



**WHITLEY COUNTY  
FISCAL COURT**

**2014-2015**

**ANNUAL BUDGET**

**ORDINANCE 2014-03**

# Budget of WHITLEY COUNTY FISCAL COURT

## Summary Analysis Of Appropriations

Fiscal Year 2014-2015

Category	Purpose	Budget Appropriation	%Fund Budget
<b>General Fund</b>			
5000	GENERAL GOVERNMENT	1,765,096.00	56.72%
5100	PROTECTION TO PERSONS AND PROPERTY	163,765.00	5.26%
5200	GENERAL HEALTH AND SANITATION	275,225.00	8.84%
5300	SOCIAL SERVICES	5,000.00	.16%
7200	DEBT SERVICE	140,400.00	4.51%
7700	LEASES	42,110.00	1.35%
9100	GENERAL SERVICES	212,806.00	6.84%
9200	CONTINGENT APPROPRIATIONS	83,623.00	2.69%
9400	FRINGE BENEFITS	423,850.00	13.62%
<b>Total General Fund</b>		<b>3,111,875.00</b>	
<b>Road Fund</b>			
5000	GENERAL GOVERNMENT	6,000.00	.24%
6100	ROADS	1,938,612.00	75.96%
7700	LEASES	25,752.00	1.01%
9100	GENERAL SERVICES	70,425.00	2.76%
9200	CONTINGENT APPROPRIATIONS	101,770.00	3.99%
9400	FRINGE BENEFITS	375,710.00	14.72%
9500	DIST. TO OTHER GOV. AGENCIES	34,000.00	1.33%
<b>Total Road Fund</b>		<b>2,552,269.00</b>	
<b>Jail Fund</b>			
5100	PROTECTION TO PERSONS AND PROPERTY	1,856,264.00	64.32%
7200	DEBT SERVICE	392,063.00	13.59%
9100	GENERAL SERVICES	100,750.00	3.49%
9200	CONTINGENT APPROPRIATIONS	22,921.00	.79%
9400	FRINGE BENEFITS	514,000.00	17.81%
<b>Total Jail Fund</b>		<b>2,885,998.00</b>	

# Budget of WHITLEY COUNTY FISCAL COURT

## Summary Analysis Of Appropriations

Fiscal Year 2014-2015

Category	Purpose	Budget Appropriation	%Fund Budget
<b>Local Government Economic Assistance Fund</b>			
5000	GENERAL GOVERNMENT	422,100.00	71.18%
5400	RECREATION AND CULTURE	60,000.00	10.12%
6100	ROADS	109,500.00	18.47%
9200	CONTINGENT APPROPRIATIONS	1,400.00	.24%
<b>Total L.G.E.A. Fund</b>		<b>593,000.00</b>	
<b>Federal Grants</b>			
8000	CAPITAL PROJECTS	1,008,000.00	100.00%
<b>Total Fed. Grants Fund</b>		<b>1,008,000.00</b>	
<b>Ambulance Fund</b>			
5100	PROTECTION TO PERSONS AND PROPERTY	1,543,550.00	67.34%
7700	LEASES	53,322.00	2.33%
9100	GENERAL SERVICES	89,300.00	3.90%
9200	CONTINGENT APPROPRIATIONS	25,528.00	1.11%
9400	FRINGE BENEFITS	580,600.00	25.33%
<b>Total Ambulance Fund</b>		<b>2,292,300.00</b>	
<b>Forestry</b>			
5100	PROTECTION TO PERSONS AND PROPERTY	3,500.00	45.45%
9200	CONTINGENT APPROPRIATIONS	4,200.00	54.55%
<b>Total Forestry Fund</b>		<b>7,700.00</b>	
<b>Occupational Tax Fund</b>			
5000	GENERAL GOVERNMENT	100,550.00	4.59%
9100	GENERAL SERVICES	4,075.00	.19%
9200	CONTINGENT APPROPRIATIONS	50,000.00	2.28%
9400	FRINGE BENEFITS	34,900.00	1.59%
9500	DIST. TO OTHER GOV. AGENCIES	2,000,000.00	91.34%
<b>Total Occup. Tax Fund</b>		<b>2,189,525.00</b>	

