

SPENCER COUNTY FISCAL COURT
Notice of Special Meeting

Fiscal Court Meeting Room
28 East Main Street
Taylorsville, KY 40071

6:00 PM
Thursday, June 30, 2016

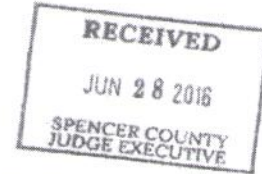
Meeting Agenda

- A. Call to Order
- B. Roll Call by the Clerk
- C. Presentation and review of June 28 Department of Local Government Letter
- D. Resolution to Declare an Emergency under KRS 67.078 (2)
- E. Emergency Adoption of Spencer County Ordinance 5, 2016/17 budget
- F. Adjournment

SPENCER COUNTY
F21 PG691

SPENCER COUNTY FISCAL COURT SPECIAL MEETING
JUNE 30, 2016, 6:00 PM
SPENCER COUNTY FISCAL COURT MEETING ROOM
28 EAST MAIN STREET

- A. CALL TO ORDER BY COUNTY JUDGE EXECUTIVE, JOHN RILEY
- B. ROLL CALL BY SPENCER COUNTY CLERK, LYNN HESSELBROCK- ALL PRESENT
- C. PRESENTATION AND REVIEW OF JUNE 28 LETTER FROM DEPARTMENT OF LOCAL GOVERNMENT.



OFFICE OF THE GOVERNOR
DEPARTMENT FOR LOCAL GOVERNMENT

Matthew G. Bevin
Governor

1024 Capital Center Drive, Suite 340
Frankfort, Kentucky 40601
Phone: (502) 573-2382
Fax: (502) 573-2939
TDD: 711
www.kydlgweb.gov

Sandra K. Dunahoo
Commissioner

Spencer County Judge/Executive
Spencer County Fiscal Court
P.O. Box 397
12 W. Main Street
Taylorsville, KY 40071

Due to the failure of Spencer County's Fiscal Court to pass a budget, we felt it necessary to contact the Court and discuss some of the potential negative consequences that could result if the condition is not remedied. Under KRS 68.210, the State Local Finance Officer within the Department for Local Government is entitled to investigate, examine, and supervise the accounts and operations of all local governments and local government officers. In addition, KRS 147A.020 states that the Local Finance Officer shall exercise all administrative functions regarding county and local government budgets. It is therefore our duty to investigate Spencer County's lack of action and ensure that no malfeasance has taken place. Please be advised that we are exploring all options at this time.

We are aware that Spencer County's Fiscal Court has met several times, and yet has still failed to pass a budget for upcoming Fiscal Year. As you know, the budget must be passed by July 1, a date which is rapidly approaching. This situation is not acceptable, so as a result I am sending this communication to make the Court aware of the applicable laws and potential ramifications.

Section 157b of the Constitution states in part: "Prior to each fiscal year, the legislative body of each city, county, and taxing district shall adopt a budget showing total expected revenues and expenditures for the fiscal year." (Emphasis added). KRS 68.260 places an additional requirement on the fiscal court by stating that: "The budget as presented and amended shall be adopted as of July 1." (Emphasis added)

It should also be noted that KRS 61.170(1) subjects County Officers who willfully neglect to discharge their official duties to a fine of up to one thousand dollars (\$1,000) and a conviction shall declare their office to be vacant. Further, KRS 522.030(1)(b) declares that a public servant is guilty of Official Misconduct in the Second Degree when he knowingly refrains from performing a duty imposed upon him by law. If no budget is passed by July 1, as required by the Constitution of Kentucky as well as the



Financial Opportunity, Employee: M/S/D


Kentucky Revised Statutes, the members of the Fiscal Court may find themselves in jeopardy of serious penalties.

I urge the Court to continue to meet until the July 1 deadline, as failure to do so could be construed as the Court members "willfully neglect[ing] to discharge their official duties," as well as "knowingly refrain[ing] from performing a duty imposed upon him by law," which could trigger the above mentioned penalties.

We hope for the Court's cooperation in this matter, and would like to resolve it as amicably as possible, but would also like to make the Court aware that KRS 68.350 empowers the State Local Finance Officer to institute legal proceedings in Circuit Court against any county officer in order to compel compliance with the law. Ideally, filing such an action will not be necessary; however, we fully intend to fulfill our obligations under the laws of the Commonwealth.

I hope the Court appreciates the seriousness of this matter. Please develop a strategy to rectify the budget concerns as soon as possible and contact us for further discussion. We hope to work together to achieve a result that will place Spencer County's Fiscal Court in compliance in order to avoid any legal repercussions.

Sincerely,



Sandra K. Dunahon
Commissioner
Kentucky Department for Local Government

D. RESOLUTION TO DECLARE AN EMERGENCY UNDER KRS 67.078 (2)

- On the motion of Esq. Bayers, seconded by Esq. Williams, with all members of the Court present voting 'aye', it is hereby ordered to approve the Resolution Declaring Emergency.

