Spencer County, Kentucky
Ordinance No. 8
Fiscal Year 2020 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 2020/2021 on the 4th day of May, 2020; and

Whereas, the State Local Finance Officer approved the proposed budget as to form and classification on the 20th day of May, 2020;

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 Fiscal Year 2020/2021 and the amounts stated are appropriated for the purposes indicated.

BUDGET SUMMARY:

01___	GENERAL FUND:	
50___	General Government	$2,450,074.00
51___	Protection to Persons & Property	$1,274,474.00
52___	General Health & Sanitation	$191,640.00
53___	Social Services	$56,200.00
54___	Recreation & Culture	$176,100.00
74___	Tax Anticipation Notes	$3,800.00
76___	Other County Liabilities	$0.00
77___	Lease(s)	$82,325.00
80___	Capital Projects	$226,100.00
91___	General Services	$173,789.00
92___	Contingent Appropriations	$6,859.00
94___	Fringe Benefits (Employer Share)	$533,200.00
95___	Distributions to Other Gov't Agencies	$100.00
	General Fund Total:	$5,174,661.00

02___	ROAD FUND:	
61___	Roads	$1,640,887.00
91___	General Services	$55,500.00
92___	Contingent Appropriations	$7,000.00
94___	Fringe Benefits (Employer Share)	$236,000.00
	Road Fund Total:	$1,939,387.00

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03___	JAIL FUND:	
51___	Protection to Persons & Property	$466,990.00
91___	General Services	$1,400.00
94___	Fringe Benefits (Employer Share)	$30,210.00
	Jail Fund Total:	$498,600.00
	2020/2021 Total Budget:	$7,612,648.00

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

Section Three. This ordinance becomes effective July 1, 2020 upon passage and publication.

Given first reading and approval on May 4, 2020.

Given second reading and adoption on _____.

_____
John Riley
Spencer County Judge Executive

Attest:_____
Lynn Hesselbrock
Spencer County Fiscal Court Clerk

Proposed Budget Revenues

SPENCER COUNTY FISCAL COURT
Fund Type: Governmental Fund: All Funds Dept: All Departments
Fiscal Year 2020-2021

	General Fund	
4100	TAXES	2,685,860.00
4200	IN LIEU TAX PAYMENTS	30,000.00
4400	LICENSE AND PERMITS	351,500.00
4500	INTERGOVERNMENTAL REVENUES	1,619,486.00
4600	CHARGES FOR SERVICES	413,000.00
4700	MISCELLANEOUS REVENUES	42,600.00
4800	INTEREST EARNED	1,500.00
4900	SURPLUS, BORROWING AND TRANSFERS	30,715.00
	Total General	**5,174,661.00**
	Road Fund	
4500	INTERGOVERNMENTAL REVENUES	1,418,687.00
4700	MISCELLANEOUS REVENUES	200.00
4800	INTEREST EARNED	500.00
4900	SURPLUS, BORROWING AND TRANSFERS	520,000.00
	Total Road	**1,939,387.00**
	Jail Fund	
4500	INTERGOVERNMENTAL REVENUES	84,175.00
4700	MISCELLANEOUS REVENUES	100.00
4800	INTEREST EARNED	40.00
4900	SURPLUS, BORROWING AND TRANSFERS	414,285.00
	Total Jail	**498,600.00**
	Total Budget Revenues	**7,612,648.00**

FY 2020-2021 Budget Revenues

SPENCER COUNTY FISCAL COURT

Fund Type: Governmental Fund: General Dept: All Departments

Account	Name		Budget	% Fund	% Total
	General Fund				
01-4101- -	REAL PROPERTY TAX		930,000.00	18.04%	17.97%
01-4102- -	PERSONAL PROPERTY TAX		28,000.00	0.54%	0.54%
01-4103- -	MOTOR VEHICLE TAX		125,000.00	2.42%	2.42%
01-4104- -	DELINQUENT PROPERTY TAX		8,000.00	0.16%	0.15%
01-4130- -	BANK FRANCHISE FEE		24,860.00	0.48%	0.48%
01-4134- -	OCCUPATIONAL TAX		570,000.00	11.05%	11.02%
01-4135- -	DEED TRANSFERS FEE		110,000.00	2.13%	2.13%
01-4137- -	INSURANCE PREMIUMS FEE		815,000.00	15.81%	15.75%
01-4138- -	TRANSIENT ROOM TAX		10,000.00	0.19%	0.19%
01-4140- -	E911 SURCHARGES		65,000.00	1.26%	1.26%
	10 Accounts Listed	4100	**2,685,860.00**	51.90%	51.90%
01-4210- -	PAYMENT IN LIEU OF TAXES		30,000.00	0.58%	0.58%
	1 Accounts Listed	4200	**30,000.00**	0.58%	0.58%
01-4401- -	BUSINESS LICENSES		130,000.00	2.52%	2.51%
01-4402- -	ALCOHOLIC BEVERAGE LICENSES		5,500.00	0.11%	0.11%
01-4407- -	PLANNING & ZONING		80,000.00	1.55%	1.55%
01-4411- -	IMPACT FEES		500.00	0.01%	0.01%
01-4417- -	CABLE TV FRANCHISE		15,500.00	0.30%	0.30%
01-4418- -	SOLID WASTE FRANCHISE		115,000.00	2.23%	2.22%
01-4420- -	ANIMAL CONTROL FEES		5,000.00	0.10%	0.10%
	7 Accounts Listed	4400	**351,500.00**	6.79%	6.79%
01-4505- -	MOTAX OTHER COUNTIES		18,000.00	0.35%	0.35%
01-4510- -	STATE GRANTS		210,000.00	4.07%	4.06%
01-4520- -	ELECTION EXPENSE ALLOTMENT		5,600.00	0.11%	0.11%
01-4521- -	BOARD OF ASSESSORS		200.00	0.00%	0.00%
01-4522- -	LEGAL PROCESS		95.00	0.00%	0.00%
01-4532- -	AOC SPACE RENTAL		78,739.00	1.53%	1.52%
01-4541- -	DEM REIMBURSEMENTS		12,000.00	0.23%	0.23%
01-4544- -	CITY FLOODWALL CERTIFICATION PAYMENT		12,500.00	0.24%	0.24%
01-4548- -	CLERK FEE POOLING		651,172.00	12.63%	12.58%
01-4549- -	SHERIFF FEE POOLING		582,180.00	11.29%	11.25%
01-4558- -	LITTER ABATEMENT		29,000.00	0.56%	0.56%
01-4567- -	COURT FEES		20,000.00	0.39%	0.39%
	12 Accounts Listed	4500	**1,619,486.00**	31.30%	31.30%
01-4608- -	AMBULANCE		400,000.00	7.76%	7.73%
01-4611- -	EMS CPR CLASS FEES		2,000.00	0.04%	0.04%
01-4680- -	DEAD ANIMAL REMOVAL		11,000.00	0.21%	0.21%
	3 Accounts Listed	4600	**413,000.00**	7.98%	7.98%
01-4707- -	FARM INCOME		2,400.00	0.05%	0.05%
01-4710- -	PARKS/REC SALES		22,000.00	0.43%	0.43%
01-4711- -	RENTALS		3,600.00	0.07%	0.07%
01-4713- -	RECYCLING		8,000.00	0.16%	0.15%
01-4727- -	REIMBURSEMENTS		5,000.00	0.10%	0.10%
01-4731- -	MISCELLANEOUS		1,500.00	0.03%	0.03%
01-4798- -	DOG DONATIONS				

