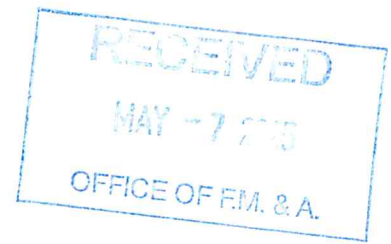


Spencer County, Kentucky
Ordinance # 24
Fiscal Year 2024-25 Series



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 2025/2026 on the 5th day of May, 2025; and

Whereas, the State Local Finance Officer approved the proposed budget as to form and classification on the 12th day of May, 2025;

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 2025/2026 and the amounts stated are appropriated for the purposes indicated.

BUDGET SUMMARY

01___ GENERAL FUND:

50___ General Government	\$ 3,896,605.83
51___ Protection to Persons & Property	\$ 2,301,950.00
52___ General Health & Sanitation	\$ 399,000.00
53___ Social Services	\$ 125,000.00
54___ Recreation & Culture	\$ 324,000.00
74___ Tax Anticipation Notes	\$ 5,000.00
75___ Borrowed Money	\$ 33,000.00
80___ Capital Projects	\$ 2,076,000.00
91___ General Services	\$ 334,400.00
92___ Contingent Appropriations	\$ 10,456.17
94___ Fringe Benefits (Employer's Share)	\$ 958,000.00
95___ Distributions to Other Gov't Agencies	\$ 0.00
General Fund Total:	\$10,463,412.00

02___ ROAD FUND:

61___ Roads	\$ 4,220,500.00
76___ Other County Liabilities	\$ 50,000.00
77___ Leases	\$ 950,000.00
91___ General Services	\$ 35,500.00
92___ Contingent Appropriations	\$ 19,450.00
94___ Fringe Benefits (Employer's Share)	\$ 334,000.00
Road Fund Total:	\$ 5,609,450.00

03___ JAIL FUND		
51___	Protection to Persons & Property	\$ 727,800.00
91___	General Services	\$ 2,600.00
94___	Fringe Benefits (Employer's Share)	\$ 39,830.00
	Jail Fund Total:	\$ 770,230.00
13___ SOLID WASTE FUND (WRIS)		
52___	General Health and Sanitation	\$ 9,716,000.00
	Solid Waste Fund Total:	\$ 9,716,000.00
18___ SHERIFF FEDERAL DRUG SEIZURE FUND		
50___	General Government	\$ 10,875.00
	Sheriff Drug Seizure Fund Total:	\$ 10,875.00
74___ SPENCER COUNTY OPIOID FUND		
52___	General Health & Sanitation	\$ 224,000.00
	Opioid Fund Total:	\$ 224,000.00
76___ SPENCER COUNTY SB 135 (CLERK) FUND		
50___	General Government	\$ 126,000.00
	SB155 Fund Total:	\$ 126,000.00
2025/2026 Total Budget:		\$26,919,967.00

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

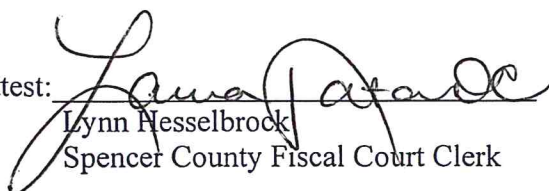
Section Three. This ordinance becomes effective July 1, 2025 upon passage and publication.

Given first reading and approval on May 5, 2025.

Given second reading and approval on June 10, 2025.



 Scott Travis
 Spencer County Judge Executive

Attest: 
 Lynn Nesselbrock
 Spencer County Fiscal Court Clerk

Summary Analysis of Revenues

SPENCER COUNTY FISCAL COURT

Fiscal Year: 2025-2026

Fund Type: Governmental Fund: All Funds Dept: All Departments

Major Code	Name	Budget	% Fund	% Total
General Fund				
4100	TAXES	4,028,500.00	38.50%	14.96%
4200	IN LIEU TAX PAYMENTS	30,000.00	0.29%	0.11%
4400	LICENSE AND PERMITS	306,400.00	2.93%	1.14%
4500	INTERGOVERNMENTAL REVENUES	2,119,582.00	20.26%	7.87%
4600	CHARGES FOR SERVICES	1,006,000.00	9.61%	3.74%
4700	MISCELLANEOUS REVENUES	68,400.00	0.65%	0.25%
4800	INTEREST EARNED	70,000.00	0.67%	0.26%
4900	SURPLUS, BORROWING AND TRANSFERS	2,834,530.00	27.09%	10.53%
Total General		10,463,412.00		38.87%
Road Fund				
4500	INTERGOVERNMENTAL REVENUES	3,069,350.00	54.72%	11.40%
4700	MISCELLANEOUS REVENUES	11,100.00	0.20%	0.04%
4800	INTEREST EARNED	19,000.00	0.34%	0.07%
4900	SURPLUS, BORROWING AND TRANSFERS	2,510,000.00	44.75%	9.32%
Total Road		5,609,450.00		20.84%
Jail Fund				
4500	INTERGOVERNMENTAL REVENUES	89,160.00	11.58%	0.33%
4700	MISCELLANEOUS REVENUES	200.00	0.03%	0.00%
4800	INTEREST EARNED	400.00	0.05%	0.00%
4900	SURPLUS, BORROWING AND TRANSFERS	680,470.00	88.35%	2.53%
Total Jail		770,230.00		2.86%
SOLID WASTE FUND (WRIS)				
4500	INTERGOVERNMENTAL REVENUES	9,110,000.00	93.76%	33.84%
4800	INTEREST EARNED	6,000.00	0.06%	0.02%
4900	SURPLUS, BORROWING AND TRANSFERS	600,000.00	6.18%	2.23%
Total SANITATION-WRIS		9,716,000.00		36.09%
SHERIFF FEDERAL DRUG SEIZURE FUND				
4500	INTERGOVERNMENTAL REVENUES	10,000.00	91.95%	0.04%
4800	INTEREST EARNED			
4900	SURPLUS, BORROWING AND TRANSFERS	875.00	8.05%	0.00%
Total SHERIFF DRUG		10,875.00		0.04%
SPENCER COUNTY OPIOID FUND				
4700	MISCELLANEOUS REVENUES	20,000.00	8.93%	0.07%
4800	INTEREST EARNED	4,000.00	1.79%	0.01%
4900	SURPLUS, BORROWING AND TRANSFERS	200,000.00	89.29%	0.74%
Total OPIOIDS FUND		224,000.00		0.83%
SPENCER COUNTY SB 135				
4700	MISCELLANEOUS REVENUES	36,000.00	28.57%	0.13%
4800	INTEREST EARNED			
4900	SURPLUS, BORROWING AND TRANSFERS	90,000.00	71.43%	0.33%
Total SB 135 (CLERK)		126,000.00		0.47%