**SPENCER COUNTY FISCAL COURT
Resolution Declaring Emergency**

Whereas Spencer County Fiscal Court has failed to adopt the Fiscal Year 2016/17 Budget Ordinance as required under Section 157b of the Kentucky Constitution and under KRS 68.260; and

Whereas the budget is required to be adopted no later than June 30th; and

Whereas the requirement to end all "non-essential" county services in the event the budget is not adopted by June 30th will clearly create undue harm to the residents of Spencer County who pay for and depend on these services; and

Whereas Kentucky Revised Statutes under KRS 67.078 provides a means for the adoption of a county ordinance to address emergency situations "without regard to the requirements of KRS 67.077; and

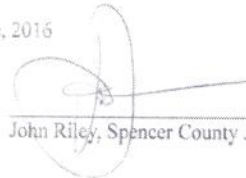
Whereas KRS 67.078 allows for a majority of Fiscal Court to declare an emergency to exist by "naming and describing the emergency"; now

Therefore be it resolved that Spencer County Fiscal Court hereby declares the "2016/17 Budget Emergency" exists which already has and will create undue harm to our county and its residents especially if allow to continue beyond the June 30th statutory deadline.

Motion to adopt this resolution by Paynes
Seconded by Williams

AYES	NAYS
<u>Esq. Williams</u>	<u>none</u>
<u>Esq. Goodlett</u>	_____
<u>Judge Riley</u>	_____
<u>Esq. Rogers</u>	_____
<u>Esq. Rodgers</u>	_____
<u>Esq. Judd</u>	_____

So Resolved by vote taken on this 30 day of June, 2016


John Riley, Spencer County Judge Executive

Attest: 
Lynn Hesselbrock, Spencer Fiscal Court Clerk

E. EMERGENCY ADOPTION OF SPENCER COUNTY ORDINANCE 5, 2016/2017 BUDGET.

- On the motion of Esq. Goodlett, seconded by Esq. Rogers, with 'ayes' being Esq. Goodlett, Judge Riley, Esq. Rogers and Esq. Judd, and the 'nays' being Esq. Williams and Esq. Bayers, it is hereby ordered to adopt Spencer County Ordinance 5, 2016/2017 budget.

SPENCER COUNTY
F21 PG694

Spencer County, Kentucky
Ordinance No. 5
Fiscal Year 2016 Series



An Ordinance Relating to the Annual Budget and Appropriations

Whereas, the Fiscal Court of Spencer County, Commonwealth of Kentucky, tentatively approved the attached budget for Fiscal Year 2016/2017 on the 18th day of May, 2016; and

Whereas, the State Local Finance Officer approved the proposed budget as to form and classification on the 23rd day of May, 2016;

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 2016/2017 and the amounts stated are appropriated for the purposes indicated.

BUDGET SUMMARY

01___GENERAL FUND:		
50___General Government		\$ 2,414,136.81
51___Protection to Persons & Property		\$ 1,210,733.00
52___General Health & Sanitation		\$ 181,700.00
53___Social Services		\$ 69,500.00
54___Recreation & Culture		\$ 120,100.00
76___Other County Liabilities		\$ 49,060.00
77___Lease(s)		\$ 40,000.00
80___Capital Projects		\$ 36,000.00
91___General Services		\$ 165,200.00
92___Contingent Appropriations		\$ 37,322.01
94___Fringe Benefits (Employer's Share)		\$ 460,500.00
95___Distributions to Other Govt Agencies		\$ 0.00
	General Fund Total:	\$ 4,784,251.82
02___ROAD FUND:		
61___Roads		\$ 1,266,627.00
91___General Services		\$ 46,000.00
92___Contingent Appropriations		\$ 44,009.00
94___Fringe Benefits (Employer's Share)		\$ 206,400.00
	Road Fund Total:	\$ 1,563,036.00
03___JAIL FUND		

SPENCER COUNTY
F21 PG695

50	General Fund	\$	27,000.00
51	Protection to Persons & Property	\$	252,000.00
91	General Services	\$	700.00
92	Contingent Appropriations	\$	12,950.00
94	Fringe Benefits (Employer's Share)	\$	25,350.00
	Jail Fund Total:	\$	318,000.00

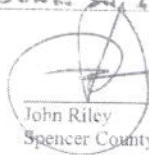
2015/2016 Total Budget: \$ 6,665,287.82

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, 2016 upon passage and publication.

Given first reading and approval on May 18, 2016.

Given second reading and approval on JUNE 30, 2016.



 John Riley
 Spencer County Judge Executive

Attest: Lynn Hesselbrock
 Lynn Hesselbrock
 Spencer County Fiscal Court Clerk

Local Finance Form 1001

Budget Summary of Spencer County, Kentucky
Summary Analysis of Appropriations

Fiscal Year Ending June 30, 2017

Printed on 5/18/2016

Category	Purpose	Appropriation
FUND 1 GENERAL		
50	General Government	\$2,414,136.81
51	Protection to Persons & Property	\$1,210,733.00
52	General Health & Sanitation	\$181,700.00
53	Social Services	\$69,500.00
54	Recreation & Culture	\$120,100.00
76	Other County Liabilities	\$49,060.00
77	Lease(s)	\$40,000.00
80	Capitol Projects	\$36,000.00
91	General Services	\$165,200.00
92	Contingent Appropriations	\$37,322.01
94	Fringe Benefits (Employer's Share)	\$460,500.00
95	Distributions to Other Governmental Agencies	\$0.00
	GENERAL Total	\$4,784,251.82
	Percent of Total Budget	71.78%
FUND 2 ROAD		
51	Roads	\$1,266,627.00
91	General Services	\$46,000.00
92	Contingent Appropriations	\$44,009.00
94	Fringe Benefits (Employer's Share)	\$206,400.00
	ROAD Total	\$1,563,036.00
	Percent of Total Budget	29.45%
FUND 3 JAIL		
50	General Government	\$27,000.00
51	Protection to Persons & Property	\$252,000.00
91	General Services	\$700.00
92	Contingent Appropriations	\$12,650.00
94	Fringe Benefits (Employer's Share)	\$25,350.00
	JAIL Total	\$318,000.00
	Percent of Total Budget	4.77%