FY 2020-2021 Budget Revenues

SPENCER COUNTY FISCAL COURT

Fund Type: Governmental Fund: General Dept: All Departments

Account	Name		Budget	% Fund	% Total
		General Fund			
01-4799- -	WAR MEMORIAL		100.00	0.00%	0.00%
	8 Accounts Listed	4700	**42,600.00**	0.82%	0.82%
01-4801- -	BANK INTEREST		1,500.00	0.03%	0.03%
	1 Accounts Listed	4800	**1,500.00**	0.03%	0.03%
01-4901- -	PRIOR YEAR SURPLUS		430,000.00	8.34%	8.31%
01-4903- -	PRIOR YEAR ADJUSTMENT				
01-4909- -	TRANSFERS OUT		(399,285.00)	-7.74%	-7.72%
01-4910- -	TRANSFERS IN				
01-4911- -	BORROWED MONIES				
	5 Accounts Listed	4900	**30,715.00**	0.59%	0.59%
	47 Accounts Listed	General	**5,174,661.00**		100.00%
	47 Accounts Listed	1 Funds listed totaling	**5,174,661.00**		

FY 2020-2021 Budget Revenues

SPENCER COUNTY FISCAL COURT

Fund Type: Governmental Fund: Road Dept: All Departments

Account	Name		Budget	% Fund	% Total
		Road Fund			
02-4510- -	STATE GRANTS		431,585.00	20.58%	22.25%
02-4516- -	TRUCK LICENSES		233,870.00	11.15%	12.06%
02-4517- -	DRIVERS LICENSES		1,900.00	0.09%	0.10%
02-4518- -	COUNTY ROAD AID		751,332.00	35.82%	38.74%
	4 Accounts Listed	4500	**1,418,687.00**	73.15%	73.15%
02-4706- -	SALE OF ROAD MATERIAL		100.00	0.00%	0.01%
02-4727- -	REIMBURSEMENTS				
02-4731- -	MISCELLANEOUS		100.00	0.00%	0.01%
	3 Accounts Listed	4700	**200.00**	0.01%	0.01%
02-4801- -	BANK INTEREST		500.00	0.02%	0.03%
	1 Accounts Listed	4800	**500.00**	0.03%	0.03%
02-4901- -	PRIOR YEAR SURPLUS		510,000.00	24.31%	26.30%
02-4903- -	PRIOR YEAR ADJUSTMENT				
02-4909- -	TRANSFERS OUT				
02-4910- -	TRANSFERS IN		10,000.00	0.48%	0.52%
	4 Accounts Listed	4900	**520,000.00**	26.81%	26.81%
	12 Accounts Listed	Road	**1,939,387.00**		100.00%
	12 Accounts Listed	1 Funds listed totaling	**1,939,387.00**		

FY 2020-2021 Budget Revenues

SPENCER COUNTY FISCAL COURT

Fund Type: Governmental Fund: Jail Dept: All Departments

Account	Name		Budget	% Fund	% Total
		Jail Fund			
03-4533- -	JAIL ALLOTMENT		42,800.00	7.75%	8.58%
03-4534- -	JAIL MEDICAL		3,375.00	0.61%	0.68%
03-4535- -	COURT COSTS		10,000.00	1.81%	2.01%
03-4538- -	DUI FEES		3,000.00	0.54%	0.60%
03-4561- -	COURT FEES				
03-4569- -	LOCAL CORRECT'N ASSIST		25,000.00	4.53%	5.01%
	6 Accounts Listed	4500	**84,175.00**	16.88%	16.88%
03-4731- -	MISCELLANEOUS		100.00	0.02%	0.02%
	1 Accounts Listed	4700	**100.00**	0.02%	0.02%
03-4801- -	BANK INTEREST		40.00	0.01%	0.01%
	1 Accounts Listed	4800	**40.00**	0.01%	0.01%
03-4901- -	PRIOR YEAR SURPLUS		25,000.00	4.53%	5.01%
03-4903- -	PRIOR YEAR ADJUSTMENT				
03-4909- -	TRANSFERS OUT				
03-4910- -	TRANSFERS IN		389,285.00	70.53%	78.08%
	4 Accounts Listed	4900	**414,285.00**	83.09%	83.09%
	12 Accounts Listed	Jail	**498,600.00**		100.00%
	12 Accounts Listed	1 Funds listed totaling	**498,600.00**		

Proposed Budget Appropriations

SPENCER COUNTY FISCAL COURT
Fund Type: Governmental Fund: All Funds Dept: All Departments
Fiscal Year 2020-2021

