

# NOTICE OF SPECIAL MEETING

PURSUANT TO KRS 61.800-61.850

of

## SPENCER COUNTY FISCAL COURT

Wednesday, May 17<sup>th</sup>, 2017

9:00am

Fiscal Court meeting room  
28 East Main Street, Taylorsville KY

### Meeting Agenda

- A. Call to Order by Chair
- B. Roll Call
- C. New Business:
  - 1. 2017/2018 budget ordinance and employee pay rates proposal
- D. Adjournment

*[Executive Sessions: KRS61.810(1)(b)real estate, (c)litigation, (f)personnel and KRS 61.815]*

**SPENCER COUNTY FISCAL COURT  
SPECIAL CALLED MEETING  
WEDNESDAY, MAY 17, 2017, 9:00 AM  
FISCAL COURT MEETING ROOM  
28 EAST MIN STREET  
MINUTES**

**A. CALL TO ORDER**

The meeting was called to order at 9:09 by County Judge, John Riley

**B. ROLL CALL**

Roll call by Spencer County Clerk, Lynn Hesselbrock- all present. County Attorney absent.

**C. BUDGET DISCUSSION**

The Judge said the Court was assembled to discuss the proposed budget. He said they needed a first reading approved by June 1<sup>st</sup>. The Judge asked if everyone had a copy of the budget. Discussion continued.

- Motion made by Esq. Bayers, to accept the proposed adjusted budget. Second by Esq. Judd. The Judge explained that the revised budget removes the KACO loans for both the animal shelter and the ambulance and it removes the budgeted amount to actually purchase a new ambulance and animal shelter. It changes Todd Burch's salary from \$60,000.00 to \$54,000.00, and it splits the paving up 6 ways. He said that was what was revised that he gave the magistrates. The Judge said that he was concerned about the message this would send to the community. He said the message that taking the purchase of a new ambulance out and taking the construction of a new animal shelter out was a horrible message. He said he wasn't sure that was the message they wanted to send to the community. Discussion continued.

Esq. Bayers withdrew his motion and Esq. Judd withdrew his second.

- Amended motion made by Esq. Bayers, seconded by Esq. Moore to add \$200,000.00 to the KACO lease borrowed money and budget \$100,000.00 for the animal shelter and budget \$100,000.00 for EMS capital projects. Motion passes by unanimous roll call vote.
- Motion made by Esq. Moore, seconded by Esq. Rogers to adopt the first reading of the revised budget. Motion passes by unanimous roll call vote.

Spencer County, Kentucky  
Ordinance No. 5  
Fiscal Year 2017 Series *AMENDED*

**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 2017/2018 on the \_\_\_\_\_ day of \_\_\_\_\_, 2017; and

Whereas, the State Local Finance Officer approved the proposed budget as to form and classification on the \_\_\_\_\_ day of \_\_\_\_\_, 2017;

Now Therefore, Be It Ordained by the Fiscal Court of Spencer County, Commonwealth of Kentucky, that:

**Section One.** The following budget (in summary form, full-text attached) is hereby adopted for the Fiscal Year 2017/2018 and the amounts stated are appropriated for the purposes indicated.

**BUDGET SUMMARY**

01	GENERAL FUND:	
50	General Government	\$ 2,324,322.58
51	Protection to Persons & Property	\$ 1,175,807.00
52	General Health & Sanitation	\$ 289,200.00
53	Social Services	\$ 66,500.00
54	Recreation & Culture	\$ 133,800.00
76	Other County Liabilities	\$ 49,060.00
77	Lease(s)	\$ 80,000.00
80	Capital Projects	\$ 16,200.00
91	General Services	\$ 172,830.05
92	Contingent Appropriations	\$ 26,500.00
94	Fringe Benefits (Employer's Share)	\$ 501,000.00
95	Distributions to Other Gov't Agencies	\$ 0.00
	General Fund Total:	\$ 4,835,219.63
02	ROAD FUND:	
61	Roads	\$ 1,057,384.00
91	General Services	\$ 51,000.00
92	Contingent Appropriations	\$ 38,489.00
94	Fringe Benefits (Employer's Share)	\$ 211,400.00
	Road Fund Total:	\$ 1,358,273.00

03	JAIL FUND		
50	General Fund	\$	28,300.00
51	Protection to Persons & Property	\$	312,500.00
91	General Services	\$	800.00
92	Contingent Appropriations	\$	19,000.00
94	Fringe Benefits (Employer's Share)	\$	28,150.00
	Jail Fund Total:	\$	388,750.00

2017/2018 Total Budget: \$ 6,582,242.63

**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, 2017 upon passage and publication.

Given first reading and approval on 5-17-17.