Local Finance Form 1001

Budget Summary of Spencer County, Kentucky

Summary Analysis of Appropriations

Fiscal Year Ending June 30, 2017

Printed on 5/18/2016

<i>Category</i>	<i>Purpose</i>	<i>Appropriation</i>
<i>Total Budgeted Appropriations</i>		
TOTAL GENERAL FUND		\$4,784,251.82
TOTAL ROAD FUND		\$1,563,036.00
TOTAL JAIL FUND		\$318,000.00
GRAND TOTAL ALL FUNDS		\$6,665,287.82

Local Finance Form 1001

Budget Detail of Spencer County, Kentucky
Detail Analysis of Revenue

Fiscal Year Ending June 30, 2017

Printed on 5/18/2016

Source	Code	GENERAL	ROAD	JAIL	Totals
Real Property Taxes	4101	\$860,000.00	\$0.00	\$0.00	\$860,000.00
Personal Property Taxes	4102	\$30,000.00	\$0.00	\$0.00	\$30,000.00
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	\$22,000.00	\$0.00	\$0.00	\$22,000.00
Occupational Licenses Fee	4134	\$485,000.00	\$0.00	\$0.00	\$485,000.00
Hotel Taxpayer's Fee	4135	\$85,000.00	\$0.00	\$0.00	\$85,000.00
Insurance Premium Tax	4137	\$845,000.00	\$0.00	\$0.00	\$845,000.00
Treatment Room Tax	4138	\$5,000.00	\$0.00	\$0.00	\$5,000.00
911 Telephone Charge	4140	\$78,000.00	\$0.00	\$0.00	\$78,000.00
Lieu of Taxes	4110	\$20,000.00	\$0.00	\$0.00	\$20,000.00
Business Net Profit	4401	\$120,000.00	\$0.00	\$0.00	\$120,000.00
Alcohol Licenses	4402	\$3,500.00	\$0.00	\$0.00	\$3,500.00
Planning & Zoning	4407	\$52,000.00	\$0.00	\$0.00	\$52,000.00
Impact Fees	4411	\$500.00	\$0.00	\$0.00	\$500.00
Cable TV Franchise	4417	\$15,000.00	\$0.00	\$0.00	\$15,000.00
Solid Waste Franchise	4418	\$4,000.00	\$0.00	\$0.00	\$4,000.00
Dog Licenses/Fees	4420	\$14,500.00	\$0.00	\$0.00	\$14,500.00
MoTax - Other Counties	4505	\$20,000.00	\$361,527.00	\$0.00	\$381,527.00
State Grants	4510	\$0.00	\$201,071.00	\$0.00	\$201,071.00
Truck Licenses	4516	\$0.00	\$1,875.00	\$0.00	\$1,875.00
Drivers Licenses	4517	\$0.00	\$813,763.00	\$0.00	\$813,763.00
County Road Aid	4518	\$0.00	\$0.00	\$0.00	\$0.00
Election Expenses	4520	\$5,600.00	\$0.00	\$0.00	\$5,600.00
Board of Assessments	4521	\$90.00	\$0.00	\$0.00	\$90.00
Legal Process	4522	\$70,000.00	\$0.00	\$0.00	\$70,000.00
AOC Space Rental	4532	\$0.00	\$47,270.00	\$0.00	\$47,270.00
Jail Bed Allotment	4533	\$0.00	\$0.00	\$0.00	\$0.00