	General Fund	
5000	GENERAL GOVERNMENT	2,450,074.00
5100	PROTECTION TO PERSONS AND PROPERTY	1,274,474.00
5200	GENERAL HEALTH AND SANITATION	191,640.00
5300	SOCIAL SERVICES	56,200.00
5400	RECREATION AND CULTURE	176,100.00
7400	TAX ANTICIPATION NOTES	3,800.00
7600	OTHER COUNTY LIABILITIES	
7700	LEASES	82,325.00
8000	CAPITAL PROJECTS	226,100.00
9100	GENERAL SERVICES	173,789.00
9200	CONTINGENT APPROPRIATIONS	6,859.00
9400	FRINGE BENEFITS- EMPLOYERS SHARE	533,200.00
9500	DISTRIBUTIONS TO OTHER GOVT AGENCIES	100.00
	Total General	**5,174,661.00**
	Road Fund	
6100	ROADS	1,640,887.00
9100	GENERAL SERVICES	55,500.00
9200	CONTINGENT APPROPRIATIONS	7,000.00
9400	FRINGE BENEFITS- EMPLOYERS SHARE	236,000.00
	Total Road	**1,939,387.00**
	Jail Fund	
5100	PROTECTION TO PERSONS AND PROPERTY	466,990.00
9100	GENERAL SERVICES	1,400.00
9400	FRINGE BENEFITS- EMPLOYERS SHARE	30,210.00
	Total Jail	**498,600.00**
	Total Budget Appropriations	**7,612,648.00**

FY 2020-2021 Budget Appropriations

SPENCER COUNTY FISCAL COURT

Fund Type: Governmental Fund: General Dept: All Departments

Account	Name	Budget	% Fund	% Total
	General Fund			
01-5001-101-0	CO JUDGE/EXEC SALARY	90,500.00	1.75%	1.75%
01-5001-103-0	CO JUDGE/EXEC DEPUTY SALARY	50,000.00	0.97%	0.97%
01-5001-106-0	CO JUDGE/EXEC OFFICE STAFF	38,100.00	0.74%	0.74%
01-5001-299-0	CO JUDGE/EXEC BENEFITS	37,000.00	0.72%	0.71%
01-5001-445-0	CO JUDGE/EXEC OFFICE SUPPLIES	6,000.00	0.12%	0.12%
01-5005-101-0	CO ATTORNEY SALARY	30,000.00	0.58%	0.58%
01-5005-105-0	CO ATTORNEY ASST SALARY	7,812.00	0.15%	0.15%
01-5005-165-0	CO ATTORNEY SECRETARY SALARY	10,000.00	0.19%	0.19%
01-5005-445-0	CO ATTORNEY RENT/EXPENSES	7,800.00	0.15%	0.15%
01-5005-578-0	CO ATTORNEY UTILITIES	4,000.00	0.08%	0.08%
01-5010-101-0	CO CLERK SALARY	90,500.00	1.75%	1.75%
01-5010-103-0	CO CLERK DEPUTIES SALARIES	190,000.00	3.67%	3.67%
01-5010-103-B	CO CLERK DEPUTIES BENEFITS	97,000.00	1.87%	1.87%
01-5010-210-0	CO CLERK EXPENSE ALLOWANCE	3,600.00	0.07%	0.07%
01-5010-299-0	CO CLERK BENEFITS	36,000.00	0.70%	0.70%
01-5010-318-0	CO CLERK SOFTWARE PROGRAM			
01-5010-413-0	CO CLERK COMPUTER UPGRADES			
01-5010-445-0	CO CLERK OFFICE EXPENSES	25,000.00	0.48%	0.48%
01-5010-481-0	CO CLERK UNIFORMS			
01-5010-563-0	CO CLERK POSTAGE	7,000.00	0.14%	0.14%
01-5010-569-0	CO CLERK CONFERENCES/MEMBERSHIP	1,500.00	0.03%	0.03%
01-5010-573-0	CO CLERK TELEPHONE	1,500.00	0.03%	0.03%
01-5010-576-0	CO CLERK TRAINING/MILEAGE	4,500.00	0.09%	0.09%
01-5010-585-0	CO CLERK HB537 REVENUE SUPPLEMENT	51,000.00	0.99%	0.99%
01-5015-101-0	SHERIFF SALARY	86,200.00	1.67%	1.67%
01-5015-103-0	SHERIFF DEPUTIES SALARIES	330,000.00	6.38%	6.38%
01-5015-123-0	SHERIFF COURT SECURITY/TRANSPORT	80,000.00	1.55%	1.55%
01-5015-165-0	SHERIFF SECRETARY SALARIES	40,000.00	0.77%	0.77%
01-5015-299-0	SHERIFF BENEFITS/HAZ.RETIREMENT	50,000.00	0.97%	0.97%
01-5015-299-A	SHERIFF STAFF BENEFITS	220,000.00	4.25%	4.25%
01-5015-302-0	SHERIFF ADVERTISING	1,000.00	0.02%	0.02%
01-5015-319-0	SHERIFF TAX SOFTWARE/UPGRADES	9,400.00	0.18%	0.18%
01-5015-348-0	SHERIFF LEADS ONLINE/CLEAR PROGRAMS	3,400.00	0.07%	0.07%
01-5015-401-A	SHERIFF AMMUNITION/TARGETS			
01-5015-401-W	SHERIFF WEAPONS			
01-5015-435-0	SHERIFF RADAR/VIDEO EQUIPMT	11,000.00	0.21%	0.21%
01-5015-445-0	SHERIFF OFFICE SUPPLIES	8,000.00	0.15%	0.15%
01-5015-446-0	SHERIFF INVESTIGATION SUPPLIES			
01-5015-455-0	SHERIFF FUEL	40,000.00	0.77%	0.77%
01-5015-481-0	SHERIFF UNIFORMS ALLOWANCE	3,000.00	0.06%	0.06%
01-5015-563-0	SHERIFF POSTAGE	5,000.00	0.10%	0.10%
01-5015-573-W	SHERIFF WIRELESS COMMUNICATION	4,700.00	0.09%	0.09%
01-5015-578-0	SHERIFF UTILITIES	15,000.00	0.29%	0.29%
01-5015-586-0	SHERIFF BLDG MAINTENANCE	1,000.00	0.02%	0.02%
01-5015-592-0	SHERIFF VEHICLE MAINTENANCE	25,000.00	0.48%	0.48%