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

\_\_\_\_\_  
John Riley  
Spencer County Judge Executive

Attest: \_\_\_\_\_  
Lynn Hesselbrock  
Spencer County Fiscal Court Clerk

SPENCER COUNTY  
**F23 PG589**

Local Finance Form 1001

Budget Summary of Spencer County, Kentucky  
 Summary Analysis of Appropriations

Fiscal Year Ending June 30, 2018

Printed on 5/18/2017

	Category	Purpose	Appropriation
FUND 1	GENERAL		
	50	General Government	\$2,324,322.58
	51	Protection to Persons & Property	\$1,175,807.00
	52	General Health & Sanitation	\$289,200.00
	53	Social Services	\$96,500.00
	54	Recreation & Culture	\$133,800.00
	76	Other County Liabilities	\$49,060.00
	77	Lease(s)	\$80,000.00
	80	Capitol Projects	\$16,200.00
	91	General Services	\$172,830.00
	92	Contingent Appropriations	\$26,500.00
	94	Fringe Benefits (Employer's Share)	\$501,000.00
	95	Distributions to Other Governmental Agencies	\$0.00
		<b>GENERAL Total</b>	<b>\$4,838,219.63</b>
		<b>Percent of Total Budget</b>	<b>73.46%</b>
FUND 2	ROAD		
	51	Roads	\$1,057,384.00
	91	General Services	\$51,000.00
	92	Contingent Appropriations	\$38,489.00
	94	Fringe Benefits (Employer's Share)	\$211,400.00
		<b>ROAD Total</b>	<b>\$1,358,273.00</b>
		<b>Percent of Total Budget</b>	<b>20.64%</b>
FUND 3	JAIL		
	50	General Government	\$28,300.00
	51	Protection to Persons & Property	\$312,600.00
	91	General Services	\$800.00
	92	Contingent Appropriations	\$19,000.00
	94	Fringe Benefits (Employer's Share)	\$28,150.00
		<b>JAIL Total</b>	<b>\$388,750.00</b>
		<b>Percent of Total Budget</b>	<b>5.91%</b>

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*Local Finance Form 1001*  
*Budget Summary of Spencer County, Kentucky*  
*Summary Analysis of Appropriations*  
*Fiscal Year Ending June 30, 2018* *Printed on 5/18/2017*

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<i>Category</i>	<i>Purpose</i>	<i>Appropriation</i>
<i>Total Budgeted Appropriations</i>		
TOTAL GENERAL FUND		\$4,835,219.83
TOTAL ROAD FUND		\$1,358,273.00
TOTAL JAIL FUND		\$388,750.00
GRAND TOTAL ALL FUNDS		\$6,582,242.63

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Local Finance Form 1001

Budget Detail of Spencer County, Kentucky  
Detail Analysis of Revenue

Fiscal Year Ending June 30, 2018

Printed on 5/18/2017

Source	Code	GENERAL	ROAD	JAIL	Totals
Real Property Taxes	4101	\$850,000.00	\$0.00	\$0.00	\$850,000.00
Personal Property Taxes	4102	\$25,000.00	\$0.00	\$0.00	\$25,000.00
Motor Vehicle Taxes	4103	\$110,000.00	\$0.00	\$0.00	\$110,000.00
Delinquent Property Taxes	4104	\$9,000.00	\$0.00	\$0.00	\$9,000.00
Bank Franchise Fee	4130	\$24,500.00	\$0.00	\$0.00	\$24,500.00
Occupational License Fee	4134	\$500,000.00	\$0.00	\$0.00	\$500,000.00
Deed Transfers Fee	4135	\$90,000.00	\$0.00	\$0.00	\$90,000.00
Insurance Premiums Tax	4137	\$590,000.00	\$9.00	\$0.00	\$590,009.00
Transient Room Tax	4138	\$5,000.00	\$9.00	\$0.00	\$5,009.00
911 Telephone Surcharge	4140	\$78,000.00	\$0.00	\$0.00	\$78,000.00
Lieu of Taxes	4210	\$25,000.00	\$0.00	\$0.00	\$25,000.00
Business Net Profits	4401	\$110,000.00	\$0.00	\$0.00	\$110,000.00
Alcohol Licenses	4402	\$5,500.00	\$0.00	\$0.00	\$5,500.00
Planning & Zoning	4407	\$50,000.00	\$0.00	\$0.00	\$50,000.00
Impact Fees	4411	\$000.00	\$0.00	\$0.00	\$0.00
Cable TV Franchise	4417	\$15,000.00	\$0.00	\$0.00	\$15,000.00
Solid Waste Franchise	4416	\$105,000.00	\$0.00	\$0.00	\$105,000.00
Dog Licenses/Fees	4429	\$2,500.00	\$0.00	\$0.00	\$2,500.00
McTax - Other Counties	4505	\$15,000.00	\$0.00	\$0.00	\$15,000.00
State Grants	4510	\$20,000.00	\$0.00	\$0.00	\$20,000.00
Truck Licenses	4515	\$0.00	\$125,484.00	\$0.00	\$125,484.00
Drivers Licenses	4517	\$0.00	\$202,900.00	\$0.00	\$202,900.00
County Road Aid	4518	\$0.00	\$1,750.00	\$0.00	\$1,750.00
Election Expenses	4520	\$2,700.00	\$816,739.00	\$0.00	\$819,439.00
Board of Assessments	4521	\$200.00	\$0.00	\$0.00	\$200.00
Legal Process	4522	\$65.00	\$0.00	\$0.00	\$65.00
AOC Space Rental	4532	\$69,500.00	\$0.00	\$0.00	\$69,500.00
Jail Bed Allotment	4533	\$0.00	\$0.00	\$47,210.00	\$47,210.00