Total Budgeted Revenues

Summary Analysis of Revenues

SPENCER COUNTY FISCAL COURT

Fiscal Year: 2025-2026

Fund Type: Governmental Fund: All Funds Dept: All Departments

Major Code	Name	Budget	% Fund	% Total
	Name	Budget	% Total	
	GENERAL FUND	10,463,412.00	38.87%	
	ROAD FUND	5,609,450.00	20.84%	
	JAIL FUND	770,230.00	2.86%	
	SOLID WASTE FUND (WRIS)	9,716,000.00	36.09%	
	SHERIFF FEDERAL DRUG SEIZURE FUND	10,875.00	0.04%	
	SPENCER COUNTY OPIOID FUND	224,000.00	0.83%	
	SPENCER COUNTY SB 135	126,000.00	0.47%	
Total Budgeted Revenues		26,919,967.00	100.00%	

FY 2025-2026 Budget Revenues

SPENCER COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds Dept: All Departments

Account	Name	Budget	% Fund	% Total
General Fund				
01-4101- -	REAL PROPERTY TAX	1,150,000.00	10.99%	4.27%
01-4102- -	PERSONAL PROPERTY TAX	32,000.00	0.31%	0.12%
01-4103- -	MOTOR VEHICLE TAX	185,000.00	1.77%	0.69%
01-4104- -	DELINQUENT PROPERTY TAX	8,500.00	0.08%	0.03%
01-4130- -	BANK FRANCHISE FEE	33,000.00	0.32%	0.12%
01-4134- -	OCCUPATIONAL TAX	1,200,000.00	11.47%	4.46%
01-4135- -	DEED TRANSFERS FEE	145,000.00	1.39%	0.54%
01-4137- -	INSURANCE PREMIUMS FEE	1,225,000.00	11.71%	4.55%
01-4138- -	TRANSIENT ROOM TAX	50,000.00	0.48%	0.19%
	9 Accounts Listed	4100	4,028,500.00	38.50% 14.96%
01-4210- -	PAYMENT IN LIEU OF TAXES	30,000.00	0.29%	0.11%
	1 Accounts Listed	4200	30,000.00	0.29% 0.11%
01-4401- -	BUSINESS LICENSES			
01-4402- -	ALCOHOLIC BEVERAGE LICENSES	8,500.00	0.08%	0.03%
01-4407- -	PLANNING & ZONING	85,000.00	0.81%	0.32%
01-4411- -	IMPACT FEES	2,000.00	0.02%	0.01%
01-4417- -	CABLE TV FRANCHISE	15,900.00	0.15%	0.06%
01-4418- -	SOLID WASTE FRANCHISE	180,000.00	1.72%	0.67%
01-4420- -	ANIMAL CONTROL FEES	15,000.00	0.14%	0.06%
	7 Accounts Listed	4400	306,400.00	2.93% 1.14%
01-4503- -	AMERICAN RECOVERY FUNDS			
01-4505- -	MOTAX OTHER COUNTIES	21,000.00	0.20%	0.08%
01-4510- -	STATE GRANTS	360,000.00	3.44%	1.34%
01-4520- -	ELECTION EXPENSE ALLOTMENT	2,500.00	0.02%	0.01%
01-4521- -	BOARD OF ASSESSORS	200.00	0.00%	0.00%
01-4522- -	LEGAL PROCESS	80.00	0.00%	0.00%
01-4532- -	AOC SPACE RENTAL	75,000.00	0.72%	0.28%
01-4541- -	DEM REIMBURSEMENTS	18,000.00	0.17%	0.07%
01-4544- -	CITY FLOODWALL CERTIFICATION PAYMENT			
01-4548- -	CLERK FEE POOLING	714,702.00	6.83%	2.65%
01-4549- -	SHERIFF FEE POOLING	875,000.00	8.36%	3.25%
01-4558- -	LITTER ABATEMENT	32,100.00	0.31%	0.12%
01-4567- -	COURT FEES	21,000.00	0.20%	0.08%
	13 Accounts Listed	4500	2,119,582.00	20.26% 7.87%
01-4608- -	AMBULANCE	1,000,000.00	9.56%	3.71%
01-4611- -	EMS CPR CLASS FEES	1,000.00	0.01%	0.00%
01-4680- -	DEAD ANIMAL REMOVAL	5,000.00	0.05%	0.02%
	3 Accounts Listed	4600	1,006,000.00	9.61% 3.74%
01-4704- -	SURPLUS SALES	2,000.00	0.02%	0.01%
01-4707- -	FARM INCOME	2,400.00	0.02%	0.01%
01-4710- -	PARKS/REC SALES	28,000.00	0.27%	0.10%
01-4711- -	RENTALS	5,000.00	0.05%	0.02%
01-4713- -	RECYCLING	20,000.00	0.19%	0.07%
01-4727- -	REIMBURSEMENTS	6,000.00	0.06%	0.02%
01-4731- -	MISCELLANEOUS	5,000.00	0.05%	0.02%
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FY 2025-2026 Budget Revenues

SPENCER COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds Dept: All Departments

Account	Name	Budget	% Fund	% Total
General Fund				
01-4760- -	OPIOID COURT SETTLEMENTS			
01-4798- -	DOG DONATIONS			
01-4799- -	WAR MEMORIAL			
	10 Accounts Listed	4700	68,400.00	0.65% 0.25%
01-4801- -	BANK INTEREST		70,000.00	0.67% 0.26%
	1 Accounts Listed	4800	70,000.00	0.67% 0.26%
01-4901- -	PRIOR YEAR SURPLUS		3,500,000.00	33.45% 13.00%
01-4903- -	PRIOR YEAR ADJUSTMENT			
01-4909- -	TRANSFERS OUT		(665,470.00)	-6.36% -2.47%
01-4910- -	TRANSFERS IN			
01-4911- -	BORROWED MONIES			
	5 Accounts Listed	4900	2,834,530.00	27.09% 10.53%
	49 Accounts Listed	General	10,463,412.00	38.87%
Road Fund				
02-4503- -	FEMA		1,600,000.00	28.52% 5.94%
02-4510- -	STATE GRANTS		230,000.00	4.10% 0.85%
02-4516- -	TRUCK LICENSES		234,000.00	4.17% 0.87%
02-4517- -	DRIVERS LICENSES		5,350.00	0.10% 0.02%
02-4518- -	COUNTY ROAD AID		1,000,000.00	17.83% 3.71%
	5 Accounts Listed	4500	3,069,350.00	54.72% 11.40%
02-4706- -	SALE OF ROAD MATERIAL		1,000.00	0.02% 0.00%
02-4727- -	REIMBURSEMENTS		10,000.00	0.18% 0.04%
02-4731- -	MISCELLANEOUS		100.00	0.00% 0.00%
	3 Accounts Listed	4700	11,100.00	0.20% 0.04%
02-4801- -	BANK INTEREST		19,000.00	0.34% 0.07%
	1 Accounts Listed	4800	19,000.00	0.34% 0.07%
02-4901- -	PRIOR YEAR SURPLUS		500,000.00	8.91% 1.86%
02-4903- -	PRIOR YEAR ADJUSTMENT			
02-4909- -	TRANSFERS OUT			
02-4910- -	TRANSFERS IN		10,000.00	0.18% 0.04%
02-4911- -	BORROWED MONEY		2,000,000.00	35.65% 7.43%
	5 Accounts Listed	4900	2,510,000.00	44.75% 9.32%
	14 Accounts Listed	Road	5,609,450.00	20.84%
Jail Fund				
03-4533- -	JAIL ALLOTMENT		42,414.00	5.51% 0.16%
03-4534- -	JAIL MEDICAL		3,346.00	0.43% 0.01%
03-4535- -	COURT COSTS		14,000.00	1.82% 0.05%
03-4538- -	DUI FEES		4,400.00	0.57% 0.02%
03-4569- -	LOCAL CORRECT'N ASSIST		25,000.00	3.25% 0.09%
	5 Accounts Listed	4500	89,160.00	11.58% 0.33%
03-4731- -	MISCELLANEOUS		200.00	0.03% 0.00%
	1 Accounts Listed	4700	200.00	0.03% 0.00%
03-4801- -	BANK INTEREST		400.00	0.05% 0.00%
	1 Accounts Listed	4800	400.00	0.05% 0.00%
03-4901- -	PRIOR YEAR SURPLUS		25,000.00	3.25% 0.09%
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FY 2025-2026 Budget Revenues