FY 2020-2021 Budget Appropriations

SPENCER COUNTY FISCAL COURT

Fund Type: Governmental Fund: General Dept: All Departments

Account	Name	Budget	% Fund	% Total
	General Fund			
01-5015-703-0	SHERIFF COMPUTER/COMMUN EQUIPMENT			
01-5015-717-0	SHERIFF PERSONNEL EQUIPMENT	5,000.00	0.10%	0.10%
01-5015-723-0	SHERIFF NEW VEHICLES			
01-5015-725-0	SHERIFF OFFICE EQUIPMENT UPGRADES			
01-5015-751-0	SHERIFF VEHICLE EMERGENCY EQUIPMT	1,000.00	0.02%	0.02%
01-5020-101-0	CORONER SALARY	7,000.00	0.14%	0.14%
01-5020-103-0	CORONER DEPUTY SALARY	3,500.00	0.07%	0.07%
01-5020-445-0	CORONER SUPPLIES	2,500.00	0.05%	0.05%
01-5025-101-0	MAGISTRATES SALARIES	39,000.00	0.75%	0.75%
01-5025-167-0	FISCAL COURT CLERK	2,400.00	0.05%	0.05%
01-5025-210-0	MAGISTRATES EXPENSE ALLOWANCE	18,000.00	0.35%	0.35%
01-5025-332-0	OUTSIDE LEGAL COUNCIL FEES	500.00	0.01%	0.01%
01-5025-368-0	COUNTY CLERK FEE TO PREPARE TAXBILLS	5,000.00	0.10%	0.10%
01-5030-367-0	PVA OFFICE CONTRIBUTION	50,500.00	0.98%	0.98%
01-5030-578-0	PVA OFFICE UTILITIES	2,000.00	0.04%	0.04%
01-5035-199-0	TAX BOARD OF SUPERVISORS	300.00	0.01%	0.01%
01-5040-102-0	TREASURER SALARY	44,750.00	0.86%	0.86%
01-5040-445-0	TREASURER OFFICE SUPPLIES	13,000.00	0.25%	0.25%
01-5047-142-0	OCCUP TAX ADMINISTRATOR SALARY	22,000.00	0.43%	0.43%
01-5047-167-0	OCCUP TAX ENFORCEMENT OFFICER			
01-5047-413-0	OCCUP TAX TECHNOLOGY UPDATES	3,800.00	0.07%	0.07%
01-5047-445-0	OCCUP TAX OFFICE SUPPLIES	2,000.00	0.04%	0.04%
01-5047-567-0	OCCUP TAX REFUNDS	1,000.00	0.02%	0.02%
01-5047-569-0	OCCUP TAX TRAINING/CONFERENCES	700.00	0.01%	0.01%
01-5047-578-0	OCCUP TAX BUILDING UTILITIES	2,500.00	0.05%	0.05%
01-5050-107-0	ABC ADMINISTRATOR SALARY	6,000.00	0.12%	0.12%
01-5050-445-0	ABC EXPENSES	600.00	0.01%	0.01%
01-5060-101-0	LAW LIBRARY-CIRCUIT CLERK	600.00	0.01%	0.01%
01-5065-192-0	ELECTION OFFICERS	12,000.00	0.23%	0.23%
01-5065-193-0	ELECTION COMMISSIONERS	4,500.00	0.09%	0.09%
01-5065-347-0	ELECTION POLLING PLACES	1,500.00	0.03%	0.03%
01-5065-737-0	ELECTION EXPENSES/VOTING MACHINES	50,000.00	0.97%	0.97%
01-5070-103-0	P & Z ADMINISTRATOR SALARY	42,512.00	0.82%	0.82%
01-5070-106-0	P & Z OFFICE STAFF			
01-5070-167-0	P & Z ENFORCMENT SALARY	28,500.00	0.55%	0.55%
01-5070-191-0	P & Z BOARD OF ADJUSTMENT-PER DIEM	12,000.00	0.23%	0.23%
01-5070-302-0	P & Z ADVERTISEMENTS	2,000.00	0.04%	0.04%
01-5070-332-0	P & Z LEGAL SERVICES	7,800.00	0.15%	0.15%
01-5070-445-0	P & Z OFFICE SUPPLIES	4,000.00	0.08%	0.08%
01-5070-567-0	P & Z REFUNDS	100.00	0.00%	0.00%
01-5070-569-0	P & Z TRAINING EXPENSES	1,000.00	0.02%	0.02%
01-5070-578-0	P & Z BLDG UTILITIES	9,000.00	0.17%	0.17%
01-5080-147-0	MECHANIC/FLEET MAINTEN SALARY	52,000.00	1.00%	1.00%
01-5080-175-0	CUSTODIAL PERSONNEL SALARY	12,000.00	0.23%	0.23%
01-5080-185-0	SUPERINTENDENT OF BLDGS	50,000.00	0.97%	0.97%