Thursday, May 18, 2017

Local Finance Form 1003

Budget Detail of Spencer County, Kentucky  
Detail Analysis of Revenue

Fiscal Year Ending June 30, 2018

Printed on 5/18/2017

Source	Code	GENERAL	ROAD	JAIL	Totals
Jail Medical	4534	\$0.00	\$0.00	\$3,970.00	\$3,970.00
Court Costs	4535	\$0.00	\$0.00	\$14,200.00	\$14,200.00
DUI Fees	4538	\$0.00	\$0.00	\$2,780.00	\$2,780.00
DEM Reimbursements	4541	\$15,000.00	\$0.00	\$0.00	\$15,000.00
Floodwall Commission Payment	4543	\$25,000.00	\$0.00	\$0.00	\$25,000.00
City of Tville Floodwall Payme	4544	\$12,500.00	\$0.00	\$0.00	\$12,500.00
Fee Pooling - Clerk	4548	\$597,901.87	\$0.00	\$0.00	\$597,901.87
Fee Pooling - Sheriff	4549	\$532,292.25	\$0.00	\$0.00	\$532,292.25
Liter Abatement Programs	4558	\$28,800.00	\$0.00	\$0.00	\$28,800.00
Court Fees	4561	\$0.00	\$0.00	\$17,800.00	\$17,800.00
Local Connections Assistance	4589	\$0.00	\$0.00	\$25,000.00	\$25,000.00
Ambulance	4608	\$480,000.00	\$0.00	\$0.00	\$480,000.00
EMS - CPR Training Fees	4611	\$1,000.00	\$0.00	\$0.00	\$1,000.00
Dead Animal Removal Grant	4680	\$11,000.00	\$0.00	\$0.00	\$11,000.00
Sale of Road Materials	4709	\$0.00	\$500.00	\$0.00	\$500.00
Farm Incentive	4707	\$1,600.50	\$0.00	\$0.00	\$1,600.50
Parks/Recreation Sales	4710	\$18,000.00	\$0.00	\$0.00	\$18,000.00
Rentals	4711	\$3,600.00	\$0.00	\$0.00	\$3,600.00
Recycling	4713	\$12,000.00	\$0.00	\$0.00	\$12,000.00
Reimbursements	4727	\$1,000.00	\$500.00	\$0.00	\$1,500.00
Miscellaneous	4731	\$500.00	\$500.00	\$0.00	\$1,000.00
Drug Intervention Task Force	4751	\$1,500.00	\$0.00	\$0.00	\$1,500.00
Dog Donations	4756	\$7,500.00	\$0.00	\$0.00	\$7,500.00
War Memorial	4789	\$100.00	\$0.00	\$0.00	\$100.00
Interest	4961	\$1,000.00	\$300.00	\$0.00	\$1,300.00



Local Finance Form 1001

Budget Detail of Spencer County, Kentucky  
Detail Analysis of Revenue

Fiscal Year Ending June 30, 2018

Printed on 5/18/2017

Source	Code	GENERAL	ROAD	JAIL	Totals
<b>Total Revenues</b>		\$4,542,778.63	\$1,148,273.00	\$111,190.00	\$5,802,242.63
Prior Year Carryover	4001	\$260,000.00	\$200,000.00	\$20,000.00	\$580,000.00
Transfers Out	4909	(\$267,560.00)	\$0.00	\$0.00	(\$267,560.00)
Transfers In	4910	\$0.00	\$10,000.00	\$257,560.00	\$257,560.00
KACo Leases/Borrowed Monies	4911	\$200,000.00	\$0.00	\$0.00	\$200,000.00
<b>Total Available</b>		\$4,035,219.63	\$1,268,273.00	\$387,560.00	\$5,692,242.63

Total of all Funds:

\$5,692,242.63

Local Finance Form 1001

Budget Detail of Spencer County, Kentucky  
Detail Analysis of Appropriations

Fiscal Year Ending June 30, 2018

Printed on 5/18/2017

Account	Description	Appropriation
015001010	County Judge/Exec Salary	\$85,000.00
015001101B	County Judge/Exec Benefits	\$33,000.00
0150011030	Deputy Co Judge/Exec Salary	\$90,000.00
0150014450	Co Judge/Exec Office Supplies	\$4,000.00
	<i>5001 Subtotals</i>	<i>\$172,000.00</i>
0150051010	County Attorney Salary	\$23,500.00
0150051050	Assistant County Attorney Sala	\$7,812.00
0150051650	Co Attorney Secretary Salary	\$10,155.00
0150054450	Co Attorney Rent/Expenses	\$8,500.00
0150055780	Co Attorney Utilities	\$5,400.00
	<i>5005 Subtotals</i>	<i>\$55,371.00</i>
0150101010	County Clerk Salary	\$85,000.00
015010101B	County Clerk Benefits	\$33,000.00
0150101030	County Clerk Deputies Salaries	\$100,000.00
015010103B	County Clerk Deputies Benefits	\$100,579.58
0150102100	County Clerk Expense Allowance	\$3,800.00
0150103180	County Clerk Software Program	\$0.00
0150104450	County Clerk Office Expenses	\$20,000.00
0150105630	County Clerk Postage	\$7,000.00
0150105690	County Clerk Conferences/Membe	\$1,500.00
0150105730	County Clerk Telephone	\$2,500.00
0150105780	County Clerk Trainings/Mileage	\$2,500.00
0150105850	County Clerk HB537 Revenue Supplement Funds	\$96,805.00
	<i>5010 Subtotals</i>	<i>\$512,279.58</i>
0150151010	Sheriff Salary	\$80,000.00
015015101B	Sheriff Benefits/Retiremen	\$42,500.00
0150151030	Sheriff Deputies Salaries	\$335,000.00
0150151230	Court Security Salaries	\$85,000.00
0150151650	Sheriff Secretary Salary	\$40,000.00
0150152990	Sheriff Staff Benefits	\$180,000.00
0150153020	Sheriff Advertising	\$1,000.00
0150153180	Sheriff Tax Software/Upgrades	\$8,500.00
0150153480	Leads-Online/C.L.E.A.R. Progra	\$3,500.00
015015401A	Sheriff Arms/Targets	\$1,500.00
015015401W	Sheriff Weapons	\$0.00
0150154350	Sheriff Radar/Video Equipment	\$2,500.00
0150154450	Sheriff Office Supplies	\$7,000.00
0150154450	Sheriff Investigation Supplies	\$1,000.00
0150154550	Sheriff Fuels	\$40,000.00
0150154810	Sheriff Uniforms Allowance	\$4,000.00

Local Finance Form 1001

Budget Detail of Spencer County, Kentucky  
Detail Analysis of Appropriations

Fiscal Year Ending June 30, 2018

Printed on 5/18/2017

Account	Description	Appropriation
0150155630	Sheriff Postage	\$5,000.00
015015573V	Sheriff Wireless Communication	\$5,600.00
0150155780	Sheriff Building Utilities	\$18,000.00
0150155860	Sheriff Bldg Maintenance	\$1,000.00
0150155900	Sheriff Telephone Equipment	\$0.00
0150155920	Sheriff Vehicle Maintenance	\$13,000.00
0150155940	Sheriff Accreditation Fee	\$0.00
0150157030	Sheriff Computer/Communication	\$1,000.00
0150157170	Sheriff Personnel Equipment	\$2,600.00
0150157230	Sheriff New Vehicles	\$0.00
0150157250	Sheriff Office Equipment Upgrade	\$3,000.00
0150157610	Sheriff Vehicle Emergency Equip	\$2,000.00
	<b>5015 Subtotals</b>	<b>\$888,500.00</b>
0150201010	Coroner Salary	\$7,000.00
0150201530	Deputy Coroner Salary	\$3,500.00
0150204460	Coroner Supplies	\$5,000.00
	<b>5020 Subtotals</b>	<b>\$15,500.00</b>
0150251010	Magistrates Salaries	\$36,000.00
0150261670	Fiscal Court Clerk	\$2,400.00
0150252100	Magistrates Expense Allowance	\$18,000.00
0150253320	Outside Legal Council Fees	\$1,600.00
0150253080	County Clerk Fee for Prep Tax Bills	\$5,000.00
	<b>5025 Subtotals</b>	<b>\$65,400.00</b>
0150303670	PVA Office Contribution	\$48,000.00
0150305790	PVA Office Utilities	\$2,500.00
	<b>5030 Subtotals</b>	<b>\$51,500.00</b>
0150351990	Tax Board of Supervisors	\$400.00
	<b>5035 Subtotals</b>	<b>\$400.00</b>
0150401020	Treasurer Salary	\$43,312.00
0150404450	Treasurer Office Supplies	\$1,200.00
	<b>5040 Subtotals</b>	<b>\$44,512.00</b>
0150471420	Occupational Tax Admin Salary	\$22,012.00
0150471670	Occ Tax Enforcement Officer	\$9,300.00
0150474130	Occ Tax Technology Updates	\$3,200.00
0150474450	Occ Tax Office Supplies	\$3,000.00
0150475070	Occ Tax Refunds	\$4,000.00
0150475690	Occ Tax Training/Conferences	\$1,000.00
0150475710	Occ Tax Building Expenses	\$2,600.00
0150475760	Occ Tax Building Utilities	\$5,000.00