SPENCER COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds Dept: All Departments

Account	Name	Budget	% Fund	% Total
Jail Fund				
03-4903- -	PRIOR YEAR ADJUSTMENT			
03-4909- -	TRANSFERS OUT			
03-4910- -	TRANSFERS IN	655,470.00	85.10%	2.43%
	4 Accounts Listed	4900	680,470.00	88.35%
	11 Accounts Listed	Jail	770,230.00	2.86%
SOLID WASTE FUND (WRIS)				
13-4510- -	SANITATION STATE GRANT	9,110,000.00	93.76%	33.84%
	1 Accounts Listed	4500	9,110,000.00	93.76%
13-4801- -	INTEREST	6,000.00	0.06%	0.02%
	1 Accounts Listed	4800	6,000.00	0.06%
13-4901- -	SURPLUS	600,000.00	6.18%	2.23%
13-4909- -	TRANSFERS OUT			
13-4910- -	TRANSFERS IN			
	3 Accounts Listed	4900	600,000.00	6.18%
	5 Accounts Listed	SANITATION-WRIS	9,716,000.00	36.09%
SHERIFF FEDERAL DRUG SEIZURE FUND				
18-4503- -	SHERIFF FEDERAL DRUG FORFEITURE	10,000.00	91.95%	0.04%
	1 Accounts Listed	4500	10,000.00	91.95%
18-4801- -	INTEREST			
	1 Accounts Listed	4800		
18-4901- -	SURPLUS	875.00	8.05%	0.00%
	1 Accounts Listed	4900	875.00	8.05%
	3 Accounts Listed	SHERIFF DRUG	10,875.00	0.04%
SPENCER COUNTY OPIOID FUND				
74-4760- -	OPIOID RECEIPTS	20,000.00	8.93%	0.07%
	1 Accounts Listed	4700	20,000.00	8.93%
74-4801- -	INTEREST	4,000.00	1.79%	0.01%
	1 Accounts Listed	4800	4,000.00	1.79%
74-4901- -	SURPLUS	200,000.00	89.29%	0.74%
74-4910- -	TRANSFERS IN			
	2 Accounts Listed	4900	200,000.00	89.29%
	4 Accounts Listed	OPIOIDS FUND	224,000.00	0.83%
SPENCER COUNTY SB 135				
76-4731- -	CO CLERK DOC PRESERVATION/RECORDINGS	36,000.00	28.57%	0.13%
	1 Accounts Listed	4700	36,000.00	28.57%
76-4801- -	INTEREST EARNED			
	1 Accounts Listed	4800		
76-4901- -	SURPLUS	90,000.00	71.43%	0.33%
	1 Accounts Listed	4900	90,000.00	71.43%
	3 Accounts Listed	SB 135 (CLERK)	126,000.00	0.47%

FY 2025-2026 Budget Revenues
SPENCER COUNTY FISCAL COURT
Fund Type: Governmental Fund: All Funds Dept: All Departments

Account	Name	Budget	% Fund	% Total
89 Accounts Listed		7 Funds listed totaling	26,919,967.00	

Summary Analysis of Appropriations

SPENCER COUNTY FISCAL COURT

Fiscal Year: 2025-2026

Fund Type: Governmental Fund: All Funds Dept: All Departments

Major Code	Name	Budget	% Fund	% Total
General Fund				
5000	GENERAL GOVERNMENT	3,896,605.83	37.24%	14.47%
5100	PROTECTION TO PERSONS AND PROPERTY	2,301,950.00	22.00%	8.55%
5200	GENERAL HEALTH AND SANITATION	399,000.00	3.81%	1.48%
5300	SOCIAL SERVICES	125,000.00	1.19%	0.46%
5400	RECREATION AND CULTURE	324,000.00	3.10%	1.20%
7400	TAX ANTICIPATION NOTES	5,000.00	0.05%	0.02%
7500	BORROWED MONEY	33,000.00	0.32%	0.12%
8000	CAPITAL PROJECTS	2,076,000.00	19.84%	7.71%
9100	GENERAL SERVICES	334,400.00	3.20%	1.24%
9200	CONTINGENT APPROPRIATIONS	10,456.17	0.10%	0.04%
9400	FRINGE BENEFITS- EMPLOYERS SHARE	958,000.00	9.16%	3.56%
9500	DISTRIBUTIONS TO OTHER GOVT AGENCIES			
Total General		10,463,412.00		38.87%
Road Fund				
6100	ROADS	4,220,500.00	75.24%	15.68%
7600	OTHER COUNTY LIABILITIES	50,000.00	0.89%	0.19%
7700	LEASES	950,000.00	16.94%	3.53%
9100	GENERAL SERVICES	35,500.00	0.63%	0.13%
9200	CONTINGENT APPROPRIATIONS	19,450.00	0.35%	0.07%
9400	FRINGE BENEFITS- EMPLOYERS SHARE	334,000.00	5.95%	1.24%
Total Road		5,609,450.00		20.84%
Jail Fund				
5100	PROTECTION TO PERSONS AND PROPERTY	727,800.00	94.49%	2.70%
9100	GENERAL SERVICES	2,600.00	0.34%	0.01%
9400	FRINGE BENEFITS- EMPLOYERS SHARE	39,830.00	5.17%	0.15%
Total Jail		770,230.00		2.86%
SOLID WASTE FUND (WRIS)				
5200	GENERAL HEALTH AND SANITATION	9,716,000.00	100.00%	36.09%
Total SANITATION-WRIS		9,716,000.00		36.09%
SHERIFF FEDERAL DRUG SEIZURE FUND				
5000	GENERAL GOVERNMENT	10,875.00	100.00%	0.04%
Total SHERIFF DRUG		10,875.00		0.04%
SPENCER COUNTY OPIOID FUND				
5200	GENERAL HEALTH AND SANITATION	224,000.00	100.00%	0.83%
Total OPIOIDS FUND		224,000.00		0.83%
SPENCER COUNTY SB 135				
5000	GENERAL GOVERNMENT	126,000.00	100.00%	0.47%
Total SB 135 (CLERK)		126,000.00		0.47%