FY 2020-2021 Budget Appropriations

SPENCER COUNTY FISCAL COURT

Fund Type: Governmental Fund: General Dept: All Departments

Account	Name		Budget	% Fund	% Total
	General Fund				
01-5080-302-0	COUNTY ADVERTISEMENTS		6,000.00	0.12%	0.12%
01-5080-309-0	ENGINEER SVCS/SUBDIVISION CONSULTANT		15,000.00	0.29%	0.29%
01-5080-338-0	COMPUTER MAINTENANCE/CONTRACT		34,000.00	0.66%	0.66%
01-5080-352-0	ELEVATOR MAINTENANCE		3,000.00	0.06%	0.06%
01-5080-411-0	CUSTODIAL SUPPLIES		3,000.00	0.06%	0.06%
01-5080-571-0	BLDGS/GROUNDS MAINTENANCE		40,000.00	0.77%	0.77%
01-5080-578-0	COURTHOUSE UTILITIES		48,000.00	0.93%	0.93%
01-5080-721-0	MAINTENANCE SUPPLIES/EQUIP		20,000.00	0.39%	0.39%
01-5085-578-0	OTHER CO BLDG UTILITIES-MAINTENANCE		15,000.00	0.29%	0.29%
01-5086-571-0	ANNEX BLDG REPAIRS/MAINTENANCE		6,000.00	0.12%	0.12%
01-5086-578-0	ANNEX UTILITIES		16,000.00	0.31%	0.31%
	101 Accounts Listed	5000	**2,450,074.00**	47.35%	47.35%
01-5135-107-0	DEM DIRECTOR SALARY		75,000.00	1.45%	1.45%
01-5135-420-0	DEM SUPPLIES		1,000.00	0.02%	0.02%
01-5136-348-0	RADIOTOWER/COMMUNICATIONS EQUIPMENT		4,000.00	0.08%	0.08%
01-5140-137-0	EMS SALARIES		630,000.00	12.17%	12.17%
01-5140-167-0	EMS CLERK SALARY		9,000.00	0.17%	0.17%
01-5140-202-H	EMS HAZARDOUS RETIREMENT MATCH		240,000.00	4.64%	4.64%
01-5140-320-0	EMS BILLING CONTRACT		30,000.00	0.58%	0.58%
01-5140-343-0	EMS MEDIC DIRECTOR FEE		3,600.00	0.07%	0.07%
01-5140-443-0	EMS PARTS & REPAIRS		20,000.00	0.39%	0.39%
01-5140-445-0	EMS OFFICE SUPPLIES		2,000.00	0.04%	0.04%
01-5140-446-0	EMS GRANT		10,000.00	0.19%	0.19%
01-5140-455-0	EMS FUEL & FLUIDS		25,000.00	0.48%	0.48%
01-5140-481-0	EMS UNIFORMS ALLOWANCE		5,000.00	0.10%	0.10%
01-5140-550-0	EMS MEDIC SUPPLIES/EQUIPMENT		55,000.00	1.06%	1.06%
01-5140-567-0	EMS REFUMDS		5,000.00	0.10%	0.10%
01-5140-578-0	EMS UTILITIES		25,000.00	0.48%	0.48%
01-5140-586-0	EMS BUILDING FACILITY MAINTENANCE		6,000.00	0.12%	0.12%
01-5140-602-0	EMS BUILDING PAYMENTS		22,500.00	0.43%	0.43%
01-5140-739-0	EMS VEHICLE REMOUNT/PURCHASE				
01-5145-315-0	E911 CONTRACT W/AT&T		3,900.00	0.08%	0.08%
01-5145-322-0	E911 DISPATCHING CONTRACT		99,000.00	1.91%	1.91%
01-5145-446-0	E911 SIGNS/SUPPLIES		500.00	0.01%	0.01%
01-5150-513-0	FOREST FIRE PROTECTIONFEE		841.00	0.02%	0.02%
01-5160-348-0	DRUG INTERVENTION FUNDS				
01-5175-903-0	PUBLIC DEFENDER CONTRIBUTION		2,133.00	0.04%	0.04%
	25 Accounts Listed	5100	**1,274,474.00**	24.63%	24.63%
01-5205-102-0	ANIMAL CONTROL OFFICER SALARY		37,000.00	0.72%	0.71%
01-5205-172-0	ANIMAL CONTROL ASSISTANT SALARY		29,000.00	0.56%	0.56%
01-5205-179-0	ANIMAL CONTROL STAFF		5,500.00	0.11%	0.11%
01-5205-315-0	ANIMAL CONTROL SHELTERING		2,500.00	0.05%	0.05%
01-5205-402-0	ANIMAL CONTROL EQUIPMENT/SUPPLIES		5,000.00	0.10%	0.10%
01-5205-403-0	ANIMAL FARM CARCASS REMOVAL		29,940.00	0.58%	0.58%
01-5205-548-0	ANIMAL CONTROL DONATIONS/BLDG FUNDS				