Local Finance Form 1001

Budget Detail of Spencer County, Kentucky  
 Detail Analysis of Appropriations

Fiscal Year Ending June 30, 2018

Printed on 5/18/2017

Account	Description	Appropriation
0150475920	Occ Tax Enforcement Vehicle	\$2,000.00
	<i>5047 Subtotals</i>	<b>\$52,012.00</b>
0150501070	A.B.C. Administrator Salary	\$3,000.00
0150504450	A.B.C. Admin. Office Supplies	\$800.00
	<i>5050 Subtotals</i>	<b>\$3,800.00</b>
0150601010	Circuit Clerk Law Library	\$600.00
	<i>5060 Subtotals</i>	<b>\$600.00</b>
0150651620	Election Officers	\$8,500.00
0150651930	Election Commissioners	\$2,500.00
0150653470	Polling Places	\$1,000.00
0150657370	Election/Voting Machine Expens	\$23,000.00
	<i>5065 Subtotals</i>	<b>\$36,200.00</b>
0150701030	PI & Zo Administrator Salary	\$42,312.00
0150701080	PI & Zo Office Staff	\$30,000.00
0150701670	PI & Zo Enforcement	\$15,000.00
0150701810	PI & Zo/Bd of Adjustmts - Per	\$12,000.00
0150703020	PI & Zo Advertisements	\$2,500.00
0150703320	PI & Zo Legal Services	\$7,800.00
0150704450	PI & Zo Office Supplies	\$0,500.00
0150705670	PI & Zo Refunds	\$500.00
0150705680	PI & Zo Training Expenses	\$1,000.00
0150705780	PI & Zo Bldg Utilities	\$8,000.00
	<i>5070 Subtotals</i>	<b>\$124,812.00</b>
0150801470	Fleet Maintenance Technician	\$48,312.00
0150801750	Custodial Personnel Salary	\$12,312.00
0150801850	Assistant to Superintendent	\$30,312.00
0150803020	County Advertising	\$8,000.00
0150803000	Engineering Services	\$22,500.00
0150803380	Computer Maintenance	\$35,000.00
0150803520	Elevator Maintenance	\$4,000.00
0150804110	Custodial Supplies	\$3,000.00
0150805710	Buildings/Grounds Maintenance	\$45,000.00
0150805780	Courthouse Building Utilities	\$49,000.00
0150807210	Maintenance Supplies/Equipment	\$10,000.00
	<i>5080 Subtotals</i>	<b>\$267,436.00</b>
0150855780	Other County Buildings Utiliti	\$7,500.00
	<i>5085 Subtotals</i>	<b>\$7,500.00</b>
0150885710	Annex Building Maintenance	\$4,000.00
0150885780	Annex Building Utilities	\$22,500.00

Local Finance Form 1001

Budget Detail of Spencer County, Kentucky  
Detail Analysis of Appropriations

Fiscal Year Ending June 30, 2018

Printed on 5/18/2017

Account	Description		Appropriation
		<b>5086 Subtotals</b>	<b>\$26,500.00</b>
0151154450	Bldg/Elect Inspector Office Expense		\$800.00
		<b>5115 Subtotals</b>	<b>\$500.00</b>
0151351070	DEM Director Salary		\$54,312.00
0151354200	DEM Supplies		\$3,000.00
		<b>5135 Subtotals</b>	<b>\$67,312.00</b>
0151353480	Communications Equipmt Expense		\$5,000.00
		<b>5136 Subtotals</b>	<b>\$5,000.00</b>
0151401370	EMS Personnel Salaries		\$495,000.00
0151401670	EMS Clerk Salary		\$9,412.00
015140202H	EMS Hazard Retirement Match		\$185,000.00
0151403200	EMS Billing Contract		\$27,500.00
0151403430	EMS Medical Director (1099)		\$3,600.00
0151404430	EMS Parts & Repairs		\$12,000.00
0151404450	EMS Office Supplies		\$2,500.00
0151404460	EMS Grant-heart monitors		\$30,000.00
0151404550	EMS Fuel & Fluids		\$24,000.00
0151404810	EMS Uniform Allowance		\$8,400.00
0151405590	EMS Medical Supplies/Equipment		\$40,000.00
0151405780	EMS Building Utilities		\$28,000.00
0151405880	EMS Facility Maintenance		\$6,000.00
0151406020	EMS Building Payments		\$22,500.00
0151407390	EMS Capital Projects		\$100,000.00
		<b>5140 Subtotals</b>	<b>\$992,912.00</b>
0151453150	E911 Contract with AT&T		\$6,000.00
0151453220	Dispatching Contract		\$99,000.00
0151454460	Signs/Supplies		\$600.00
		<b>5145 Subtotals</b>	<b>\$105,600.00</b>
0151505130	Forest Fire Protection Fee		\$850.00
		<b>5150 Subtotals</b>	<b>\$850.00</b>
0151903480	Drug Intervention Funds		\$1,500.00
		<b>5160 Subtotals</b>	<b>\$1,500.00</b>
0151759030	Public Defender Contribution		\$2,133.00
		<b>5175 Subtotals</b>	<b>\$2,133.00</b>
0152051020	Animal Care & Control Officer Salary		\$37,000.00
0152051790	Animal Care & Control Part-time Officer		\$13,000.00
0152053150	Animal Sheltering		\$3,000.00
0152054020	Animal Control Equipment/Suppl		\$10,000.00
0152054030	Farm Carcass Removal Contract		\$24,700.00