Total Budgeted Appropriations

Name	Budget	% Total
GENERAL FUND	10,463,412.00	38.87%
ROAD FUND	5,609,450.00	20.84%

Summary Analysis of Appropriations
SPENCER COUNTY FISCAL COURT
Fiscal Year: 2025-2026
Fund Type: Governmental Fund: All Funds Dept: All Departments

Major Code	Name	Budget	% Fund	% Total
	JAIL FUND	770,230.00	2.86%	
	SOLID WASTE FUND (WRIS)	9,716,000.00	36.09%	
	SHERIFF FEDERAL DRUG SEIZURE FUND	10,875.00	0.04%	
	SPENCER COUNTY OPIOID FUND	224,000.00	0.83%	
	SPENCER COUNTY SB 135	126,000.00	0.47%	
Total Budgeted Appropriations		26,919,967.00	100.00%	

FY 2025-2026 Budget Appropriations

SPENCER COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds Dept: All Departments

Account	Name	Budget	% Fund	% Total
General Fund				
01-5001-101-0	CO JUDGE/EXEC SALARY	110,000.00	1.05%	0.41%
01-5001-103-0	CO JUDGE/EXEC DEPUTY SALARY			
01-5001-106-0	CO JUDGE/EXEC OFFICE STAFF	122,000.00	1.17%	0.45%
01-5001-299-0	CO JUDGE/EXEC BENEFITS	28,000.00	0.27%	0.10%
01-5001-445-0	CO JUDGE/EXEC OFFICE SUPPLIES	11,000.00	0.11%	0.04%
01-5005-101-0	CO ATTORNEY SALARY	30,000.00	0.29%	0.11%
01-5005-105-0	CO ATTORNEY ASST SALARY	15,500.00	0.15%	0.06%
01-5005-165-0	CO ATTORNEY SECRETARY SALARY	18,000.00	0.17%	0.07%
01-5005-179-0	CO.ATTY. P.T. HELP	23,000.00	0.22%	0.09%
01-5005-445-0	CO ATTORNEY RENT/EXPENSES	11,000.00	0.11%	0.04%
01-5005-578-0	CO ATTORNEY UTILITIES	7,000.00	0.07%	0.03%
01-5010-101-0	CO CLERK SALARY	114,000.00	1.09%	0.42%
01-5010-103-0	CO CLERK DEPUTIES SALARIES	230,000.00	2.20%	0.85%
01-5010-103-B	CO CLERK DEPUTIES BENEFITS	161,000.00	1.54%	0.60%
01-5010-175-0	CO CLERK OFFICE CLEANING	6,500.00	0.06%	0.02%
01-5010-210-0	CO CLERK EXPENSE ALLOWANCE	3,600.00	0.03%	0.01%
01-5010-299-0	CO CLERK BENEFITS	50,000.00	0.48%	0.19%
01-5010-318-0	CO CLERK SOFTWARE PROGRAM	36,000.00	0.34%	0.13%
01-5010-445-0	CO CLERK OFFICE EXPENSES	10,000.00	0.10%	0.04%
01-5010-481-0	CO CLERK UNIFORMS, HB537	1,800.00	0.02%	0.01%
01-5010-563-0	CO CLERK POSTAGE	12,000.00	0.11%	0.04%
01-5010-569-0	CO CLERK CONFERENCES/MEMBERSHIP	3,000.00	0.03%	0.01%
01-5010-573-0	CO CLERK TELEPHONE	8,000.00	0.08%	0.03%
01-5010-576-0	CO CLERK TRAINING/MILEAGE	3,000.00	0.03%	0.01%
01-5010-585-0	CO CLERK HB537 REVENUE SUPPLEMENT	70,000.00	0.67%	0.26%
01-5015-101-0	SHERIFF SALARY	108,000.00	1.03%	0.40%
01-5015-103-0	SHERIFF DEPUTIES SALARIES	640,000.00	6.12%	2.38%
01-5015-123-0	SHERIFF COURT SECURITY/TRANSPORT	100,000.00	0.96%	0.37%
01-5015-165-0	SHERIFF SECRETARY SALARIES	75,000.00	0.72%	0.28%
01-5015-299-0	SHERIFF BENEFITS/HAZ.RETIREMENT	65,000.00	0.62%	0.24%
01-5015-299-A	SHERIFF STAFF BENEFITS	609,321.83	5.82%	2.26%
01-5015-302-0	SHERIFF ADVERTISING/POSTAGE	8,000.00	0.08%	0.03%
01-5015-319-0	SHERIFF TAX SOFTWARE/UPGRADES	14,000.00	0.13%	0.05%
01-5015-348-0	SHERIFF LEADS ONLINE/CLEAR PROGRAMS	3,000.00	0.03%	0.01%
01-5015-435-0	SHERIFF COMMUNICATION/RADAR/VIDEO EQUIPMENT	22,000.00	0.21%	0.08%
01-5015-445-0	SHERIFF OFFICE SUPPLIES	14,000.00	0.13%	0.05%
01-5015-455-0	SHERIFF FUEL	53,000.00	0.51%	0.20%
01-5015-481-0	SHERIFF UNIFORMS ALLOWANCE/PERSONNEL EQUIP	11,000.00	0.11%	0.04%
01-5015-578-0	SHERIFF UTILITIES	20,000.00	0.19%	0.07%
01-5015-585-0	SHERIFF MAINTENANCE AGREEMENTS-FLOCK	20,000.00	0.19%	0.07%
01-5015-586-0	SHERIFF BLDG MAINTENANCE	8,000.00	0.08%	0.03%
01-5015-592-0	SHERIFF VEHICLE MAINTENANCE	33,000.00	0.32%	0.12%
01-5015-723-0	SHERIFF NEW VEHICLES	35,000.00	0.33%	0.13%
01-5020-101-0	CORONER SALARY	8,324.00	0.08%	0.03%
01-5020-103-0	CORONER DEPUTY SALARY	3,610.00	0.03%	0.01%
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FY 2025-2026 Budget Appropriations

SPENCER COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds Dept: All Departments