FY 2020-2021 Budget Appropriations

SPENCER COUNTY FISCAL COURT

Fund Type: Governmental Fund: General Dept: All Departments

Account	Name		Budget	% Fund	% Total
	General Fund				
01-5205-549-0	ANIMAL MEDICALS		10,000.00	0.19%	0.19%
01-5205-571-0	ANIMAL CONTROL BUILDING EXPENSES		2,500.00	0.05%	0.05%
01-5205-578-0	ANIMAL CONTROL BLDG UTILITIES		7,500.00	0.14%	0.14%
01-5205-592-0	ANIMAL CONTROL VEHICLE EXPENSES		5,000.00	0.10%	0.10%
01-5217-161-0	RECYCLING PERSONNEL		37,700.00	0.73%	0.73%
01-5217-427-0	RECYCLING CENTER SUPPLIES		5,000.00	0.10%	0.10%
01-5217-468-0	RECYCLING DISPOSAL EXPENSES		2,000.00	0.04%	0.04%
01-5217-548-0	RECYCLING E-SCRAP EXPENSES		2,000.00	0.04%	0.04%
01-5217-578-0	RECYCLING BLDG UTILITIES		6,000.00	0.12%	0.12%
01-5217-586-0	RECYCLING BLDG/EQUIP EXPENSE		5,000.00	0.10%	0.10%
01-5217-741-0	RECYCLING GRANT EXPENSES				
	18 Accounts Listed	5200	**191,640.00**	3.70%	3.70%
01-5305-507-0	SENIOR CITIZENS CONTRIBUTION		20,000.00	0.39%	0.39%
01-5305-586-0	SENIOR CITIZENS BLDG EXPENSES		1,000.00	0.02%	0.02%
01-5310-507-0	PUBLIC ADVOCATE PROGRAM		5,000.00	0.10%	0.10%
01-5330-348-0	COMMUNITY EVENTS		1,200.00	0.02%	0.02%
01-5335-421-0	SPENCER CO FARM EXPENSES				
01-5340-468-0	SOLID WASTE/LITTER PROGRAMS		29,000.00	0.56%	0.56%
01-5340-468-T	SOLID WASTE TIRES GRANT				
	7 Accounts Listed	5300	**56,200.00**	1.09%	1.09%
01-5401-107-0	PARKS DIRECTOR SALARY		36,500.00	0.71%	0.71%
01-5401-179-0	PARKS PART-TIME/SEASONAL HELP		50,000.00	0.97%	0.97%
01-5401-185-0	PARKS ASSISTANT DIRECTOR SALARY		29,100.00	0.56%	0.56%
01-5401-406-0	PARKS GROUNDS/MAINTENANCE SUPPLIES		3,000.00	0.06%	0.06%
01-5401-445-0	PARKS OFFICE SUPPLIES		500.00	0.01%	0.01%
01-5401-455-0	PARKS FUEL		8,000.00	0.15%	0.15%
01-5401-467-0	PARKS & RECREATION EQUIPMT/SUPPLIES		6,000.00	0.12%	0.12%
01-5401-548-0	PARKS BASKETBALL LEAGUE		16,000.00	0.31%	0.31%
01-5401-578-0	PARKS UTILITIES		12,000.00	0.23%	0.23%
01-5401-592-0	PARKS VEHICLE/EQUIPMENT MAINTENANCE		5,000.00	0.10%	0.10%
01-5401-741-0	PARKS GRANT LIGHTING PROJECT				
01-5420-507-0	TOURISM SUPPORT				
01-5420-566-0	TOURISM/ROOM TAX		10,000.00	0.19%	0.19%
	13 Accounts Listed	5400	**176,100.00**	3.40%	3.40%
01-7400-699-0	FLOODWALL TAXES		3,800.00	0.07%	0.07%
	1 Accounts Listed	7400	**3,800.00**	0.07%	0.07%
01-7600-602-0	FLOODWALL CERTIF LOAN PAYMENTS				
	1 Accounts Listed	7600			
01-7700-699-0	KACO LEASE PAYMENTS-AMBULANCE1		30,375.00	0.59%	0.59%
01-7700-699-A	KACO LEASE PAYMENTS-AMBULANCE2		30,250.00	0.58%	0.58%
01-7700-699-L	KACO LEASE PAYMENTS-LAND		21,700.00	0.42%	0.42%
	3 Accounts Listed	7700	**82,325.00**	1.59%	1.59%
01-8099-585-W	WAR MEMORIAL		100.00	0.00%	0.00%
01-8099-716-0	SPEARS DR DRAINAGE PROJECT		226,000.00	4.37%	4.37%
01-8099-741-0	CAPITAL PROJECTS-OTHER				

FY 2020-2021 Budget Appropriations

SPENCER COUNTY FISCAL COURT

Fund Type: Governmental Fund: General Dept: All Departments

Account	Name		Budget	% Fund	% Total
	General Fund				
01-8099-741-F	FLOODWALL CERTIFICATION PROJECT				
01-8099-999-0	ADF PROJECT				
	5 Accounts Listed	8000	**226,100.00**	4.37%	4.37%
01-9100-186-0	EMPLOYEE ACCUMULATED LEAVE GENERAL FD		5,000.00	0.10%	0.10%
01-9100-191-0	ETHICS COMMISSION-PER DIEM		750.00	0.01%	0.01%
01-9100-307-0	COUNTY AUDITING SERVICES		11,000.00	0.21%	0.21%
01-9100-307-C	CO CLERK AUDITS		9,000.00	0.17%	0.17%
01-9100-307-S	SHERIFF AUDITS		15,000.00	0.29%	0.29%
01-9100-382-0	EMPLOYEE DRUG/EMPLOYMT TESTINGS		1,200.00	0.02%	0.02%
01-9100-399-0	MISCELLANEOUS - GENERAL FUND		100.00	0.00%	0.00%
01-9100-503-0	BANK CHARGES - GENERAL FUND		1,000.00	0.02%	0.02%
01-9100-521-0	INSURANCE & BONDS GENERAL FUND		115,739.00	2.24%	2.24%
01-9100-551-0	MEMBERSHIPS		5,000.00	0.10%	0.10%
01-9100-567-0	INSURANCE PREMIUMS REIMBURSEMENTS				
01-9100-569-0	CONFERENCES & REGISTRATIONS		10,000.00	0.19%	0.19%
	12 Accounts Listed	9100	**173,789.00**	3.36%	3.36%
01-9200-999-0	RESERVES FOR TRANSFER GENERAL FUND		6,859.00	0.13%	0.13%
	1 Accounts Listed	9200	**6,859.00**	0.13%	0.13%
01-9400-201-0	SOCIAL SECURITY - EMPLOYER MATCH GENERAL		111,000.00	2.15%	2.15%
01-9400-202-0	NON-HAZARD RETIREMT- EMPLOYER MATCH GENERAL		183,000.00	3.54%	3.54%
01-9400-203-0	EMPLOYEE BENEFITS CARDS GENERAL FD		34,000.00	0.66%	0.66%
01-9400-204-0	LIFE INSURANCE - EMPLOYER PAID		2,200.00	0.04%	0.04%
01-9400-205-0	HEALTH INSURANCE - EMPLOYER MATCH GENERAL		110,000.00	2.13%	2.13%
01-9400-208-0	UNEMPLOYMENT INSURANCE EMPLOYER PAID		5,000.00	0.10%	0.10%
01-9400-209-0	WORK COMP INSURANCE - EMPLOYER PAID GENERAL FD		60,000.00	1.16%	1.16%
01-9400-212-0	HB 810 TRAINING INCENTIVES		28,000.00	0.54%	0.54%
	8 Accounts Listed	9400	**533,200.00**	10.30%	10.30%
01-9500-567-0	INSURANCE REIMBURSEMENTS GENERAL		100.00	0.00%	0.00%
	1 Accounts Listed	9500	**100.00**	0.00%	0.00%
	196 Accounts Listed	General	**5,174,661.00**		100.00%
	196 Accounts Listed	1 Funds listed totaling	**5,174,661.00**		

