
0261031020	ROAD FOREMAN SALARY	\$37,500.00
	<i>6103 Subtotals</i>	<i>\$37,500.00</i>
0261051430	ROAD LABORERS SALARIES	\$200,000.00
0261054410	NEW EQUIPMENT	\$30,000.00
0261054470	MATERIALS & SUPPLIES	\$270,282.69
0261054550	ROAD FUEL	\$30,000.00
0261055780	ROAD UTILITIES	\$14,000.00
0261055850	STATE FUNDED PROJECTS	\$50,000.00
	<i>6105 Subtotals</i>	<i>\$594,282.69</i>
027500699	KARP	\$100.00
	<i>7500 Subtotals</i>	<i>\$100.00</i>
0277007130	KACO LEASES-MISC EQUIPMENT	\$50,000.00
	<i>7700 Subtotals</i>	<i>\$50,000.00</i>
0291003070	COUNTY AUDITS	\$5,000.00
0291005030	BANK CHARGES	\$200.00
0291005210	GENERAL INSURANCE	\$30,000.00
	<i>9100 Subtotals</i>	<i>\$35,200.00</i>
0294002010	SOCIAL SECURITY-EMPLOYER MATCH	\$25,000.00
0294002020	RETIREMENT-EMPLOYER MATCH	\$35,000.00
0294002050	HEALTH INSURANCE-EMPLOYER MATCH	\$0.00
0294002080	UNEMPLOYMENT INSURANCE-EMPLOYER PAID	\$1,000.00
0294002090	WORKERS COMPENSATION INSURANCE-EMPLOYER PAID	\$30,000.00
0294002100	MAGISTRATES EXPENSE ALLOWANCE	\$18,000.00
	<i>9400 Subtotals</i>	<i>\$109,000.00</i>
	<b>Total ROAD Fund</b>	<b>\$870,680.00</b>

## Budget Detail of Spencer County, Kentucky

## Detail Analysis of Appropriations

Fiscal Year Ending June 30, 2008

Printed on 6/4/2007

<i>Account</i>	<i>Description</i>	<i>Appropriation</i>
0351011010	JAILER SALARY	\$38,000.00
0351013140	HOUSING CONTRACTS	\$170,000.00
0351013150	PRISONER TRANSPORT CONTRACT	\$35,300.00
0351013990	TRANSPORT COSTS	\$24,000.00
0351015490	MEDICAL COSTS	\$25,000.00
	<i>5101 Subtotals</i>	<i>\$292,300.00</i>
0351023140	JUVENILE HOUSING CONTRACTS	\$10,000.00
	<i>5102 Subtotals</i>	<i>\$10,000.00</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	\$3,000.00
0394002020	RETIREMENT-EMPLOYER MATCH	\$6,000.00
0394002050	HEALTH INSURANCE-EMPLOYER MATCH	\$0.00
0394002120	HB 810 TRAINING ALLOWANCE	\$3,400.00
	<i>9400 Subtotals</i>	<i>\$12,400.00</i>
	<i>Total JAIL Fund</i>	<i>\$315,500.00</i>

Budget Document Page 13 of 13 Pages

Submitted

Date

June 4, 2007

(Signed)

David Fisher  
County Judge/Executive

Approved as to Form and Classification

Date

6/21/07

(Signed)

David Holt  
State Local Finance Officer

I certify that this budget, incorporating the changes if any, as required by the state local finance officer, has been duly adopted by the Spencer County Fiscal Court on the \_\_\_\_\_ day of \_\_\_\_\_, 2004.

(Signed)

\_\_\_\_\_  
County Judge/Executive

Attest:

\_\_\_\_\_  
Fiscal Court Clerk

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

**ROAD FUND COST ALLOCATION WORKSHEET**

1. General Fund*	\$	2,501,940.00	Line 2	\$ 840,500.00
2. Road Fund*	\$	840,500.00	Divided by	
3. Jail Fund*	\$	85,750.00	Line 6	\$ 3,428,190.00
4. LGEA Fund*	\$	-		
5. Other Funds*	\$	-		
6. Total	\$	3,428,190.00	Equals	24.5%

\*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	\$ 71,117.65	X 24.5% =	\$ 17,423.82
5001-103	Deputy Judge Exec. Salary	\$ 32,500.00	X 24.5% =	\$ 7,962.50
5001-____				
5001-____				
Office of the County Attorney				
5005-101	County Attorney Salary	\$ 13,650.00	X 24.5 % =	\$ 3,344.25
5005-____				
5005-____				
Fiscal Court Clerk				
50 - ____				
Fiscal Court				
5025-101	Magistrates' Salaries	\$ 39,000.00	X 24.5 % =	\$ 9,555.00
5025-____				
5025-____				
Office of the County Treasurer				
5040-102	Treasurer Salary	\$ 32,500.00	X 24.5 % =	\$ 7,962.50
5040-____				
Administration				
9400-202	Retirement Match	188767.65 x 16.17%	X 24.5 % =	\$ 7,478.31
9400-201	Social Security Match (after 5% employee retirement)	179329.27x7.65%	X 24.5 % =	\$ 3,361.08
9 - ____				
9 - ____				
Subtotal of Administrative Costs				\$ 57,087.47
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*)				\$ 57,087.47