Thursday, May 18, 2017

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Local Finance Form 1001

Budget Detail of Spencer County, Kentucky  
Detail Analysis of Appropriations

Fiscal Year Ending June 30, 2018

Printed on 5/18/2017

Account	Description	Appropriation
0152055780	Animal Control Building Utilit	\$3,000.00
0152055860	Animal Control Building Construction	\$100,000.00
0152055920	Animal Control Vehicle Mainten	\$3,000.00
015205599B	Animal Control Donations/Building	\$7,500.00
	<i>5205 Subtotals</i>	<b>\$201,200.00</b>
0152171610	Recycling Personnel Salaries	\$89,000.00
0152174270	Recycling Center Supplies	\$5,000.00
0152174680	Recycling Disposal Expenses	\$2,500.00
0152175480	Recycling E-Scrap Expenses	\$2,500.00
0152175780	Recycling Building Utilities	\$4,000.00
0152176000	Recycling Bldg/Equipmt Expense	\$5,000.00
0152177410	Recycling Grant	\$0.00
	<i>5217 Subtotals</i>	<b>\$88,000.00</b>
0153056070	Senior Citizens Contribution	\$30,000.00
0153055860	Senior Citizens Building Expen	\$1,000.00
	<i>5305 Subtotals</i>	<b>\$31,000.00</b>
0153105070	Public Advocacy Programs	\$5,000.00
	<i>5310 Subtotals</i>	<b>\$5,000.00</b>
0153303480	Community Events	\$2,000.00
	<i>5330 Subtotals</i>	<b>\$2,000.00</b>
0153354210	Spencer County Farm Expenses	\$500.00
	<i>5335 Subtotals</i>	<b>\$500.00</b>
0153404600	Solid Waste/Litter Programs	\$28,000.00
	<i>5340 Subtotals</i>	<b>\$28,000.00</b>
0154011070	Parks Director Salary	\$34,400.00
0154011790	Parks Part-Time/Seasonal Help	\$20,000.00
0154011850	Parks Assistant Dir Salary	\$26,500.00
0154014050	Parks Grounds/Maintenance Supp	\$3,500.00
0154014450	Parks Office Supplies	\$900.00
0154014650	Parks Fuel	\$7,000.00
0154014670	Parks/Recreation Equipment	\$6,000.00
0154015400	Parks Basketball League	\$13,000.00
0154015780	Parks Utilities	\$10,000.00
0154015920	Parks Vehicle/Equipment mainte	\$2,500.00
	<i>5401 Subtotals</i>	<b>\$123,800.00</b>
0154205070	Tourism Support	\$5,000.00
0154205890	Tourism Room Tax	\$5,000.00
	<i>5420 Subtotals</i>	<b>\$10,000.00</b>
0176006020	Floodwall Certification Paymen	\$45,000.00

Local Finance Form 1001

Budget Detail of Spencer County, Kentucky  
Detail Analysis of Appropriations

Fiscal Year Ending June 30, 2018

Printed on 5/18/2017

Account	Description	Appropriation
0178009030	Floodwall Tax	\$3,460.00
	<i>7600 Subtotals</i>	<i>\$49,060.00</i>
0177006890	KACo Lease Pymts - Ambulance1	\$40,000.00
017700899A	KACo Lease Pymts - Ambulance2	\$20,000.00
017700699D	KACo Lease Pymts - Dog Shelter	\$20,000.00
	<i>7700 Subtotals</i>	<i>\$80,000.00</i>
018099985W	War Memorial Expense	\$200.00
0180997410	Capital Projects - Other	\$0.00
018099741F	Floodwall Certification Expens	\$10,000.00
0180999890	ADF Project	\$6,000.00
	<i>8099 Subtotals</i>	<i>\$16,200.00</i>
0191001910	Ethics Commission - Per Diem	\$1,000.00
0191003070	County Audits	\$12,000.00
019100307C	Clerk Audits	\$9,000.00
019100307S	Sheriff Audits	\$15,000.00
0191003820	Employee Drug Testing	\$500.00
0191003890	Miscellaneous	\$330.00
0191005030	Bank Charges	\$1,000.00
0191005210	General Insurance & Bonds	\$110,000.00
0191005510	Memberships	\$6,000.00
0191005670	Insurance Tax Reimbursements	\$0.00
0191005090	Conferences & Registrations	\$18,000.00
	<i>9100 Subtotals</i>	<i>\$172,830.00</i>
0192001660	Employee Accumulated Leave	\$26,500.00
0192008990	Reserves for Transfer	\$1,000.00
	<i>9200 Subtotals</i>	<i>\$26,500.00</i>
0194002010	Social Security Employer Match	\$88,000.00
0194002020	Non-Hazard Retirement Match	\$105,000.00
0194002030	Employee Benefits Card	\$45,000.00
0194002040	Life Insurance - Employer Paid	\$3,000.00
0194002050	Health Insurance Employer Match	\$140,000.00
0194002080	Unemployment Insurance	\$6,000.00
0194002090	Workers Compensation Insurance	\$75,000.00
0194002120	HB 810 Training Incentives	\$38,000.00
	<i>9400 Subtotals</i>	<i>\$501,000.00</i>
0195005870	Reimbursements	\$0.00
	<i>9500 Subtotals</i>	<i>\$0.00</i>
	<b>Total GENERAL Fund</b>	<b>\$4,835,219.63</b>