Account	Name	Budget	% Fund	% Total
General Fund				
01-5020-344-0	INDIGENT BURIALS	2,000.00	0.02%	0.01%
01-5020-445-0	CORONER SUPPLIES	2,000.00	0.02%	0.01%
01-5025-101-0	MAGISTRATES SALARIES	59,000.00	0.56%	0.22%
01-5025-167-0	FISCAL COURT CLERK	2,400.00	0.02%	0.01%
01-5025-179-0	CO-OP STUDENT PART-TIME HELP	25,000.00	0.24%	0.09%
01-5025-210-0	MAGISTRATES COMMITTEE ALLOWANCE	18,000.00	0.17%	0.07%
01-5025-332-0	OUTSIDE LEGAL COUNCIL FEES	500.00	0.00%	0.00%
01-5025-368-0	COUNTY CLERK FEE TO PREPARE TAXBILLS	7,000.00	0.07%	0.03%
01-5030-367-0	PVA OFFICE CONTRIBUTION	75,450.00	0.72%	0.28%
01-5030-578-0	PVA OFFICE UTILITIES	5,000.00	0.05%	0.02%
01-5035-199-0	TAX BOARD OF SUPERVISORS	400.00	0.00%	0.00%
01-5040-102-0	TREASURER SALARY	56,000.00	0.54%	0.21%
01-5040-445-0	TREASURER OFFICE SUPPLIES	24,000.00	0.23%	0.09%
01-5047-142-0	OCCUP TAX ADMINISTRATOR SALARY	35,500.00	0.34%	0.13%
01-5047-413-0	OCCUP TAX TECHNOLOGY UPDATES	5,000.00	0.05%	0.02%
01-5047-445-0	OCCUP TAX OFFICE SUPPLIES	4,000.00	0.04%	0.01%
01-5047-567-0	OCCUP TAX REFUNDS	3,000.00	0.03%	0.01%
01-5047-569-0	OCCUP TAX TRAINING/CONFERENCES	1,500.00	0.01%	0.01%
01-5047-578-0	OCCUP TAX BUILDING UTILITIES	1,500.00	0.01%	0.01%
01-5050-107-0	ABC ADMINISTRATOR SALARY	7,200.00	0.07%	0.03%
01-5050-445-0	ABC EXPENSES	600.00	0.01%	0.00%
01-5060-101-0	LAW LIBRARY-CIRCUIT CLERK	600.00	0.01%	0.00%
01-5065-192-0	ELECTION OFFICERS	18,000.00	0.17%	0.07%
01-5065-193-0	ELECTION COMMISSIONERS	3,300.00	0.03%	0.01%
01-5065-347-0	ELECTION POLLING PLACES	3,000.00	0.03%	0.01%
01-5065-737-0	ELECTION EXPENSES/VOTING MACHINES	60,000.00	0.57%	0.22%
01-5070-103-0	P & Z ADMINISTRATOR SALARY	56,000.00	0.54%	0.21%
01-5070-106-0	P & Z OFFICE STAFF	41,000.00	0.39%	0.15%
01-5070-167-0	P & Z/OCCUP TAX ENFORCMENT SALARY	39,000.00	0.37%	0.14%
01-5070-191-0	P & Z BOARD OF ADJUSTMENT-PER DIEM	13,000.00	0.12%	0.05%
01-5070-302-0	P & Z ADVERTISEMENTS	4,000.00	0.04%	0.01%
01-5070-332-0	P & Z LEGAL SERVICES	7,800.00	0.07%	0.03%
01-5070-445-0	P & Z OFFICE SUPPLIES	8,000.00	0.08%	0.03%
01-5070-567-0	P & Z REFUNDS	500.00	0.00%	0.00%
01-5070-569-0	P & Z TRAINING EXPENSES	2,000.00	0.02%	0.01%
01-5070-578-0	P & Z BLDG UTILITIES	15,000.00	0.14%	0.06%
01-5075-107-0	ECONOMIC DEVELOPMENT/TOURISM/GRANT ADMINISTRATOR			
01-5075-445-0	ECONOMIC DEVELOPMENT OFFICE SUPPLIES			
01-5075-578-0	ECONOMIC DEVELOPMENT BUILDING EXPENSES	1,700.00	0.02%	0.01%
01-5080-175-0	CUSTODIAL SERVICES/ PERSONNEL	40,000.00	0.38%	0.15%
01-5080-185-0	SUPERINTENDENT OF BLDGS	50,000.00	0.48%	0.19%
01-5080-302-0	COUNTY ADVERTISEMENTS	7,000.00	0.07%	0.03%
01-5080-309-0	ENGINEER SVCS/SUBDIVISION CONSULTANT	15,000.00	0.14%	0.06%
01-5080-338-0	COMPUTER MAINTENANCE/CONTRACT	49,000.00	0.47%	0.18%
01-5080-352-0	ELEVATOR MAINTENANCE	10,000.00	0.10%	0.04%

FY 2025-2026 Budget Appropriations

SPENCER COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds Dept: All Departments

Account	Name	Budget	% Fund	% Total
General Fund				
01-5080-411-0	CUSTODIAL SUPPLIES	5,000.00	0.05%	0.02%
01-5080-571-0	BLDGS/GROUNDS MAINTENANCE	75,000.00	0.72%	0.28%
01-5080-578-0	COURTHOUSE UTILITIES	34,000.00	0.32%	0.13%
01-5080-721-0	MAINTENANCE SUPPLIES/EQUIPMENT	10,000.00	0.10%	0.04%
01-5085-578-0	OTHER CO BLDG UTILITIES-MAINTENANCE	25,000.00	0.24%	0.09%
01-5085-592-0	VEHICLE MAINTENANCE	10,000.00	0.10%	0.04%
01-5086-571-0	ANNEX BLDG REPAIRS/MAINTENANCE	10,000.00	0.10%	0.04%
01-5086-578-0	ANNEX UTILITIES	14,000.00	0.13%	0.05%
98 Accounts Listed		5000	3,896,605.83	37.24%
01-5135-105-0				
01-5135-107-0	DEM DIRECTOR SALARY	75,000.00	0.72%	0.28%
01-5135-420-0	DEM SUPPLIES	1,000.00	0.01%	0.00%
01-5136-348-0	RADIOTOWER/COMMUNICATIONS EQUIPMENT	29,500.00	0.28%	0.11%
01-5140-137-0	EMS SALARIES	1,000,000.00	9.56%	3.71%
01-5140-202-H	EMS HAZARDOUS RETIREMENT MATCH	430,000.00	4.11%	1.60%
01-5140-320-0	EMS BILLING CONTRACT	72,000.00	0.69%	0.27%
01-5140-343-0	EMS MEDIC DIRECTOR FEE	16,800.00	0.16%	0.06%
01-5140-443-0	EMS PARTS & REPAIRS	45,000.00	0.43%	0.17%
01-5140-445-0	EMS OFFICE SUPPLIES	15,000.00	0.14%	0.06%
01-5140-446-0	EMS GRANT	10,000.00	0.10%	0.04%
01-5140-455-0	EMS FUEL & FLUIDS	45,000.00	0.43%	0.17%
01-5140-481-0	EMS UNIFORMS ALLOWANCE	6,000.00	0.06%	0.02%
01-5140-549-0	EMS EQUIPMENT SERVICE PYMTS	30,000.00	0.29%	0.11%
01-5140-550-0	EMS MEDIC SUPPLIES/EQUIPMENT	130,000.00	1.24%	0.48%
01-5140-567-0	EMS REFUNDS	3,000.00	0.03%	0.01%
01-5140-578-0	EMS UTILITIES	48,000.00	0.46%	0.18%
01-5140-586-0	EMS BUILDING FACILITY MAINTENANCE	33,000.00	0.32%	0.12%
01-5140-739-0	EMS VEHICLE REMOUNT/PURCHASE	240,000.00	2.29%	0.89%
01-5145-315-0	E911 CONTRACT W/AT&T	4,300.00	0.04%	0.02%
01-5145-322-0	E911 DISPATCHING CONTRACT	60,000.00	0.57%	0.22%
01-5145-446-0	E911 SIGNS/SUPPLIES	5,000.00	0.05%	0.02%
01-5150-513-0	FOREST FIRE PROTECTIONFEE	850.00	0.01%	0.00%
01-5175-903-0	PUBLIC DEFENDER CONTRIBUTION	2,500.00	0.02%	0.01%
24 Accounts Listed		5100	2,301,950.00	22.00%
01-5205-102-0	ANIMAL CONTROL OFFICER SALARY	54,000.00	0.52%	0.20%
01-5205-172-0	ANIMAL CONTROL ASSISTANT SALARY	42,000.00	0.40%	0.16%
01-5205-315-0	ANIMAL CONTROL SHELTERING	2,000.00	0.02%	0.01%
01-5205-384-0	SPAY/NEUTER GRANT			
01-5205-402-0	ANIMAL CONTROL EQUIPMENT/SUPPLIES	6,000.00	0.06%	0.02%
01-5205-403-0	ANIMAL FARM CARCASS REMOVAL	16,000.00	0.15%	0.06%
01-5205-549-0	ANIMAL MEDICALS	33,000.00	0.32%	0.12%
01-5205-571-0	ANIMAL CONTROL BUILDING EXPENSES	8,000.00	0.08%	0.03%
01-5205-578-0	ANIMAL CONTROL BLDG UTILITIES	10,000.00	0.10%	0.04%
01-5217-139-0	RECYCLING MANAGER	48,000.00	0.46%	0.18%
01-5217-161-0	RECYCLING PERSONNEL	93,000.00	0.89%	0.35%