Local Finance Form 1001

Budget Detail of Spencer County, Kentucky
Detail Analysis of Revenue

Fiscal Year Ending June 30, 2017

Printed on 5/18/2016

Source	Code	GENERAL	ROAD	JAIL	Totals
Jail Medical	4534	\$0.00	\$0.00	\$3,975.00	\$3,975.00
Court Costs	4535	\$0.00	\$0.00	\$12,200.00	\$12,200.00
JULI Fees	4538	\$0.00	\$0.00	\$2,400.00	\$2,400.00
DEM Reimbursment	4541	\$15,000.00	\$0.00	\$0.00	\$15,000.00
Provisional County's 2013 Payment	4542	\$25,000.00	\$0.00	\$0.00	\$25,000.00
City of Valle Fiscal Payment	4544	\$12,500.00	\$0.00	\$0.00	\$12,500.00
Fees Paying - City	4549	\$484,114.00	\$0.00	\$0.00	\$484,114.00
Fee Paying - Sheriff	4549	\$528,352.00	\$0.00	\$0.00	\$528,352.00
1 Year Absentee Payments	4559	\$28,000.00	\$0.00	\$0.00	\$28,000.00
Court Fees	4561	\$0.00	\$0.00	\$17,800.00	\$17,800.00
Local Correctional Assistance	4566	\$0.00	\$0.00	\$24,000.00	\$24,000.00
Ambulance	4603	\$450,000.00	\$0.00	\$0.00	\$450,000.00
FMS - CPP Training Fees	4611	\$600.00	\$0.00	\$0.00	\$600.00
Dead Animal Removal Grant	4630	\$13,000.00	\$0.00	\$0.00	\$13,000.00
Sale of Road Materials	4706	\$0.00	\$500.00	\$0.00	\$500.00
Farm Income	4707	\$1,600.00	\$0.00	\$0.00	\$1,600.00
Parks/Recreation Sales	4710	\$14,000.00	\$0.00	\$0.00	\$14,000.00
Rentals	4711	\$1,200.00	\$0.00	\$0.00	\$1,200.00
Recycling	4712	\$15,000.00	\$0.00	\$0.00	\$15,000.00
Reimbursment	4727	\$1,000.00	\$500.00	\$0.00	\$1,500.00
Donations	4728	\$200.00	\$0.00	\$0.00	\$200.00
Miscellaneous	4731	\$500.00	\$500.00	\$0.00	\$1,000.00
Drug Intervention Task Force	4781	\$1,500.00	\$0.00	\$0.00	\$1,500.00
Interest	4801	\$1,400.00	\$300.00	\$0.00	\$1,700.00

Local Finance Form 1001

Budget Detail of Spencer County, Kentucky
Detail Analysis of Revenue

Fiscal Year Ending June 30, 2017

Printed on 5/18/2016

Source	Code	GENERAL	ROAD	JAIL	Totals	
Total Revenues		\$4,348,356.82	\$1,380,038.00	\$107,895.00	\$0.00	\$5,837,287.82
Prior Year Comparison	4901	\$400,000.00	\$173,000.00	\$55,000.00	\$0.00	\$628,000.00
Transfers Out	4509	(\$185,105.00)	\$0.00	\$0.00	\$0.00	(\$185,105.00)
Transfers In	4710	\$0.00	\$10,000.00	\$155,105.00	\$0.00	\$165,105.00
Reconciliation	4511	\$700,000.00	\$0.00	\$0.00	\$0.00	\$700,000.00
Total Available		\$6,715,251.82	\$1,563,038.00	\$210,000.00	\$0.00	\$8,488,287.82

Total of all Funds: \$8,665,287.82

SPENCER COUNTY
F21 PG701

Local Finance Form 1001

Budget Detail of Spencer County, Kentucky
Detail Analysis of Appropriations

Fiscal Year Ending June 30, 2017

Printed on 5/18/2016

Account	Description	Appropriation
0150011010	County Judge/Exec Salary	\$81,000.00
015001101B	County Judge/Exec Benefits	\$30,000.00
0150011030	Deputy Co Judge/Exec Salary	\$50,000.00
0150014450	Co Judge/Exec Office Supplies	\$4,000.00
	<i>5001 Subtotals</i>	\$165,000.00
0150051010	County Attorney Salary	\$23,500.00
0150051050	Assistant County Attorney Salary	\$7,500.00
0150051850	Co Attorney Secretary Salary	\$8,847.00
0150054460	Co Attorney Rent/Expenses	\$9,000.00
0150055780	Co Attorney Utilities	\$5,500.00
	<i>5005 Subtotals</i>	\$55,347.00
0150101010	County Clerk Salary	\$84,000.00
015010101B	County Clerk Benefits	\$30,000.00
0150101030	County Clerk Deputies Salary	\$190,000.00
015010103B	County Clerk Deputies Benefits	\$100,579.58
0160102100	County Clerk Expense Allowance	\$3,800.00
0160103180	Clerk Software Program	\$31,000.00
0150104450	County Clerk Office Expenses	\$25,000.00
0150105630	County Clerk Postage	\$8,000.00
0150105690	County Clerk Conference/Membership	\$2,000.00
0150105730	Clerk Telephone	\$2,500.00
0150105760	County Clerk Training/Mileage	\$3,000.00
0150105850	County Clerk Technology Grant	\$65,777.23
	<i>5010 Subtotals</i>	\$545,456.81
0150151010	Sheriff Salary	\$84,000.00
015015101B	Sheriff Benefits/Haz Pet/Inmate Match	\$42,350.00
0150151030	Sheriff Deputies Salaries	\$380,000.00
0150151230	Court Security Salaries	\$60,000.00
0150151850	Sheriff Secretary Salary	\$40,000.00
0150152990	Sheriff Staff Benefits	\$200,000.00
0150153020	Sheriff Advertising	\$800.00
0150153190	Sheriff Tax Software/Append	\$10,000.00
0150153480	Leads-Online/C.I.E.A.R. Program	\$3,500.00
015015401A	Sheriff Ammo/Target/Shooting	\$3,500.00
015015401W	Sheriff Weapons	\$600.00
0150154360	Sheriff Radar/Vinco Equipment	\$2,500.00
0150154450	Sheriff Office Supplies	\$7,000.00
0150154460	Sheriff Investigation Supplies	\$1,000.00
0150154550	Sheriff Fuels	\$40,000.00
0150154810	Sheriff Uniforms Allowance	\$5,000.00