Local Finance Form 1001

Budget Detail of Spencer County, Kentucky  
Detail Analysis of Appropriations

Fiscal Year Ending June 30, 2018

Printed on 5/18/2017

Account	Description	Appropriation
0261031020	Road Foreman Salary	\$54,000.00
	<i>6103 Subtotals</i>	<i>\$54,000.00</i>
0261051430	Road Labor Salaries	\$275,000.00
0261053110	State-Funded Proj - Flex Funds	\$125,484.00
0261053120	State-Funded Proj - Bridges	\$0.00
0261053640	Road Equipment Rentals	\$5,000.00
0261054050	Asphalt - General County Roads	\$10,000.00
0261054051	Asphalt - District 1	\$10,000.00
0261054052	Asphalt - District 2	\$10,000.00
0261054053	Asphalt - District 3	\$10,000.00
0261054054	Asphalt - District 4	\$10,000.00
0261054055	Asphalt - District 5	\$10,000.00
0261054070	Concrete	\$16,000.00
0261054090	Rock, Stone, and Gravel	\$50,000.00
026105409F	Rock Fabric	\$2,000.00
0261054310	Guardrails	\$6,000.00
026105439C	Cold-Mix Emulsions	\$5,000.00
026105439H	Hot-Mix Emulsions	\$28,000.00
0261054410	New Equipment	\$120,000.00
0261054450	Office Supplies	\$2,000.00
0261054460	Snow Removal, Plows & Spreader	\$12,000.00
0261054470	Road Materials & Supplies	\$10,000.00
026105447L	Road Project-Little Crooked Cr	\$29,800.00
026105447S	Road Project - Cedar Springs	\$73,000.00
0261054550	Road Fuels & Fluids	\$55,000.00
0261054570	Culverts	\$5,000.00
0261054670	Mower Parts	\$12,000.00
0261054690	Signs/Safety Equipment	\$5,000.00
0261054750	Tools	\$2,000.00
0261054790	Tires	\$8,000.00
0261055480	Special Projects/FEMA Match	\$25,000.00
0261055740	Road Training Expenses	\$4,000.00
0261055780	Road Building Utilities	\$30,000.00
0261055920	Vehicle Maintenance	\$30,000.00
0261057310	Road Right of Way Work	\$0.00
0261057420	Capital Projects - Buildings	\$10,000.00
	<i>6105 Subtotals</i>	<i>\$1,003,384.00</i>
0291003070	County Audits	\$5,500.00
0291005030	Bank Charges	\$500.00
0291005210	General Insurance	\$45,000.00



*Local Finance Form 1001*

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

*Fiscal Year Ending June 30, 2018*

*Printed on 5/18/2017*

<i>Account</i>	<i>Description</i>		<i>Appropriation</i>
		<i>9100 Subtotals</i>	<i>\$51,000.00</i>
0292001880	Employee Accumulated Leave		\$37,100.00
0292009990	Reserves for Transfer		\$1,389.00
		<i>9200 Subtotals</i>	<i>\$38,489.00</i>
0294002010	Social Security Employer Match		\$30,000.00
0294002020	Non-Hazard Retirement Match		\$50,000.00
0294002030	Employee Benefits Card		\$9,600.00
0294002050	Health Insurance Employer Matc		\$48,000.00
0294002080	Unemployment Insurance		\$2,400.00
0294002090	Workers Compensation Insurance		\$75,000.00
		<i>9400 Subtotals</i>	<i>\$211,400.00</i>
		<i>Total ROAD Fund</i>	<i>\$1,358,273.00</i>

## Local Finance Form 1001

Budget Detail of Spencer County, Kentucky  
Detail Analysis of Appropriations

Fiscal Year Ending June 30, 2018

Printed on 5/18/2017

Account	Description	Appropriation
0350601770	Superintendent of Bldgs/Proper	\$28,300.00
	<i>5080 Subtotals</i>	<i>\$28,300.00</i>
0351011010	Jailer Salary	\$22,000.00
0351013140	Housing Contracts	\$255,000.00
0351013690	Prisoner Transport Costs	\$500.00
0351014850	Jailer Fuel	\$4,000.00
0351014810	Uniforms Allowance	\$900.00
0351015480	Jailer Programs	\$1,500.00
0351016490	Inmate Medical Costs	\$25,000.00
0351016920	Jailer Vehicle Maintenance	\$3,000.00
0351017230	Jailer Vehicle Purchase	\$0.00
	<i>5101 Subtotals</i>	<i>\$311,500.00</i>
0351023140	Juvenile Housing Contracts	\$1,000.00
	<i>5102 Subtotals</i>	<i>\$1,000.00</i>
0391004990	Miscellaneous	\$400.00
0391005030	Bank Charges	\$300.00
0391005510	Association Dues	\$100.00
	<i>9100 Subtotals</i>	<i>\$800.00</i>
0392001860	Employee Accumulated Leave	\$19,000.00
	<i>9200 Subtotals</i>	<i>\$19,000.00</i>
0394002010	Social Security Employer Match	\$4,500.00
0394002020	Non-Hazard Retirement Match	\$13,000.00
0394002030	Employee Benefits Card	\$750.00
0394002050	Health Insurance Employer Match	\$5,800.00
0394002120	HB 810 Training Incentive	\$4,100.00
	<i>9400 Subtotals</i>	<i>\$28,150.00</i>
	<i>Total JAIL Fund</i>	<i>\$388,750.00</i>