FY 2025-2026 Budget Appropriations

SPENCER COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds Dept: All Departments

Account	Name	Budget	% Fund	% Total
General Fund				
01-5217-427-0	RECYCLING CENTER SUPPLIES	10,000.00	0.10%	0.04%
01-5217-578-0	RECYCLING BLDG UTILITIES	11,000.00	0.11%	0.04%
01-5217-586-0	RECYCLING BLDG/EQUIP EXPENSE	10,000.00	0.10%	0.04%
01-5217-741-G	RECYCLING GRANT EXPENSES	46,000.00	0.44%	0.17%
01-5225-548-0	SEWER BOARD EXPENSES	10,000.00	0.10%	0.04%
	16 Accounts Listed	5200	399,000.00	3.81% 1.48%
01-5305-507-0	SENIOR CITIZENS CONTRIBUTION	40,000.00	0.38%	0.15%
01-5305-586-0	SENIOR CITIZENS BLDG EXPENSES	2,000.00	0.02%	0.01%
01-5310-507-0	PUBLIC ADVOCATE PROGRAM	10,000.00	0.10%	0.04%
01-5330-344-0	GENERAL CHARITY/WELFARE/CEMETARY MAINTENANCE	5,000.00	0.05%	0.02%
01-5330-348-0	COMMUNITY EVENTS	15,000.00	0.14%	0.06%
01-5330-348-B	BICENTENNIAL EVENT	10,000.00	0.10%	0.04%
01-5340-398-M	NUISANCE MOWING SERVICES	10,000.00	0.10%	0.04%
01-5340-468-0	SOLID WASTE/LITTER PROGRAMS	33,000.00	0.32%	0.12%
	8 Accounts Listed	5300	125,000.00	1.19% 0.46%
01-5401-107-0	PUBLIC WORKS DIRECTOR SALARY	56,000.00	0.54%	0.21%
01-5401-179-0	PUBLIC WORKS PART-TIME/SEASONAL HELP	79,000.00	0.76%	0.29%
01-5401-185-0	PUBLIC WORKS ASSISTANT DIRECTOR SALARY			
01-5401-406-0	PUBLIC WORKS GROUNDS/MAINTENANCE SUPPLIES	30,000.00	0.29%	0.11%
01-5401-445-0	PUBLIC WORKS OFFICE SUPPLIES	3,000.00	0.03%	0.01%
01-5401-455-0	PUBLIC WORKS FUEL	9,000.00	0.09%	0.03%
01-5401-467-0	PUBLUC WORKS EQUIPMT/SUPPLIES	50,000.00	0.48%	0.19%
01-5401-548-0	PUBLIC WORKS BASKETBALL LEAGUE	25,000.00	0.24%	0.09%
01-5401-578-0	PUBLIC WORKS UTILITIES	12,000.00	0.11%	0.04%
01-5420-507-0	TOURISM SUPPORT	10,000.00	0.10%	0.04%
01-5420-566-0	TOURISM/ROOM TAX	50,000.00	0.48%	0.19%
	11 Accounts Listed	5400	324,000.00	3.10% 1.20%
01-7400-699-0	FLOODWALL TAXES	5,000.00	0.05%	0.02%
	1 Accounts Listed	7400	5,000.00	0.05% 0.02%
01-7500-603-0	LOAN REPAYMENT TO SRECC-10YR ANIM SHELTER	33,000.00	0.32%	0.12%
	1 Accounts Listed	7500	33,000.00	0.32% 0.12%
01-8099-505-O	CHAMBER OF COMMERCE	10,000.00	0.10%	0.04%
01-8099-585-W	WAR MEMORIAL	1,000.00	0.01%	0.00%
01-8099-741-0	CAPITAL PROJECTS-OTHER	40,000.00	0.38%	0.15%
01-8099-741-A	AMERICAN RECOVERY FUNDS			
01-8099-741-P	CAPITAL PROJECTS- PAVILION CONSTRUCTION	2,000,000.00	19.11%	7.43%
01-8099-741-S	CAPITAL PROJECTS- ANIMAL SHELTER	25,000.00	0.24%	0.09%
01-8099-741-W	SALT DOME BUILDING			
	7 Accounts Listed	8000	2,076,000.00	19.84% 7.71%
01-9100-186-0	EMPLOYEE ACCUMULATED LEAVE GENERAL FD	10,000.00	0.10%	0.04%
01-9100-191-0	ETHICS COMMISSION-PER DIEM	2,000.00	0.02%	0.01%
01-9100-307-0	COUNTY AUDITING SERVICES	40,000.00	0.38%	0.15%
01-9100-307-C	CO CLERK AUDITS	10,000.00	0.10%	0.04%
01-9100-307-S	SHERIFF AUDITS	15,000.00	0.14%	0.06%
01-9100-382-0	EMPLOYEE DRUG/EMPLOYMT TESTINGS	3,000.00	0.03%	0.01%

FY 2025-2026 Budget Appropriations

SPENCER COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds Dept: All Departments