# Budget of WHITLEY COUNTY FISCAL COURT

## Summary Analysis Of Appropriations

Fiscal Year 2014-2015

Category	Purpose	Budget Appropriation	%Fund Budget
<b>Tourist Tax Fund</b>			
5400	RECREATION AND CULTURE	60,150.00	96.01%
9200	CONTINGENT APPROPRIATIONS	2,500.00	3.99%
<b>Total Tourist Tax Fund</b>		<b>62,650.00</b>	
<b>911 Fund</b>			
5100	PROTECTION TO PERSONS AND PROPERTY	516,600.00	75.43%
9100	GENERAL SERVICES	2,700.00	.39%
9200	CONTINGENT APPROPRIATIONS	17,275.00	2.52%
9400	FRINGE BENEFITS	148,275.00	21.65%
<b>Total 911 Fund Fund</b>		<b>684,850.00</b>	
<b>TOTAL BUDGETED APPROPRIATIONS</b>			
	Total General Fund	3,111,875.00	20.22%
	Total Road Fund	2,552,269.00	16.59%
	Total Jail Fund	2,885,998.00	18.75%
	Total L.G.E.A. Fund	593,000.00	3.85%
	Total Fed. Grants Fund	1,008,000.00	6.55%
	Total Ambulance Fund	2,292,300.00	14.90%
	Total Forestry Fund	7,700.00	0.05%
	Total Occup. Tax Fund	2,189,525.00	14.23%
	Total Tourist Tax Fund	62,650.00	0.41%
	Total 911 Fund Fund	684,850.00	4.45%
	<b>Grand Total All Funds</b>	<b>15,388,167.00</b>	<b>100.0%</b>

# WHITLEY COUNTY FISCAL COURT

## *Estimated Receipts*

*Fiscal Year 2014-2015*

Source	Code	General	Road	Jail	L.G.E.A.	Fed. Grants	Ambulance	Forestry	Occup. Tax	Tourist Tax	911 Fund	Total
REAL ESTATE, SHERIFF	4101	725,000.00										725,000.00
TANGIBLE PERSONAL PROP.-SHERIFF	4102	175,000.00										175,000.00
MOTOR VEHICLE-COUNTY CLERK	4103	170,000.00										170,000.00
DELIQUENT TAX-COUNTY CLERK	4104	59,000.00										59,000.00
UNMINED MINERALS-SHERIFF	4107	12,300.00										12,300.00
TIMBERLAND TAX	4119							3,600.00				3,600.00
OTHER AD VALOREM	4120	25,400.00										25,400.00
BANK FRANCHISE DEPOSIT TAX	4130	90,640.00										90,640.00
OCCUPATIONAL LICENSE FEE / TAX	4134								4,260,000.00			4,260,000.00
DEED TRANSFER	4135	44,000.00										44,000.00
TRANSIENT ROOM TAX	4138									60,000.00		60,000.00
911 FEES	4140										230,000.00	230,000.00
T V A	4203	19,500.00										19,500.00
NATIONAL FOREST	4205		102,000.00									102,000.00
IN LIEU PAYMENT	4210	35,000.00										35,000.00
EXCESS FEES - CLERK	4302	1,933.00										1,933.00
EXCESS FEES - SHERIFF	4304											
CABLE VISION FRANCHISE FEE	4417	16,000.00										16,000.00
WASTE HAUL PERMITS	4419	200.00										200.00
OMITTED PROPERTY TAX	4501	15,700.00										15,700.00
FEDERAL GRANT	4504	5,000.00				1,008,000.00						1,013,000.00
LGEDF GRANT FUNDS	4508				417,000.00							417,000.00
STATE GRANT	4510	12,600.00	240,100.00				10,000.00				105,000.00	367,700.00
3% EMERGENCY MONEY - CO. ROAD AID	4513		52,732.00									52,732.00
TRUCK LICENSE DISTRIBUTION	4516		204,285.00									204,285.00
DRIVERS LICENSE REFUND	4517		3,400.00									3,400.00
COUNTY ROAD AID	4518		1,757,752.00									1,757,752.00
ELECTION REFUND	4520	28,800.00										28,800.00
APPEALS BOARD	4521	1,000.00										1,000.00
LEGAL PROCESS TAX	4522	300.00										300.00
STRIPMINE RECEIPTS	4526		14,000.00									14,000.00
LGEA COAL PRODUCTION	4527				365,000.00							365,000.00
LGEA - COAL IMPACT	4528				12,000.00							12,000.00
LGEA - MINERAL TAX	4529				150,000.00							150,000.00
AOC SPACE RENTAL	4532	248,100.00										248,100.00
JAIL OPERATION PAY (ALLOTMENT)	4533			89,000.00								89,000.00
JAIL MEDICAL PAYMENTS	4534			70,000.00								70,000.00
COURT COSTS JAIL OPERATION	4535			9,700.00								9,700.00
INTERCOUNTY JAIL CONTRACTS	4536			1,000.00								1,000.00
D.U.I. FEES FROM STATE	4538			6,000.00								6,000.00