Wednesday, May 18, 2016

Page 1 of 9

Local Finance Form 1001

Budget Detail of Spencer County, Kentucky
Detail Analysis of Appropriations

Fiscal Year Ending June 30, 2017

Printed on 5/18/2016

Account	Description	Appropriation
0150155630	Sheriff Postage	\$6,000.00
015015573W	Sheriff Wireless Communication	\$6,000.00
0150155780	Sheriff Building Utilities	\$16,000.00
0150155900	Sheriff Telephone Equipment	\$500.00
0150155920	Sheriff Vehicle Maintenance	\$15,000.00
0150155940	Sheriff Accreditation Fee	\$2,500.00
0150157030	Sheriff Computer/Communication	\$4,000.00
0150157170	Sheriff Personnel Equipment	\$5,000.00
0150157230	Sheriff New Vehicles	\$29,000.00
0150157250	Sheriff Office Equipment Upgrade	\$24,500.00
0150157510	Sheriff Vehicle Emergency Equip	\$7,000.00
	5015 Subtotals	\$994,650.00
0150201010	Coroner Salary	\$7,000.00
0150201030	Deputy Coroner Salary	\$3,500.00
0150204450	Coroner Supplies	\$5,000.00
	5020 Subtotals	\$15,500.00
0150251010	Magistrate Salaries	\$39,000.00
0150251670	Fiscal Court Clerk	\$2,400.00
0150252100	Magistrate Expense Allowance	\$18,000.00
0150253320	Outside Legal Counsel Fees	\$1,000.00
0150253680	County Clerk Fee - Property Tax	\$5,000.00
	5025 Subtotals	\$65,400.00
0150303670	PVA Office Contribution	\$48,803.00
0150305780	PVA Office Expense	\$2,500.00
	5030 Subtotals	\$51,303.00
0150351990	Tax Board of Supervisors	\$600.00
	5035 Subtotals	\$600.00
0150401020	Treasurer Salary	\$41,800.00
0150404450	Treasurer Office Supplies	\$1,500.00
	5040 Subtotals	\$43,300.00
0150471420	Occupational Tax Admin Salary	\$21,700.00
0150471670	Occ Tax Enforcement Officer	\$9,300.00
0150474130	Occ Tax Training/Study Updates	\$3,200.00
0150474450	Occ Tax Office Supplies	\$3,500.00
0150475670	Occ Tax Refunds	\$3,500.00
0150475690	Occ Tax Training Conferences	\$1,000.00
0150475710	Occ Tax Training Expenses	\$1,000.00
0150475780	Occ Tax Building Utilities	\$5,000.00
0150475920	Occ Tax Enforcement Vehicle	\$2,000.00

Local Finance Form 1001

Budget Detail of Spencer County, Kentucky
Detail Analysis of Appropriations

Fiscal Year Ending June 30, 2017

Printed on 5/18/2016

Account	Description		Appropriation
		5047 Subtotals	\$50,200.00
0150501070	A.B.C. Administrator Salary		\$2,580.00
0150504450	A.B.C. Admin. Office Supplies		\$800.00
		5050 Subtotals	\$3,380.00
0150601010	Circuit Clerk Law Library		\$800.00
		5060 Subtotals	\$600.00
0150651920	Election Officers		\$10,000.00
0150651930	Election Commissioners		\$2,800.00
0150653470	Polling Places		\$2,100.00
0150657370	Election Voting Machine Expens		\$30,000.00
		5065 Subtotals	\$44,900.00
0150701030	PI & Zo Administrator Salary		\$42,200.00
0150701060	PI & Zo Office Staff		\$15,000.00
0150701870	PI & Zo Enforcement		\$15,000.00
0150701910	PI & Zo Rent of Autos - Per		\$12,000.00
0150703020	PI & Zo Advertisements		\$2,500.00
0150703320	PI & Zo Legal Services		\$7,800.00
0150704450	PI & Zo Office Supplies		\$4,000.00
0150705670	PI & Zo Refunds		\$500.00
0150705690	PI & Zo Training Expenses		\$1,000.00
0150705780	PI & Zo Bldg Utilities		\$8,000.00
		5070 Subtotals	\$108,000.00
0150801470	Fleet Maintenance Technician		\$48,000.00
0150801750	Custodial Personnel Salary		\$11,500.00
0150801850	Assistant to Superintendent		\$26,000.00
0150803020	County Advertising		\$4,000.00
0150803090	Engineering Services		\$7,500.00
0150803380	Computer Maintenance		\$32,000.00
0150803520	Elevator Maintenance		\$4,000.00
0150804110	Custodial Supplies		\$5,000.00
0150805710	Building/Grounds Maintenance		\$45,000.00
0150805780	Courthouse Building Utilities		\$42,500.00
0150807210	Maintenance Supplies/Equipment		\$10,000.00
		5080 Subtotals	\$234,500.00
0150855780	Other County Buildings Utiliti		\$7,000.00
		5085 Subtotals	\$7,000.00
0150865710	Annex Building Maintenance		\$4,000.00
0150865780	Annex Building Utilities		\$25,000.00
		5086 Subtotals	\$29,000.00