FY 2020-2021 Budget Appropriations

SPENCER COUNTY FISCAL COURT

Fund Type: Governmental Fund: Road Dept: All Departments

Account	Name		Budget	% Fund	% Total
	Road Fund				
02-6103-102-0	ROAD FOREMAN SALARY		60,000.00	3.09%	3.09%
02-6105-143-0	ROAD LABORERS SALARIES		325,000.00	16.76%	16.76%
02-6105-311-0	STATE-FUNDED PROJECT-FLEX		131,585.00	6.78%	6.78%
02-6105-311-D	STATE-FUNDED DISCRETIONARY				
02-6105-312-0	STATE-FUNDED PROJECT-BRIDGES				
02-6105-364-0	ROAD EQUIPMENT RENTALS		1,000.00	0.05%	0.05%
02-6105-405-0	ASPHALT-GENERAL COUNTY ROADS		72,410.44	3.73%	3.73%
02-6105-407-0	CONCRETE		10,000.00	0.52%	0.52%
02-6105-409-0	ROCK,STONE, GRAVEL		50,000.00	2.58%	2.58%
02-6105-409-F	ROCK FABRIC		1,000.00	0.05%	0.05%
02-6105-431-0	GUARDRAILS		5,000.00	0.26%	0.26%
02-6105-439-C	COLD-MIX EMULSION		10,000.00	0.52%	0.52%
02-6105-439-H	HOT-MIX EMULSION		10,000.00	0.52%	0.52%
02-6105-441-0	NEW EQUIPMENT		50,000.00	2.58%	2.58%
02-6105-445-0	ROAD OFFICE SUPPLIES		2,500.00	0.13%	0.13%
02-6105-446-0	SNOW REMOVAL, PLOWS		10,000.00	0.52%	0.52%
02-6105-447-0	ROAD MATERIALS & SUPPLIES		5,000.00	0.26%	0.26%
02-6105-447-C	ROAD PROJECT-CEDAR SPRINGS		73,000.00	3.76%	3.76%
02-6105-447-E	ROAD PROJECT - ELK CHASE		94,514.56	4.87%	4.87%
02-6105-447-H	ROAD PROJECT - HOCHSTRASSER BRIDGE		39,000.00	2.01%	2.01%
02-6105-447-P	ROAD PROJECT - PILOTS WAY				
02-6105-447-S	ROAD PROJECT - SILO		170,150.00	8.77%	8.77%
02-6105-447-W	ROAD PROJECT-WATKINS GLEN		23,227.00	1.20%	1.20%
02-6105-455-0	ROAD FUEL & FLUIDS		45,000.00	2.32%	2.32%
02-6105-457-0	CULVERTS		5,000.00	0.26%	0.26%
02-6105-467-0	ROAD MOWER PARTS		8,000.00	0.41%	0.41%
02-6105-469-0	SIGNS AND SAFETY EQUIPMENT		3,500.00	0.18%	0.18%
02-6105-475-0	TOOLS		2,500.00	0.13%	0.13%
02-6105-479-0	TIRES		7,500.00	0.39%	0.39%
02-6105-548-0	SPECIAL PROJECTS/FEMA MATCH		340,000.00	17.53%	17.53%
02-6105-574-0	ROAD TRAINING EXPENSES		1,000.00	0.05%	0.05%
02-6105-578-0	ROAD UTILITIES		30,000.00	1.55%	1.55%
02-6105-592-0	ROAD VEHICLE MAINTENANCE		50,000.00	2.58%	2.58%
02-6105-731-0	ROAD RIGHT-OF-WAY WORK				
02-6105-742-0	CAPITAL PROJECTS-BUILDING EXPENSE		5,000.00	0.26%	0.26%
	35 Accounts Listed	6100	**1,640,887.00**	84.61%	84.61%
02-9100-307-0	COUNTY AUDITING SERVICE		5,000.00	0.26%	0.26%
02-9100-503-0	BANK CHARGES ROAD FD		500.00	0.03%	0.03%
02-9100-521-0	INSURANCE ROAD FD		50,000.00	2.58%	2.58%
	3 Accounts Listed	9100	**55,500.00**	2.86%	2.86%
02-9200-186-0	EMPLOYEE ACCUMULATED LEAVE ROAD FD		5,000.00	0.26%	0.26%
02-9200-999-0	RESERVE FOR TRANSFERS ROAD FD		2,000.00	0.10%	0.10%
	2 Accounts Listed	9200	**7,000.00**	0.36%	0.36%
02-9400-201-0	SOCIAL SECURITY - EMPLOYER MATCH ROAD FD		30,000.00	1.55%	1.55%
02-9400-202-0	NON-HAZARD RETIREMT- EMPLOYER MATCH ROAD FD		93,000.00	4.80%	4.80%

FY 2020-2021 Budget Appropriations

SPENCER COUNTY FISCAL COURT

Fund Type: Governmental Fund: Road Dept: All Departments

Account	Name		Budget	% Fund	% Total
	Road Fund				
02-9400-203-0	EMPLOYEE BENEFITS CARDS ROAD FD		9,000.00	0.46%	0.46%
02-9400-205-0	HEALTH INSURANCE - EMPLOYER MATCH ROAD FD		41,000.00	2.11%	2.11%
02-9400-208-0	UNEMPLOYMENT INSURANCE EMPLOYER PAID		3,000.00	0.15%	0.15%
02-9400-209-0	WORK COMP INSURANCE - EMPLOYER PAID ROAD FD		60,000.00	3.09%	3.09%
	6 Accounts Listed	9400	**236,000.00**	12.17%	12.17%
	46 Accounts Listed	Road	**1,939,387.00**		100.00%
	46 Accounts Listed	1 Funds listed totaling	**1,939,387.00**		