# WHITLEY COUNTY FISCAL COURT

## *Estimated Receipts*

*Fiscal Year 2014-2015*

Source	Code	General	Road	Jail	L.G.E.A.	Fed. Grants	Ambulance	Forestry	Occup. Tax	Tourist Tax	911 Fund	Total
FEDERAL DES/EMA REIMBURSEMENT	4542	21,715.00										21,715.00
COMMUNITY SERVICE HOUSING	4555			51,000.00								51,000.00
CLASS D FELONS	4557		1,045,000.00									1,045,000.00
INTER-LOCAL AGREEMENTS	4558	12,000.00										12,000.00
COURT FACILITY FEE	4561	25.00										25.00
WIRELESS TELEPHONE 911 SURCHARGE	4562										165,000.00	165,000.00
COURT COST SUPPLEMENT	4567			15,000.00								15,000.00
JAIL CANTEEN - MEDICAL PAYMENTS	4568			50,000.00								50,000.00
CORRECTIONS ASSISTANCE - HB463	4569			54,000.00								54,000.00
AMBULANCE SERVICE	4608						1,975,000.00					1,975,000.00
INCARCERATION FEES - CIRCUIT COURT	4624			100.00								100.00
JAIL BOND ACCEPTANCE FEE	4633			8,000.00								8,000.00
PRISONER REIMBURSEMENT - BOOK IN FEE	4634			146,500.00								146,500.00
VENDING COMMISSION	4701	425.00										425.00
TELEPHONE COMMISSION	4702			23,500.00								23,500.00
RENTAL AND LEASE RECEIPTS	4711	360.00										360.00
REIMBURSEMENT	4727	1,000.00	1,000.00	1,000.00			1,000.00	50.00	50.00			4,100.00
MISCELLANEOUS REVENUE	4731	1,000.00	1,000.00	1,000.00			1,000.00				1,000.00	5,000.00
COBRA INSURANCE REIMBURSEMENT	4733	3,500.00										3,500.00
OFF TRACK BETTING COMMISSIONS	4770	2,000.00										2,000.00
OTHER-MEDICAL COST RECOVERED	4799	100.00		18,000.00								18,100.00
INTEREST EARNED	4806	2,500.00	1,000.00	500.00	1,000.00		300.00	50.00	2,500.00	50.00	250.00	8,150.00
<b>TOTAL ESTIMATED REVENUES</b>		<b>1,730,098.00</b>	<b>2,377,269.00</b>	<b>1,589,300.00</b>	<b>945,000.00</b>	<b>1,008,000.00</b>	<b>1,987,300.00</b>	<b>3,700.00</b>	<b>4,262,550.00</b>	<b>60,050.00</b>	<b>501,250.00</b>	<b>14,464,517.00</b>
SURPLUS, PRIOR YEAR	4901	375,000.00	175,000.00	65,000.00	20,000.00	50.00	80,000.00	4,000.00	95,000.00	2,600.00	7,000.00	823,650.00
PRIOR YEAR ADJUSTMENT	4903											
TRANSFERS OUT	4909	(1,761,298.00)	(400,000.00)	(100,000.00)	(372,000.00)	(50.00)	(100,000.00)		(2,168,025.00)			(4,901,373.00)
TRANSFERS IN	4910	2,768,075.00	400,000.00	1,331,698.00			225,000.00				176,600.00	4,901,373.00
GOVERNMENTAL LEASING RECEIPTS	4912						100,000.00					100,000.00
<b>TOTAL AVAILABLE RECEIPTS</b>		<b>1,381,777.00</b>	<b>175,000.00</b>	<b>1,296,698.00</b>	<b>(352,000.00)</b>		<b>305,000.00</b>	<b>4,000.00</b>	<b>(2,073,025.00)</b>	<b>2,600.00</b>	<b>183,600.00</b>	<b>923,650.00</b>
<b>GRANDTOTAL</b>		<b>3,111,875.00</b>	<b>2,552,269.00</b>	<b>2,885,998.00</b>	<b>593,000.00</b>	<b>1,008,000.00</b>	<b>2,292,300.00</b>	<b>7,700.00</b>	<b>2,189,525.00</b>	<b>62,650.00</b>	<b>684,850.00</b>	<b>15,388,167.00</b>