Account	Name	Budget	% Fund	% Total
General Fund				
01-9100-399-0	MISCELLANEOUS - GENERAL FUND	200.00	0.00%	0.00%
01-9100-503-0	BANK CHARGES - GENERAL FUND	2,000.00	0.02%	0.01%
01-9100-521-0	INSURANCE & BONDS GENERAL FUND	220,000.00	2.10%	0.82%
01-9100-551-0	MEMBERSHIPS	12,000.00	0.11%	0.04%
01-9100-567-0	INSURANCE PREMIUMS REIMBURSEMENTS	200.00	0.00%	0.00%
01-9100-569-0	CONFERENCES & REGISTRATIONS	20,000.00	0.19%	0.07%
	12 Accounts Listed	9100	334,400.00	3.20% 1.24%
01-9200-999-0	RESERVES FOR TRANSFER GENERAL FUND	10,456.17	0.10%	0.04%
	1 Accounts Listed	9200	10,456.17	0.10% 0.04%
01-9400-201-0	SOCIAL SECURITY - EMPLOYER MATCH GENERAL	200,000.00	1.91%	0.74%
01-9400-202-0	NON-HAZARD RETIREMT- EMPLOYER MATCH GENERAL	190,000.00	1.82%	0.71%
01-9400-203-0	EMPLOYEE BENEFITS CARDS GENERAL FD	50,000.00	0.48%	0.19%
01-9400-204-0	LIFE INSURANCE - EMPLOYER PAID	3,000.00	0.03%	0.01%
01-9400-205-0	HEALTH INSURANCE - EMPLOYER MATCH GENERAL	325,000.00	3.11%	1.21%
01-9400-208-0	UNEMPLOYMENT INSURANCE EMPLOYER PAID	30,000.00	0.29%	0.11%
01-9400-209-0	WORK COMP INSURANCE - EMPLOYER PAID GENERAL FD	110,000.00	1.05%	0.41%
01-9400-212-0	HB 810 TRAINING INCENTIVES	50,000.00	0.48%	0.19%
	8 Accounts Listed	9400	958,000.00	9.16% 3.56%
01-9500-567-0	INSURANCE REIMBURSEMENTS GENERAL			
	1 Accounts Listed	9500		
	188 Accounts Listed	General	10,463,412.00	38.87%
Road Fund				
02-6103-102-0	ROAD FOREMAN SALARY	67,500.00	1.20%	0.25%
02-6105-143-0	ROAD LABORERS SALARIES	410,000.00	7.31%	1.52%
02-6105-311-0	STATE-FUNDED PROJECT-FLEX	150,000.00	2.67%	0.56%
02-6105-311-D	STATE-FUNDED DISCRETIONARY			
02-6105-312-0	STATE-FUNDED PROJECT-BRIDGES	80,000.00	1.43%	0.30%
02-6105-405-0	ASPHALT-GENERAL COUNTY ROADS	180,000.00	3.21%	0.67%
02-6105-407-0	CONCRETE/CONCRETE BARRICADES	15,000.00	0.27%	0.06%
02-6105-409-0	ROCK,STONE, GRAVEL	130,000.00	2.32%	0.48%
02-6105-409-F	ROCK FABRIC	1,000.00	0.02%	0.00%
02-6105-431-0	GUARDRAILS	15,000.00	0.27%	0.06%
02-6105-439-C	COLD-MIX EMULSION	35,000.00	0.62%	0.13%
02-6105-439-H	HOT-MIX EMULSION			
02-6105-441-0	NEW EQUIPMENT/RENTALS	10,000.00	0.18%	0.04%
02-6105-445-0	ROAD OFFICE SUPPLIES	5,000.00	0.09%	0.02%
02-6105-446-0	SNOW REMOVAL	80,000.00	1.43%	0.30%
02-6105-447-0	ROAD MATERIALS & SUPPLIES	15,000.00	0.27%	0.06%
02-6105-447-F	ROAD WORK-SILO FARM			
02-6105-447-L	ROAD PROJECT- LITTLE ELK BRIDGE			
02-6105-447-S	ROAD PROJECT - SILO			
02-6105-447-X	PATCHING WORK COUNTY ROADS	50,000.00	0.89%	0.19%
02-6105-447-e	RD PROJECTS-EMERGENCY			
02-6105-455-0	ROAD FUEL & FLUIDS	48,000.00	0.86%	0.18%
02-6105-457-0	CULVERTS	10,000.00	0.18%	0.04%
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SPENCER COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds Dept: All Departments

Account	Name	Budget	% Fund	% Total
Road Fund				
02-6105-467-0	ROAD MOWER PARTS	30,000.00	0.53%	0.11%
02-6105-469-0	SIGNS AND SAFETY EQUIPMENT	6,000.00	0.11%	0.02%
02-6105-475-0	TOOLS	5,000.00	0.09%	0.02%
02-6105-479-0	TIRES	12,000.00	0.21%	0.04%
02-6105-548-0	SPECIAL PROJECTS/FEMA MATCH	750,000.00	13.37%	2.79%
02-6105-548-H	ROAD PROJECT- OLD HEADY BRIDGE	2,000,000.00	35.65%	7.43%
02-6105-574-0	ROAD TRAINING EXPENSES	20,000.00	0.36%	0.07%
02-6105-578-0	ROAD UTILITIES	26,000.00	0.46%	0.10%
02-6105-592-0	ROAD VEHICLE MAINTENANCE	50,000.00	0.89%	0.19%
02-6105-731-0	ROAD RIGHT-OF-WAY WORK	10,000.00	0.18%	0.04%
02-6105-742-0	CAPITAL PROJECTS-BUILDING EXPENSE	10,000.00	0.18%	0.04%
	34 Accounts Listed	6100	4,220,500.00	75.24% 15.68%
02-7600-713-0	EQUIPMENT INSTALLMENT PYMTS-LOADER	50,000.00	0.89%	0.19%
	1 Accounts Listed	7600	50,000.00	0.89% 0.19%
02-7700-699-B	KACO LOAN PYMT-OLD HEADY BRIDGE	950,000.00	16.94%	3.53%
	1 Accounts Listed	7700	950,000.00	16.94% 3.53%
02-9100-307-0	COUNTY AUDITING SERVICE	5,000.00	0.09%	0.02%
02-9100-503-0	BANK CHARGES ROAD FD	500.00	0.01%	0.00%
02-9100-521-0	INSURANCE ROAD FD	30,000.00	0.53%	0.11%
	3 Accounts Listed	9100	35,500.00	0.63% 0.13%
02-9200-186-0	EMPLOYEE ACCUMULATED LEAVE ROAD FD	5,000.00	0.09%	0.02%
02-9200-999-0	RESERVE FOR TRANSFERS ROAD FD	14,450.00	0.26%	0.05%
	2 Accounts Listed	9200	19,450.00	0.35% 0.07%
02-9400-201-0	SOCIAL SECURITY - EMPLOYER MATCH ROAD FD	45,000.00	0.80%	0.17%
02-9400-202-0	NON-HAZARD RETIREMT- EMPLOYER MATCH ROAD FD	110,000.00	1.96%	0.41%
02-9400-203-0	EMPLOYEE BENEFITS CARDS ROAD FD	15,000.00	0.27%	0.06%
02-9400-205-0	HEALTH INSURANCE - EMPLOYER MATCH ROAD FD	120,000.00	2.14%	0.45%
02-9400-208-0	UNEMPLOYMENT INSURANCE EMPLOYER PAID	4,000.00	0.07%	0.01%
02-9400-209-0	WORK COMP INSURANCE - EMPLOYER PAID ROAD FD	40,000.00	0.71%	0.15%
	6 Accounts Listed	9400	334,000.00	5.95% 1.24%
	47 Accounts Listed	Road	5,609,450.00	20.84%
Jail Fund				
03-5101-101-0	JAILER SALARY	54,000.00	7.01%	0.20%
03-5101-103-0	DEPUTY JAILERS	61,500.00	7.98%	0.23%
03-5101-314-0	JAIL HOUSING CONTRACTS	550,000.00	71.41%	2.04%
03-5101-446-0	JAILER & TRANSPORT EXPENSES	2,000.00	0.26%	0.01%
03-5101-455-0	JAIL FUEL	4,000.00	0.52%	0.01%
03-5101-481-0	JAIL UNIFORMS ALLOWANCE	800.00	0.10%	0.00%
03-5101-549-0	INMATE MEDICAL COSTS	25,000.00	3.25%	0.09%
03-5101-592-0	JAILER VEHICLE MAINTENANCE	30,000.00	3.89%	0.11%
03-5102-314-0	JUVENILE HOUSING CONTRACTS	500.00	0.06%	0.00%
	9 Accounts Listed	5100	727,800.00	94.49% 2.70%
03-9100-499-0	MISCELLANEOUS - JAIL FUND	200.00	0.03%	0.00%
03-9100-503-0	BANK CHARGES - JAIL FUND	400.00	0.05%	0.00%
03-9100-551-0	JAILER ASSOCIATION DUES/TRAINING/CONF	2,000.00	0.26%	0.01%
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FY 2025-2026 Budget Appropriations