SPENCER COUNTY
F21 PG704

Local Finance Form 1001

Budget Detail of Spencer County, Kentucky
 Detail Analysis of Appropriations

Fiscal Year Ending June 30, 2017

Printed on 5/18/2016

Account	Description		Appropriation
0151154450	Bldg/Elect Inspector Office Expenses		\$1,000.00
		<i>5115 Subtotals</i>	\$1,000.00
0151351070	DEM Director Salary		\$50,000.00
0151354200	DEM Supplies		\$2,500.00
		<i>5135 Subtotals</i>	\$52,500.00
0151363480	Communications Equipm Expense		\$5,000.00
		<i>5136 Subtotals</i>	\$5,000.00
0151401370	EMS Personnel Salaries		\$468,000.00
0151401670	EMS Clerk Salary		\$9,100.00
015140202H	EMS Hazard Retirement Match		\$175,000.00
0151403200	EMS Bldg Contract		\$27,500.00
0151403430	EMS Medical Director (1099)		\$3,600.00
0151404430	EMS Parts & Repairs		\$15,000.00
0151404450	EMS Office Supplies		\$2,500.00
0151404460	EMS Grant heart monitors		\$28,000.00
0151404550	EMS Fuel & Fluids		\$24,000.00
0151404810	EMS Uniform Allowance		\$6,000.00
0151405600	EMS Medical Supplies/Equipment		\$40,000.00
0151405780	EMS Building Utilities		\$28,000.00
0151405860	EMS Facility Maintenance		\$3,000.00
0151406020	EMS Building Repairs		\$22,500.00
0151407390	EMS Vehicle Remount/Purchase		\$200,000.00
		<i>5140 Subtotals</i>	\$1,051,200.00
0151453150	E911 Contract with AT&T		\$8,000.00
0151453220	Dispatching Computer		\$89,500.00
0151454460	Signs/Supplies		\$1,000.00
		<i>5145 Subtotals</i>	\$96,500.00
0151505130	Forest Fire Protection Fee		\$900.00
		<i>5150 Subtotals</i>	\$900.00
0151603480	Drug Intervention Fund		\$1,500.00
		<i>5160 Subtotals</i>	\$1,500.00
0151759030	Public Defender Contribution		\$2,133.00
		<i>5175 Subtotals</i>	\$2,133.00
0152051020	K-9 Officer Salary		\$35,000.00
0152051790	K-9 Paravet Officer		\$12,500.00
0152053150	Animal Sheltering Contract		\$2,000.00
0152054020	Animal Control Equipment/Suppl		\$5,500.00
0152054030	Farm Counsel Referral Contract		\$24,700.00
0152055780	Animal Control Building Utilit		\$2,670.00

Local Finance Form 1001

Budget Detail of Spencer County, Kentucky
 Detail Analysis of Appropriations

Fiscal Year Ending June 30, 2017

Printed on 5/18/2016

Account	Description		Appropriation
0152055920	Animal Control Vehicle Mainten		\$2,500.00
		5205 Subtotals	\$88,700.00
0152171610	Recycling Personnel Salaries		\$88,000.00
0152174270	Recycling Center Supplies		\$5,000.00
0152174580	Recycling Disposal Expenses		\$5,000.00
0152175480	Recycling E-Scrap Expenses		\$5,000.00
0152175780	Recycling Building Utilities		\$5,000.00
0152175860	Recycling Equip/Equipmt Expenses		\$5,000.00
		5217 Subtotals	\$93,000.00
0153055070	Senior Citizens Contribution		\$30,000.00
0153055860	Senior Citizens Building Repair		\$2,000.00
		5305 Subtotals	\$32,000.00
0153105070	Public Advocacy Programs		\$5,000.00
		5310 Subtotals	\$5,000.00
0153303480	Community Events		\$4,000.00
		5330 Subtotals	\$4,000.00
0153354210	Spencer County Farm Expenses		\$500.00
		5335 Subtotals	\$500.00
0153404680	Solid Waste/Litter Programs		\$28,000.00
		5340 Subtotals	\$28,000.00
0154011070	Parks Director Salary		\$30,500.00
0154011790	Parks Part-Time/Seasonal Help		\$19,500.00
0154011850	Parks Assistant Dir Salary		\$22,500.00
0154014060	Parks Grounds/Maintenance Supplies		\$4,500.00
0154014450	Parks Office Supplies		\$500.00
0154014550	Parks Fuel		\$5,000.00
0154014670	Parks/Recreation Equipment		\$6,000.00
0154015480	Parks Basketball League		\$10,000.00
0154015780	Parks Utilities		\$10,000.00
0154015920	Parks Vehicle/Equipment maintenance		\$2,500.00
		5401 Subtotals	\$115,000.00
0154205070	Tourism Support		\$0.00
0154205660	Tourism Support - Ex		\$5,000.00
		5420 Subtotals	\$5,000.00
0176006020	Floodwall Construction Payment		\$45,000.00
0176009030	Floodwall Tax		\$3,450.00
		7600 Subtotals	\$49,000.00
0177006980	KACO Lease Payments - Ambulance		\$40,000.00