# WHITLEY COUNTY FISCAL COURT

## Budget Appropriations

Fiscal Year 2014-2015

All Funds

Account Code	Description	Appropriation Amount
<b>General Fund</b>		
01-5001-101-	COUNTY JUDGE EXECUTIVE	93,864.00
01-5001-104-	FINANCE OFFICER	39,900.00
01-5001-106-	COUNTY JUDGE EX., STAFF	59,900.00
01-5001-107-	DIRECTOR, CO PROJECTS	41,000.00
01-5001-445-	OFFICE SUPPLIES	40,000.00
01-5001-455-	PETROLEUM PRODUCTS	5,800.00
01-5001-576-	MILEAGE REIMBURSEMENT	2,200.00
01-5001-725-	OFFICE EQUIPMENT	750.00
01-5005-101-	COUNTY ATTORNEY, SALARY	24,960.00
01-5005-165-	COUNTY ATTORNEY, SECRETARY	49,300.00
01-5005-446-	COUNTY ATTORNEY EXPENSE	550.00
01-5010-307-	COUNTY COURT CLERK, AUDIT SERVICE	11,600.00
01-5010-368-	COUNTY COURT CLERK, TAX BILL PREPRATION	14,800.00
01-5010-445-	COUNTY COURT CLERK, SUPPLIES	5,500.00
01-5010-563-	COUNTY COURT CLERK, POSTAGE	6,200.00
01-5010-565-	COUNTY COURT CLERK, PRT. DELINQUENT TAX	18,000.00
01-5010-566-	COUNTY COURT CLERK, REIMBURSEMENT	100.00
01-5015-301-	SHERIFF, ACCOUNTING SERVICES\SETTLEMENT	4,000.00
01-5015-307-	SHERIFF, AUDIT SERVICES	36,700.00
01-5015-318-	SHERIFF, MAINTENANCE SUPPORT	2,300.00
01-5015-445-	SHERIFF, COPIER LEASE	4,500.00
01-5015-531-	SHERIFF, BOND PREMIUM	1,500.00
01-5015-563-	SHERIFF, POSTAL CHARGES	1,500.00
01-5015-566-	SHERIFF, REIMBURSEMENT	495,820.00
01-5015-592-	SHERIFF, VEHICLE REPAIR	100.00
01-5015-902-	FORMER SHERIFF TAX ACCTS	100.00
01-5020-101-	CORONER, SALARY	18,000.00
01-5020-445-	CORONER, SUPPLIES	10,000.00
01-5025-101-	MAGISTRATES, SALARY	38,400.00
01-5025-167-	FISCAL COURT CLERK	300.00
01-5025-210-	COMMITTEE EXPENSE ALLOWANCE	14,400.00
01-5025-332-	FISCAL COURT, LEGAL FEES	1,000.00
01-5025-364-	RENT	7,800.00
01-5025-382-	DRUG TESTING	2,000.00
01-5025-507-	ECONOMIC DEVELOPMENT	13,000.00
01-5025-537-	JUDGEMENTS	1,000.00
01-5025-548-	EMPLOYEE RECOGNITION	1,200.00
01-5025-592-	MAINTENANCE REPAIR/VEHICLES	8,100.00
01-5030-367-	PVA, STATUTORY CONTRIBUTION	50,400.00
01-5035-191-	BOARD OF ASSESSMENT	2,000.00
01-5040-102-	COUNTY TREASURER	53,000.00
01-5060-101-	CIRCUIT CLERK, LAW LIBRARY FEE	600.00