SPENCER COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds Dept: All Departments

Account	Name	Budget	% Fund	% Total
Jail Fund				
3 Accounts Listed		9100	2,600.00	0.34% 0.01%
03-9400-201-0	SOCIAL SECURITY - EMPLOYER MATCH JAIL FD	9,700.00	1.26%	0.04%
03-9400-202-0	NON-HAZARD RETIREMT- EMPLOYER MATCH JAIL FD	14,000.00	1.82%	0.05%
03-9400-203-0	EMPLOYEE BENEFITS CARD JAIL FUND	1,200.00	0.16%	0.00%
03-9400-204-0	LIFE INSURANCE	30.00	0.00%	0.00%
03-9400-205-0	HEALTH INSURANCE - EMPLOYER MATCH JAIL FD	11,000.00	1.43%	0.04%
03-9400-212-0	HB 810 TRAINING INCENTIVE - JAILER	3,900.00	0.51%	0.01%
6 Accounts Listed		9400	39,830.00	5.17% 0.15%
18 Accounts Listed		Jail	770,230.00	2.86%
SOLID WASTE FUND (WRIS)				
13-5225-335-0	SEWER EXPENSES	9,716,000.00	100.00%	36.09%
1 Accounts Listed		5200	9,716,000.00	100.00% 36.09%
1 Accounts Listed		SANITATION-WRIS	9,716,000.00	36.09%
SHERIFF FEDERAL DRUG SEIZURE FUND				
18-5015-717-0	SHERIFF DRUG EQUIPMENT	10,875.00	100.00%	0.04%
1 Accounts Listed		5000	10,875.00	100.00% 0.04%
1 Accounts Listed		SHERIFF DRUG	10,875.00	0.04%
SPENCER COUNTY OPIOID FUND				
74-5232-548-0	OPIOID EXPENSE	224,000.00	100.00%	0.83%
1 Accounts Listed		5200	224,000.00	100.00% 0.83%
1 Accounts Listed		OPIOIDS FUND	224,000.00	0.83%
SPENCER COUNTY SB 135				
76-5010-741-0	CO CLERK DOC PRESERVATION/RECORDING	126,000.00	100.00%	0.47%
1 Accounts Listed		5000	126,000.00	100.00% 0.47%
1 Accounts Listed		SB 135 (CLERK)	126,000.00	0.47%
257 Accounts Listed		7 Funds listed totaling	26,919,967.00	

BUDGET SIGNATURE PAGE

Budget Document
Page ____ of ____

Submitted

Date: 5-5-25

Signed: [Signature]
County Judge/Executive

Approved as to Form and Classification

Date: 5-12-2025

Signed: Robert O. Brown
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 10 day of June, 20 25.

Signed: [Signature]
County Judge/Executive

Attest: [Signature]
County Clerk

Initial budget submission is one (1) original and two (2) copies. Return final budget as adopted by the fiscal court within fifteen (15) days of adoption.

All materials should be sent to:
Department for Local Government
Attention: State Local Finance Officer
1024 Capital Center Drive, Suite 340
Frankfort, KY 40601

Liabilities Register - Detail
SPENCER COUNTY FISCAL COURT
Issued From: 01/10/2013 To: 04/21/2025
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
20240001	07/11/24	LOAN-ANIMAL SHELTER	10.00	M	01-7500-603-0	330,000.00		330,000.00		
			☐			330,000.00		330,000.00		
Total Long-Term Liabilities						330,000.00		330,000.00		
Grand Total all Liabilities						330,000.00		330,000.00		
						330,000.00		330,000.00		

**24/25 YEAR TAX RATES FOR ALL COUNTYWIDE TAXING DISTRICTS
EXCLUDING SCHOOL DISTRICTS**

(STATE LOCAL FINANCE OFFICER REQUIREMENT)

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 0.064

Personal Property 0.076

Bank Deposit Rate 0.00025

Motor Vehicle 0.076

Watercraft 0.076

Special Districts

Special Districts	Ambulance	Library	Soil Conservation	Extension Service	Health
Real Property	N/A	0.043	0.0087	0.0343	0.04
Personal Property		0.1199		0.1767	0.04
Motor Vehicles				0.0301	0.04
Watercraft				0.0301	
Others (Identify)					
Real Property					
Personal Property					
Motor Vehicles					
Watercraft					

The tax rates indicated above are from the Fiscal Court minutes of 8/5-9/16/, 20 24 found on page 125-222 of the Fiscal Court Order Book number 30.

Signature 

County Judge/Executive

5-5-25

Date

Please note: This form is for countywide districts only and is not all inclusive. Do not include for 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 this 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 payroll and related payments for taxes & benefits and county-owned buildings utilities 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
01-5070-332-0	contract for zoning attorney, \$650/month
01-5140-343-0	contract for EMS physician fees, \$1400/month
01-5005-445-0	contract for county atty office rent, \$750/mth
01-9100-569-0, 01-5010-569-0, 01-5015-569-0	registration fees for conferences/trainings, as needed
01-5001-445-0, 01-5015-302-0, 01-5040-445-0, 01-5070-445-0	postage, as needed
76-5010-741-0	purchases as directed by Co Clerk for SB135 funds

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 _____ County according to the provisions of KRS 68.275(3).

Motion made by: _____

Seconded by: _____

Vote _____

Signature: 

County Judge Executive

5-5-25

Date

Approved: _____

State Local Finance Officer

Date