**Long Term Liabilities**  
*Spencer County Treasurer*

Year Date	Principal Amt	Interest Amt	Interest Rate	Current Interest Term	Total Prin. Int. Amt.	Total Interest Amt.	Total Face	Princip. Balance Remaining	Interest Balance Remaining	Reserve Earnings	Total Outstanding
Next Payment Due Date											
Next Payment Due Date	- 0	- 0	0	0.000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Next Payment Due Date	- 0	- 0									\$0.00
Next Payment Due Date	- 0	- 0									\$0.00
Next Payment Due Date	- 0	- 0									\$0.00
Next Payment Due Date	- 0	- 0									\$0.00
Next Payment Due Date	- 0	- 0									\$0.00
Next Payment Due Date	01 - 5140 - 6000	01 - 5140 - 6000	0.000	EMAS BUILDING	\$750,000.00	\$0.00	\$250,000.00	\$131,250.00	\$0.00	\$0.00	\$131,250.00
Next Payment Due Date	01 - 7600 - 8000	01 - 7600 - 8000	3.400	FLOODWALL CERTIFICATION	\$700,000.00	\$17,500.35	\$17,500.35	\$56,666.77	\$5,353.04		\$102,019.81
Next Payment Due Date	01 - 7600 - 8000	01 - 7600 - 8000	2.765	FLOODWALL LEVEE	\$100,000.00	\$7,687.74	\$107,687.74	\$9,181.86	\$3,596.87	\$0.00	\$108,878.53
Next Payment Due Date	01 - 7000 - 6000	01 - 7000 - 6000	2.265	AMBULANCE	\$140,000.00	\$13,355.72	\$13,355.72	\$136,044.34	\$12,755.51	\$0.00	\$148,799.85
Next Payment Due Date	4/20/2017	4/20/2017									
<b>Totals</b>					<b>\$550,000.00</b>	<b>\$35,796.79</b>	<b>\$128,758.79</b>	<b>\$461,152.77</b>	<b>\$23,225.42</b>	<b>\$0.00</b>	<b>\$484,378.19</b>

STATE LOCAL FINANCE OFFICER REQUIREMENT

20\_\_ 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>8.7</u>	Motor Vehicle	<u>8.7</u>
Personal Property	<u>8.7</u>	Watercraft	<u>8.7</u>
Bank Deposit Rate	<u>0.025%</u>		


**Special Districts**

	Ambulance	Library	Soil Cons.	Ext. Service	Health
Real Property		<u>4.8</u>	<u>0.0087</u>	<u>3.43</u>	<u>4.0</u>
Personal Property		<u>12.41</u>		<u>17.82</u>	<u>4.0</u>
Motor Vehicles		<u>12.41</u>			
Watercraft		<u>12.41</u>			

Other (Identify)

Real Property	_____	_____	_____	_____	_____
Personal Property	_____	_____	_____	_____	_____
Motor Vehicles	_____	_____	_____	_____	_____
Watercraft	_____	_____	_____	_____	_____

The tax rates indicated above are from the Fiscal Court minutes of Sept 7, 2016, found on pages 87 of the Fiscal Court Order Book number 22.

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

5-17-17  
\_\_\_\_\_  
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 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>conferences/training class registrations, payable as needed</u> 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 \_\_\_\_\_ second by \_\_\_\_\_  
Vote \_\_\_\_\_

Signed \_\_\_\_\_ County Judge Executive \_\_\_\_\_ Date \_\_\_\_\_

Approved \_\_\_\_\_ State Local Finance Officer \_\_\_\_\_ Date \_\_\_\_\_

LF 1001.001  
Rev. 01/03

Budget Document Page 20 of 20 Pages

Submitted

Date 5-18-17

(Signed) \_\_\_\_\_  
County Judge/Executive

Approved as to Form and Classification

Date \_\_\_\_\_

(Signed) \_\_\_\_\_  
State Local Finance Officer


I certify that this budget, incorporating the changes if any, as required by the state local finance officer, has been duly adopted by the Spencer County Fiscal Court on the \_\_\_\_\_ day of \_\_\_\_\_, 20  .

(Signed) \_\_\_\_\_  
County Judge/Executive

Attest: \_\_\_\_\_  
Fiscal Court Clerk

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

- Motion made by Esq. Moore, seconded by Esq. Rogers with all members present voting 'aye' by voice vote, it is hereby ordered to adjourn this meeting at 11:22 am.

  
\_\_\_\_\_  
Spencer County Judge Executive, John Riley

1-22-18  
Date

\_\_\_\_\_  
Attest: Spencer County Clerk, Lynn Hesselbrock

\_\_\_\_\_  
Date