# WHITLEY COUNTY FISCAL COURT

## Budget Appropriations

Fiscal Year 2014-2015

All Funds

Account Code	Description	Appropriation Amount
01-5065-192-	ELECTION OFFICERS	38,000.00
01-5065-347-	POLLING PLACE	2,200.00
01-5065-565-	ELECTION EXPENSE	59,000.00
01-5080-185-	COURTHOUSE JANITORS	59,400.00
01-5080-406-	COURTHOUSE SUPPLIES	5,000.00
01-5080-573-	TELEPHONE	63,000.00
01-5080-578-	UTILITIES	44,000.00
01-5080-585-	COURTHOUSE MAINTENANCE	15,000.00
01-5081-185-	JUDICIAL CENTER - JANITORS	113,000.00
01-5081-411-	JUDICIAL CENTER - SUPPLIES	14,000.00
01-5081-455-	JUDICIAL CENTER - PETROLEUM PRODUCTS	2,500.00
01-5081-481-	JUDICIAL CENTER - STAFF UNIFORMS	1,000.00
01-5081-521-	JUDICIAL CENTER - INSURANCE	59,352.00
01-5081-573-	JUDICIAL CENTER - TELEPHONE	2,100.00
01-5081-578-	JUDICIAL CENTER - UTILITIES	63,400.00
01-5081-585-	JUDICIAL CENTER - MAINTENANCE	32,000.00
01-5081-723-	JUDICIAL CENTER - VEHILCE	10,000.00
	<b>5000 SubTotal</b>	<b>1,765,096.00</b>
01-5101-123-	LITTER ABATEMENT - PAYROLL	13,000.00
01-5102-314-	JUVENILE HOUSING-CONTRACTS	28,000.00
01-5121-566-	VOLUNTEER FIRE DEPARTMENTS	48,000.00
01-5135-107-	DEM DIRECTOR, SALARY	35,950.00
01-5135-420-	DEM SUPPLIES & SERVICES	2,100.00
01-5135-420-A	FED/EM PERFORMANCE GRANT	21,715.00
01-5135-455-	DEM - PETROLEUM PRODUCTS	6,900.00
01-5135-578-	DEM UTILITIES	3,600.00
01-5175-903-	PUBLIC ADVOCACY	4,500.00
	<b>5100 SubTotal</b>	<b>163,765.00</b>
01-5205-102-	DOG WARDEN	47,000.00
01-5205-446-	DOG WARDEN EQUIP. & SUPPLIES	4,000.00
01-5205-455-	DOG WARDEN - PETROLEUM PRODUCTS	8,000.00
01-5205-566-	ANIMAL SHELTER	30,000.00
01-5212-366-	SOLID WASTE GRANT	5,000.00
01-5212-366-A	DUMP CLEANUP - MATCH	16,000.00
01-5212-366-B	2014 RECYCLING GRANT	9,500.00
01-5212-366-C	WASTE TIRE GRANT	3,000.00
01-5212-366-D	2014 DUMP CLEANUP GRANT	68,050.00
01-5212-366-E	2014 LITTER ABATEMENT GRANT	37,600.00
01-5215-185-	SOLID WASTE COORDINATOR	5,575.00
01-5215-366-	SOLID WASTE EXPENSE	3,000.00
01-5215-398-	SOLID WASTE CONTACT SERVICES	38,500.00
	<b>5200 SubTotal</b>	<b>275,225.00</b>
01-5330-308-	AUTOPSIES	3,500.00
01-5330-344-	PAUPER BURIALS	1,500.00