# Short Term Liabilities

Spencer County Treasurer

Issue Date	Principal Acct	Interest Acct	IssueDescription	Interest Rate	Total Principal Amnt	Total Interest Amnt	Total Issue	Principal Balance Remaining	Interest Balance Remaining	Total Outstanding	Next Paymnt Due	Final Paymnt Due
6/24/2003	01 - 7700 - 6990	01 - 7700 - 6990	AMBULANCE	4.250	\$55,000.00	\$4,476.80	\$59,476.80	\$17,380.81	\$356.44	\$17,737.25	4/20/2007	7/20/2008
7/1/2005	01 - 7700 - 7510	01 - 7700 - 7510	VEHICLES	4.250	\$90,000.00	\$12,419.68	\$102,419.68	\$60,000.00	\$5,642.28	\$65,642.28	4/20/2007	7/20/2010
2/15/2006	01 - 7700 - 7510	01 - 7700 - 7510	VEHICLES	4.250	\$40,000.00	\$2,779.46	\$42,779.46	\$25,000.00	\$964.98	\$25,964.98	4/20/2007	7/20/2008
7/1/2006	01 - 7700 - 7510	01 - 7700 - 7510	VEHICLES	0.000	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	\$0.00	\$20,000.00	4/20/2007	7/20/2011
2/20/2007	01 - 5010 - 3480	01 - 5010 - 3480	CLERK PROGRAM SUPP ADT	0.000	\$70,000.00	\$0.00	\$70,000.00	\$70,000.00	\$0.00	\$70,000.00	4/20/2007	3/20/2008
2/31/2004	02 - 7700 - 7130	02 - 7700 - 7130	BACKHOE REFINANCE	2.175	\$151,506.00	\$18,845.95	\$170,351.95	\$88,573.88	\$0.50	\$88,574.38	4/20/2007	1/20/2010
5/16/2006	02 - 7700 - 7130	02 - 7700 - 7130	TRUCK	0.000	\$96,400.00	\$0.00	\$96,400.00	\$96,400.00	\$0.00	\$96,400.00	4/20/2007	6/20/2011
<b>Totals</b>					\$522,906.00	\$38,521.89	\$561,427.89	\$377,354.69	\$6,964.20	\$384,318.89		

# Long Term Liabilities

Spencer County Treasurer

Issue Date	Principal Acct	Interest Acct	IssueDescription	Issue Term	Current Interest Rate	Total Principal Amt	Total Interest Amt	Total Issue	Principal Balance Remaining	Interest Balance Remaining	Reserve Earnings	Total Outstanding
9/21/2001	01 - 7700 - 7420	01 - 7700 -	7420 COURTHOUSE RENOVATIONS	10	3.910	\$900,625.00	\$215,255.72	\$1,115,880.72	\$409,700.00	\$45,935.78	\$0.00	\$455,635.78
Next Paymnt DueDate	4/20/2007	Final Paymnt DueDate	9/21/2011									
7/20/2005	01 - 750 - 6990	01 - 7500 -	6990 BUILDING RENOVATIONS	10	4.250	\$250,000.00	\$95,712.73	\$365,530.41	\$240,000.00	\$84,591.61	\$0.00	\$324,591.61
Next Paymnt DueDate	4/20/2007	Final Paymnt DueDate	7/20/2020									
<b>Totals</b>						<b>\$1,150,625.00</b>	<b>\$310,968.45</b>	<b>\$1,481,411.13</b>	<b>\$649,700.00</b>	<b>\$130,527.39</b>	<b>\$0.00</b>	<b>\$780,227.39</b>

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>0152053150</u> Account Number	<u>Ky Humane Society, contract for animal control, \$4183.33/mth due 1st of month</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
_____ Account Number	_____ Description
_____ Account Number	_____ Description
_____ Account Number	_____ Description

It is hereby acknowledged the above standing orders shall expire after July 1 of each fiscal year and no more payments designated in the standing order shall be pre-approved unless a new order is adopted by the fiscal court of Spencer County according to the provisions of KRS 68.275(3).

Motion made by Jess. Riley, second by Jess. Henry  
 Vote all members by the Court voting "Aye",  
unanimous vote.

Signed [Signature] Fiscal Court Clerk  
 Date 6/4/07  
 Approved [Signature] State Local Finance Officer  
 Date 6/21/07

**STATE LOCAL FINANCE OFFICER REQUIREMENT**

**2006 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.

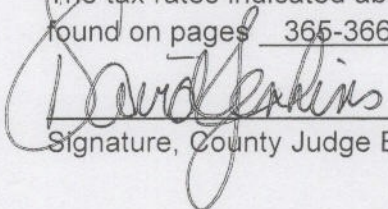
These tax rates will be used for the calculation of the compensating and 4% tax rates for the next year.

**County Rates**

Real Property	<u>9.0</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>		

<b>Special Districts</b>			Soil	Ext.	
	Ambulance	Library	Cons.	Service	Health
Real Property	<u>          </u>	<u>3.0</u>	<u>0.009</u>	<u>3.32</u>	<u>4.0</u>
Personal Property	<u>          </u>	<u>14.09</u>	<u>          </u>	<u>15.17</u>	<u>4.0</u>
Motor Vehicles	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Watercraft	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Other (Identify)	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Real Property	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Personal Property	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Motor Vehicles	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Watercraft	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

The tax rates indicated above are from the Fiscal Court minutes of November 6, 2006 found on pages 365-366 of the Fiscal Court Order Book number 13.

  
\_\_\_\_\_  
Signature, County Judge Executive

6/4/07  
Date

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