SPENCER COUNTY
F21 PG706

Local Finance Form 1001

Budget Detail of Spencer County, Kentucky
Detail Analysis of Appropriations

Fiscal Year Ending June 30, 2017

Printed on 5/18/2016

Account	Description		Appropriation
		7700 Subtotals	\$40,000.00
0180997410	Capital Projects - Other		\$0.00
018099741F	Floodwall Certification Expens		\$30,000.00
0180999990	ADF Project		\$8,000.00
		8099 Subtotals	\$36,000.00
0191001910	Ethics Commission - Per Diem		\$2,700.00
0191003070	County Audits		\$12,000.00
019100307C	Clerk Audits		\$8,000.00
019100307S	Sheriff Audits		\$18,000.00
0191003820	Employee Drug Testing		\$1,000.00
0191003990	Miscellaneous		\$100.00
0191005030	Bank Charges		\$1,000.00
0191005210	General Insurance & Bonds		\$100,000.00
0191006510	Memberships		\$6,000.00
0191006670	Insurance Tax Reimbursements		\$0.00
0191006690	Conferences & Registrations		\$18,000.00
		9100 Subtotals	\$165,200.00
0192001860	Employee Accumulated Leave		\$37,222.01
0192009990	Reserves for Transfer		\$100.00
		9200 Subtotals	\$37,322.01
0194002010	Social Security Employer Match		\$70,000.00
0194002020	Non-Health Retirement Match		\$80,000.00
0194002030	Employee Benefits Fund		\$40,000.00
0194002040	Life Insurance - Employer Paid		10,800.00
0194002050	Health Insurance - Employer Match		\$145,000.00
0194002080	Unemployment Insurance		\$7,000.00
0194002090	Workers Compensation Insurance		\$70,000.00
0194002120	HB 810 Training Incentives		\$35,000.00
		9400 Subtotals	\$460,500.00
0195005670	Reimbursements		\$0.00
		9500 Subtotals	\$0.00
		Total GENERAL Fund	\$4,784,251.82

Local Finance Form 1001

Budget Detail of Spencer County, Kentucky
Detail Analysis of Appropriations

Fiscal Year Ending June 30, 2017

Printed on 5/18/2016

Account	Description	Appropriation
0261031020	Road Foreman Salary	\$53,600.00
<i>6103 Subtotals</i>		\$53,600.00
0261051430	Road Labor Salaries	\$275,000.00
0261053110	State-Funded Proj - Flex Funds	\$125,027.00
0261053120	State-Funded Proj - Bridges	\$240,000.00
0261053640	Road Equipment Rentals	\$2,500.00
0261054050	Asphalt - General County Roads	\$16,666.70
0261054051	Asphalt - District 1	\$16,666.96
0261054052	Asphalt - District 2	\$16,666.96
0261054053	Asphalt - District 3	\$16,666.96
0261054054	Asphalt - District 4	\$16,666.96
0261054055	Asphalt - District 5	\$16,666.96
0261054070	Concrete	\$15,000.00
0261054090	Rock, Stone, and Gravel	\$45,000.00
026105409F	Rock Fabric	\$1,500.00
0261054310	Guardrails	\$5,000.00
026105439C	Cold-Mix Emulsions	\$5,000.00
026105439H	Hot-Mix Emulsions	\$25,000.00
0261054410	New Equipment	\$80,000.00
0261054450	Office Supplies	\$3,000.00
0261054460	Snow Removal Plows & Spreader	\$14,000.00
0261054470	Road Materials & Supplies	\$5,000.00
026105447S	Road Project - Cedar Springs	\$70,000.00
0261054550	Road Fuels & Oils	\$45,000.00
0261054570	Guivers	\$5,000.00
0261054670	Mower Parts	\$5,000.00
0261054690	Signs/Safety Equipment	\$2,000.00
0261054750	Tools	\$2,000.00
0261054790	Tires	\$8,000.00
0261055480	Special Projects/EMA Match	\$60,000.00
0261055740	Road Training Expenses	\$4,000.00
0261055780	Road Building Utilities	\$25,000.00
0261055920	Vehicle Maintenance	\$30,000.00
0261057420	Capital Projects - Buildings	\$10,000.00
<i>6105 Subtotals</i>		\$1,213,027.00
0291003070	County Funds	\$5,500.00
0291005030	Bank Charges	\$600.00
0291005210	General Insurance	\$40,000.00
<i>9100 Subtotals</i>		\$46,000.00
0292001860	Employee Accumulated Leave	\$10,000.00

Wednesday, May 18, 2016

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Local Finance Form 1001

Budget Detail of Spencer County, Kentucky
Detail Analysis of Appropriations

Fiscal Year Ending June 30, 2017

Printed on 5/18/2016

Account	Description	Appropriation
0292009990	Reserves for Transfer	\$4,009.00
	9200 Subtotals	\$44,009.00
0294002010	Social Security Employer Match	\$30,000.00
0294002020	Non-Hazard Retirement Match	\$50,000.00
0294002030	Employee Benefits Card	\$6,000.00
0294002050	Health Insurance Employer Match	\$48,000.00
0294002080	Unemployment Insurance	\$2,400.00
0294002090	Workers Compensation Insurance	\$70,000.00
	9400 Subtotals	\$206,400.00
	Total ROAD Fund	\$1,563,036.00