# WHITLEY COUNTY FISCAL COURT

## Budget Appropriations

Fiscal Year 2014-2015

All Funds

Account Code	Description	Appropriation Amount	
		<b>5300 SubTotal</b>	<b>5,000.00</b>
01-7200-601-	PRINCIPAL ON BOND	135,000.00	
01-7200-605-	INTEREST ON BOND	5,400.00	
		<b>7200 SubTotal</b>	<b>140,400.00</b>
01-7700-602-	PRINCIPAL ON LEASE	32,700.00	
01-7700-606-	INTEREST ON LEASE	9,410.00	
		<b>7700 SubTotal</b>	<b>42,110.00</b>
01-9100-299-	COBRA PASS THRU	3,500.00	
01-9100-302-	GENERAL SERVICES, ADVERTISING	10,000.00	
01-9100-307-	AUDITING SERVICES	14,000.00	
01-9100-521-	INSURANCE	160,506.00	
01-9100-551-	MEMBERSHIPS	12,500.00	
01-9100-567-	BOND PERMIT REFUNDS	1,300.00	
01-9100-569-	REGISTRATIONS, CONFERENCES, TRAINING,ETC	10,000.00	
01-9100-599-	MISCELLANEOUS	1,000.00	
		<b>9100 SubTotal</b>	<b>212,806.00</b>
01-9200-999-	RESERVE FOR TRANSFER	83,623.00	
		<b>9200 SubTotal</b>	<b>83,623.00</b>
01-9400-201-	SOCIAL SECURITY	55,000.00	
01-9400-202-	RETIREMENT	129,000.00	
01-9400-203-	EMPLOYEE INSURANCE	154,000.00	
01-9400-208-	UNEMPLOYMENT INSURANCE	7,000.00	
01-9400-208-A	UNEMPLOYMENT INSURANCE - SHERIFF	10,000.00	
01-9400-208-B	UNEMPLOYMENT INSURANCE - CLERK	5,500.00	
01-9400-209-	WORKER'S COMPENSATION	16,325.00	
01-9400-209-A	WORKER'S COMPENSATION - SHERIFF	34,300.00	
01-9400-209-B	WORKER'S COMPENSATION - CLERK	1,725.00	
01-9400-212-	TRAINING BENEFITS	11,000.00	
		<b>9400 SubTotal</b>	<b>423,850.00</b>
		<b>Total General Fund</b>	<b>3,111,875.00</b>
<b>Road Fund</b>			
02-5025-576-	REIBURSEMENT FOR MILEAGE	6,000.00	
		<b>5000 SubTotal</b>	<b>6,000.00</b>
02-6103-102-	ROAD SUPERVISOR	54,000.00	
02-6105-143-	ROAD WORKERS	485,000.00	
02-6105-144-	INFRASTRUCTURE DIRECTOR	47,000.00	
02-6105-175-	ROAD MECHANIC	33,100.00	
02-6105-311-	CONTRACT WORK, ROADS	150,000.00	
02-6105-311-A	CONTRACT WORK, ROADS - RS AGREEMENTS	100.00	
02-6105-312-	CONTRACT WORK, BRIDGES	240,000.00	
02-6105-312-A	CONTRACT WORK, BRIDGE MATCH	60,000.00	

# WHITLEY COUNTY FISCAL COURT

## Budget Appropriations

Fiscal Year 2014-2015

All Funds

Account Code	Description	Appropriation Amount
02-6105-332-	LEGAL FEES	100.00
02-6105-364-	RENTALS	15,000.00
02-6105-382-	DRUG TESTING	1,700.00
02-6105-409-	STONE, GRAVEL AND HAUL	164,000.00
02-6105-429-	GAS AND OIL	133,000.00
02-6105-431-	GENERAL CONSTRUCTION MATERIALS	100,000.00
02-6105-431-A	CONCRETE	2,500.00
02-6105-446-	SUPPLIES	10,500.00
02-6105-447-	ROAD WORK / MATERIALS RS2	85,000.00
02-6105-457-	TILE AND PIPE	125,000.00
02-6105-469-	SIGNS	12,000.00
02-6105-479-	TIRES AND TUBES	25,000.00
02-6105-481-	UNIFORMS	15,000.00
02-6105-537-	JUDGEMENTS	1,000.00
02-6105-566-	REIMBURSEMENT	100.00
02-6105-569-	TRAINING / CONFERENCES	400.00
02-6105-573-	TELEPHONE	1,000.00
02-6105-576-	MILEAGE	3,100.00
02-6105-578-	UTILITIES	13,000.00
02-6105-588-	MAINTENANCE OF EQUIPMENT	105,000.00
02-6105-592-	MAINTENANCE VEHICLE REPAIR	1,000.00
02-6105-599-	MISCELLANEOUS	1,000.00
02-6105-723-	CAPITAL OUTLAY EQUIPMENT	100.00
02-6105-725-	OFFICE EQUIPMENT	1,000.00
02-6107-311-	3% EMERGENCY MONEY CONTRACT ROAD WORK	53,912.00
	<b>6100 SubTotal</b>	<b>1,938,612.00</b>
02-7700-602-	PRINCIPAL ON LEASE	23,926.00
02-7700-606-	INTEREST ON LEASE	1,826.00
	<b>7700 SubTotal</b>	<b>25,752.00</b>
02-9100-521-	INSURANCE	70,425.00
	<b>9100 SubTotal</b>	<b>70,425.00</b>
02-9200-999-	RESERVE FOR TRANSFER	101,770.00
	<b>9200 SubTotal</b>	<b>101,770.00</b>
02-9400-201-	SOCIAL SECURITY	47,400.00
02-9400-202-	RETIREMENT	109,500.00
02-9400-203-	EMPLOYEE INSURANCE	135,000.00
02-9400-208-	UNEMPLOYMENT INSURANCE	8,200.00
02-9400-209-	WORKERS COMPENSATION	75,610.00
	<b>9400 SubTotal</b>	<b>375,710.00</b>
02-9500-902-	SCHOOL BOARD PAYMENT	34,000.00
	<b>9500 SubTotal</b>	<b>34,000.00</b>
	<b>Total Road Fund</b>	<b>2,552,269.00</b>