FY 2020-2021 Budget Appropriations

SPENCER COUNTY FISCAL COURT

Fund Type: Governmental Fund: Jail Dept: All Departments

Account	Name		Budget	% Fund	% Total
	Jail Fund				
03-5101-101-0	JAILER SALARY		48,000.00	9.63%	9.63%
03-5101-103-0	DEPUTY JAILERS		12,000.00	2.41%	2.41%
03-5101-314-0	JAIL HOUSING CONTRACTS		359,690.00	72.14%	72.14%
03-5101-446-0	JAILER & TRANSPORT EXPENSES		3,000.00	0.60%	0.60%
03-5101-455-0	JAIL FUEL		4,800.00	0.96%	0.96%
03-5101-481-0	JAIL UNIFORMS ALLOWANCE		1,000.00	0.20%	0.20%
03-5101-548-0	JAILER PROGRAMS				
03-5101-549-0	INMATE MEDICAL COSTS		35,000.00	7.02%	7.02%
03-5101-592-0	JAILER VEHICLE MAINTENANCE		3,000.00	0.60%	0.60%
03-5102-314-0	JUVENILE HOUSING CONTRACTS		500.00	0.10%	0.10%
	10 Accounts Listed	5100	**466,990.00**	93.66%	93.66%
03-9100-499-0	MISCELLANEOUS - JAIL FUND		100.00	0.02%	0.02%
03-9100-503-0	BANK CHARGES - JAIL FUND		300.00	0.06%	0.06%
03-9100-551-0	JAILER ASSOCIATION DUES/TRAINING/CONF		1,000.00	0.20%	0.20%
	3 Accounts Listed	9100	**1,400.00**	0.28%	0.28%
03-9400-201-0	SOCIAL SECURITY - EMPLOYER MATCH JAIL FD		5,000.00	1.00%	1.00%
03-9400-202-0	NON-HAZARD RETIREMT- EMPLOYER MATCH JAIL FD		15,000.00	3.01%	3.01%
03-9400-203-0	EMPLOYEE BENEFITS CARD JAIL FUND		1,000.00	0.20%	0.20%
03-9400-205-0	HEALTH INSURANCE - EMPLOYER MATCH JAIL FD		6,810.00	1.37%	1.37%
03-9400-212-0	HB 810 TRAINING INCENTIVE - JAILER		2,400.00	0.48%	0.48%
	5 Accounts Listed	9400	**30,210.00**	6.06%	6.06%
	18 Accounts Listed	Jail	**498,600.00**		100.00%

FY 2020-2021 Budget Appropriations
SPENCER COUNTY FISCAL COURT

BUDGET SIGNATURE PAGE

Submitted

Date MAY 4, 2020

Signed JOHN RILEY, CJE
County Judge/Executive

Approved as to Form and Classification

Date 5-20-20

Signed Robert O. Brown
State Local Finance Officer

This budget ordinance was duly adopted by the Spencer County Fiscal Court, Commonwealth of Kentucky, on this the _____ day of _____ _____

Signed _____
County Judge/Executive

Attest _____
County Clerk

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:

Account Number	Description
0150703320	John D. Dale, Jr., contract for legal services, $650/mth paid biweekly
0151403430	contract for ALS physician, $300/mth paid monthly
0150054450	Stephen Goodlett, rent for county attorney building, $650/mth paid monthly
various	office postage, payable as needed
0151406020	Spencer County Extension, building purchase payment, $1875/mth,
017700699L	KACo lease payment for land purchase per amortization schedule, paid monthly
0177006990	KACo lease payment for ambulance1, per amortization schedule, paid monthly
017700699A	KACo lease payment for ambulance2, per amortization schedule, paid monthly
0191005690	conference registration fees, as needed

It is herby 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 ESQ MIKE MOODY, second by ESQ. JIM TRAVIS

Vote MIKE MOODY, JIM TRAVIS, BRETT BEAVERSON, JUDGE JOHN RILEY VOTED YEA; TIM BREWER VOTED YEA, JERRY MOODY VOTED NAY

Signed JOHN RILEY, CJE County Judge Executive 5-21-2020 Date

Approved Robert O. Brown State Local Finance Officer 5-20-20 Date

STATE LOCAL FINANCE OFFICER REQUIREMENT

20_19_ 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	7.9	Motor Vehicle	8.29
Personal Property	8.29	Watercraft	8.29
Bank Deposit Rate	0.025%		

Special Districts	Ambulance	Library	Soil Cons.	Ext. Service	Health
Real Property		4.8	0.0087	3.43	4.0
Personal Property		13.3		17.82	4.0
Motor Vehicles		13.3			
Watercraft		13.3			
Other (Identify)					
Real Property					
Personal Property					
Motor Vehicles					
Watercraft					

The tax rates indicated above are from the Fiscal Court minutes of July1, Aug 5, & Aug 19 , 2019 found on pages 445-521 of the Fiscal Court Order Book number 25 .

Signature, County Judge Executive

5-4-2020
Date

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

Liabilities Register - Detail

SPENCER COUNTY FISCAL COURT
Issued From: 01/10/2013 To: 03/31/2020
All Open Issues

Issue	Date	Issue Description	Term / Closed	Rate	Period	Principal Acct / Interest Acct	Principal Amt. / Principal Bal.	Interest Amt. / Interest Bal.	Issue Total / Net Outstanding	Reserve	Due This FY
3	12/21/16	LAND	5.00	2.763%	M	01-7700-699-L	100,000.00	7,682.72	107,682.72		21,691.99
			☐			01-7700-699-L	38,395.37	585.99	38,981.36		
4	12/21/16	AMBULANCE	5.00	2.763%	M	01-7700-699-0	140,000.00	13,555.72	153,555.72		30,368.76
			☐			01-7700-699-0	53,753.55	1,848.05	55,601.60		
5	05/22/18	AMBULANCE 2	5.00	4.55%	M	01-7700-699-A	135,000.00	16,265.99	151,265.99		30,239.02
			☐			01-7700-699-A	88,530.40	6,673.47	95,203.87		
1	01/10/13	EMS BUILDING	10.00		M	01-5140-602-0	250,000.00		250,000.00		22,500.00
			☐			01-5140-602-0	63,750.00		63,750.00		
						Total Long-Term Liabilities	625,000.00	37,504.43	662,504.43		104,799.77
							244,429.32	9,107.51	253,536.83		
						Grand Total all Liabilities	625,000.00	37,504.43	662,504.43		104,799.77
							244,429.32	9,107.51	253,536.83		