Local Finance Form 1001

Budget Detail of Spencer County, Kentucky
Detail Analysis of Appropriations

Fiscal Year Ending June 30, 2017

Printed on 5/18/2016

Account	Description	Appropriation
0350801770	Superintendent of Bldgs/Proper	\$27,000.00
	<i>5080 Subtotals</i>	\$27,000.00
0351011010	Jailer Salary	\$22,000.00
0351013140	Housing Contracts	\$195,000.00
0351013990	Prisoner Transport Costs	\$500.00
0351014550	Jailer Fuel	\$2,500.00
0351014810	Uniforms Allowance	\$500.00
0351015480	Jailer Programs	\$1,500.00
0351015490	Inmate Medical Costs	\$25,000.00
0351015920	Jailer Vehicle Maintenance	\$2,000.00
0351017230	Jailer Vehicle Purchase	\$1,000.00
	<i>5101 Subtotals</i>	\$250,000.00
0351023140	Juvenile Housing Contracts	\$2,000.00
	<i>5102 Subtotals</i>	\$2,000.00
0391004990	Miscellaneous	\$400.00
0391005030	Bank Charges	\$200.00
0391005510	Association Dues	\$100.00
	<i>9100 Subtotals</i>	\$700.00
0392001860	Employee Accumulated Leave	\$12,950.00
	<i>9200 Subtotals</i>	\$12,950.00
0394002010	Social Security Employer Match	\$4,500.00
0394002020	Non-Hazard Retirement Match	\$10,500.00
0394002030	Employee Benefits Card	\$750.00
0394002050	Health Insurance Employer Match	\$5,600.00
0394002120	HB 810 Training Incentive	\$4,000.00
	<i>9400 Subtotals</i>	\$25,350.00
	Total JAIL Fund	\$318,000.00

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> 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 Al S physician, \$300/mth paid monthly</u> Description
<u>0150054450</u> Account Number	<u>Stephen Gaudlett, rent for county attorney building, \$950/mth paid monthly</u> Description
<u>various</u> Account Number	<u>office postage, payable as needed</u> Description
<u>0191005690</u> Account Number	<u>various courses/training class registrations, payable as needed</u> Description
<u>0151407420</u> Account Number	<u>Spencer County Extension Svcs. for building purchase, \$1875/mth paid monthly</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 Esg Rogers, second by Esg Rogers
Vote "aye" - Esg Rogers, Rogers, Williams, Gaudlett, Judge
Riley, NO VOTE, absent - Esg Judd

Signed [Signature] County Judge Executive 6-2-16 Date

Approved _____ State Local Finance Officer _____ Date

SPENCER COUNTY
F21 PG711

STATE LOCAL FINANCE OFFICER REQUIREMENT

2015 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>3.9</u>	Motor Vehicle	<u>8.8</u>
Personal Property	<u>8.8</u>	Watercraft	<u>8.8</u>
Bank Deposit Rate	<u>0.025%</u>		

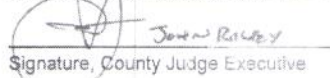
Special Districts

	Ambulance	Library	Soil Cons.	Ext. Service	Health
Real Property		4.6	0.0087	3.43	4.0
Personal Property		11.54		17.82	4.0
Motor Vehicles		11.54			
Watercraft		11.54			

Other (Identify)

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

The tax rates indicated above are from the Fiscal Court minutes of Aug 3 - Sept 9, 2015, found on pages 648,651,667,702 of the Fiscal Court Order Book number 20.


 Signature, County Judge Executive

5-18-16
 Date

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

Long Term Liabilities
Spencer County Treasurer

Issue Date	Principal Amt	Interest Amt	Issue Description	Issue Term	Current Interest Rate	Total Principal Amt	Total Interest Amt	Total Issue	Principal Balance Remaining	Interest Balance Remaining	Reserve Earnings	Total Outstanding
			Fixed Payment Due Date									
			Fixed Payment Due Date									
			Fixed Payment Due Date									
			Fixed Payment Due Date									
			Fixed Payment Due Date									
			Fixed Payment Due Date									
1/10/2013	5143	5270	6079 EAR BUILDING	10	0.000	\$26,000.00	\$0.00	\$26,000.00	\$151,875.00	\$0.00		\$151,875.00
8/27/2014	1980	5020	4102016	5	3.430	\$200,000.00	\$17,590.35	\$217,590.35	\$170,696.73	\$9,472.21		\$145,136.94
			4202015									
			8/20/2019									
			TOTALS			\$26,000.00	\$17,590.35	\$43,590.35	\$308,571.73	\$9,472.21		\$298,013.94

LF 1001.001
Rev 01/00

Budget Document Page 20 of 20 Pages

Submitted

Date 5-18-16

(Signed)  _____
JOHN RILEY
County Judge/Executive

Approved as to Form and Classification

Date May 23, 2016

(Signed)  _____
Sandra H. Dumas
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 30th day of JUNE, 2016.

(Signed)  _____
County Judge/Executive

Attest:  _____
Lynn Heston
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 to adjourn made by Esq. Goodlett, seconded by Esq. Rogers with all members of the Court present voting 'aye', it is hereby ordered that this meeting be adjourned at 6:13 PM.



Spencer County Judge Executive, John Riley

7-7-16

Date



Attest: Spencer County Clerk, Lynn Hesselbrock

7-7-16

Date