# WHITLEY COUNTY FISCAL COURT

## Budget Appropriations

Fiscal Year 2014-2015

All Funds

Account Code	Description	Appropriation Amount
<b>Jail Fund</b>		
03-5101-101-	JAILER SALARY	93,864.00
03-5101-103-	DEPUTY -CHIEF	37,700.00
03-5101-123-	JAIL PERSONNEL	805,000.00
03-5101-314-	CONTRACTS WITH COUNTIES	150.00
03-5101-315-	REMOTE TRACKING SERVICE	13,200.00
03-5101-333-	MAINTENANCE AGREEMENTS	1,000.00
03-5101-334-	BUILDING REPAIRS	36,700.00
03-5101-336-	EQUIPMENT REPAIRS	12,200.00
03-5101-346-	PEST CONTROL	1,600.00
03-5101-364-	RENTAL	1,000.00
03-5101-382-	DRUG TESTING	4,250.00
03-5101-411-	CUSTODIAL SUPPLIES	26,600.00
03-5101-423-	FOOD PREPARATION & SERVING EQ.	3,200.00
03-5101-425-	FOOD	290,000.00
03-5101-437-	JAIL LINENS	2,500.00
03-5101-445-	OFFICE SUPPLIES	14,100.00
03-5101-453-	PRISONER HYGIENE	10,500.00
03-5101-455-	PETROLEUM PRODUCTS	33,000.00
03-5101-465-	PRISONER CLOTHING	1,800.00
03-5101-481-	STAFF UNIFORMS	3,600.00
03-5101-537-	JUDGEMENTS	1,000.00
03-5101-549-	MEDICAL SERVICES	275,000.00
03-5101-567-	REFUNDS	100.00
03-5101-573-	TELEPHONE	6,700.00
03-5101-576-	REIBURSEMENT FOR MILEAGE	1,000.00
03-5101-578-	UTILITIES	159,000.00
03-5101-592-	MAINTENANCE & REPAIR-VEHICLES	20,400.00
03-5101-599-	MISCELLANEOUS	100.00
03-5101-703-	COMMUNICATIONS EQUIPMENT	500.00
03-5101-741-	OTHER CAPITAL EQUIPMENT	500.00
	<b>5100 SubTotal</b>	<b>1,856,264.00</b>
03-7200-601-	PRINCIPAL ON BOND	220,000.00
03-7200-605-	INTEREST ON BOND	172,063.00
	<b>7200 SubTotal</b>	<b>392,063.00</b>
03-9100-521-	INSURANCE	97,350.00
03-9100-551-	DUES-MEMBERSHIPS	1,000.00
03-9100-569-	STAFF TRAINING	2,400.00
	<b>9100 SubTotal</b>	<b>100,750.00</b>
03-9200-999-	RESERVE FOR TRANSFER	22,921.00
	<b>9200 SubTotal</b>	<b>22,921.00</b>
03-9400-201-	SOCIAL SECURITY	72,000.00

# WHITLEY COUNTY FISCAL COURT

## Budget Appropriations

Fiscal Year 2014-2015

All Funds

Account Code	Description	Appropriation Amount
03-9400-202-	RETIREMENT	147,100.00
03-9400-203-	EMPLOYEE INSURANCE	227,300.00
03-9400-208-	UNEMPLOYMENT INSURANCE	22,000.00
03-9400-209-	WORKERS' COMPENSATION	41,600.00
03-9400-212-	TRAINING BENEFITS	4,000.00
	<b>9400 SubTotal</b>	<b>514,000.00</b>
	<b>Total Jail Fund</b>	<b>2,885,998.00</b>
<b>Local Government Economic Assistance Fund</b>		
04-5025-507-	CONTRIBUTIONS - SENIOR CITIZENS	5,000.00
04-5025-567-	REFUNDS	100.00
04-5025-741-	LGEDF GRANTS	417,000.00
	<b>5000 SubTotal</b>	<b>422,100.00</b>
04-5420-348-	PROGRAM SUPPORT - AIRPORT	60,000.00
	<b>5400 SubTotal</b>	<b>60,000.00</b>
04-6106-311-	LGEA CONTRACT RD WORK	108,500.00
04-6106-409-	LGEA ROAD GRAVEL & HAUL	200.00
04-6106-429-	LGEA GAS & OIL	200.00
04-6106-447-	LGEA ROAD MATERIALS	200.00
04-6106-457-	LGEA TILE & PIPE	200.00
04-6106-588-	LGEA MAINTENANCE OF EQUIPMENT	200.00
	<b>6100 SubTotal</b>	<b>109,500.00</b>
04-9200-999-	RESERVE FOR TRANSFERS	1,400.00
	<b>9200 SubTotal</b>	<b>1,400.00</b>
	<b>Total L.G.E.A. Fund</b>	<b>593,000.00</b>
<b>Federal Grants</b>		
07-8099-548-A	CONSTRUCTION - HBEER	925,000.00
07-8099-548-B	ADMINISTRATION - HBEER	75,000.00
07-8099-548-C	ADMINISTRATION - INDEP HOUSE	8,000.00
	<b>8000 SubTotal</b>	<b>1,008,000.00</b>
	<b>Total Fed. Grants Fund</b>	<b>1,008,000.00</b>
<b>Ambulance Fund</b>		
09-5140-106-	DEPARTMENT STAFF	23,000.00
09-5140-107-	DIRECTOR-AMBULANCE SERV.	40,900.00
09-5140-137-	MEDICAL PERSONNEL	850,000.00
09-5140-175-	MAINTENANCE PERSONNEL	10,800.00
09-5140-320-	BILLING SERVICES	175,500.00
09-5140-343-	DIRECTOR, MEDICAL SERVICES	8,900.00

# WHITLEY COUNTY FISCAL COURT

## Budget Appropriations

Fiscal Year 2014-2015

All Funds

Account Code	Description	Appropriation Amount
09-5140-364-	RENTAL	9,600.00
09-5140-382-	DRUG TESTING	2,500.00
09-5140-411-	CUSTODIAL SUPPLIES	3,000.00
09-5140-445-	OFFICE SUPPLIES	6,700.00
09-5140-455-	PETROLEUM PRODUCTS	121,000.00
09-5140-479-	TIRES AND TUBES	6,300.00
09-5140-481-	STAFF UNIFORMS	2,800.00
09-5140-537-	JUDGEMENTS	1,000.00
09-5140-543-	LICENSE	700.00
09-5140-550-	MEDICAL SUPPLIES	85,000.00
09-5140-563-	POSTAL CHARGES	50.00
09-5140-567-	REFUNDS	5,000.00
09-5140-569-	TRAINING & CONFERENCES	3,500.00
09-5140-573-	TELEPHONE	5,500.00
09-5140-576-	REIMBURSEMENT FOR MILEAGE	100.00
09-5140-578-	UTILITIES	17,500.00
09-5140-586-	MAINT. & REPAIR-BUILDING	6,000.00
09-5140-592-	MAINT. & REPAIR/VEHICLES	42,000.00
09-5140-595-	EDUCATION	4,000.00
09-5140-599-	MISCELLANEOUS	100.00
09-5140-703-	COMMUNICATION EQUIPMENT	100.00
09-5140-723-	VEHICLES	100,000.00
09-5140-725-	OFFICE EQUIPMENT	2,000.00
09-5140-741-	STATE GRANT - OTHER EQUIPMENT	10,000.00
	<b>5100 SubTotal</b>	<b>1,543,550.00</b>
09-7700-602-	PRINCIPAL ON LEASE	49,478.00
09-7700-606-	INTEREST ON LEASE	3,844.00
	<b>7700 SubTotal</b>	<b>53,322.00</b>
09-9100-521-	INSURANCE	89,300.00
	<b>9100 SubTotal</b>	<b>89,300.00</b>
09-9200-999-	RESERVE FOR TRANSFER	25,528.00
	<b>9200 SubTotal</b>	<b>25,528.00</b>
09-9400-201-	SOCIAL SECURITY	71,000.00
09-9400-202-	RETIREMENT	145,000.00
09-9400-203-	EMPLOYEE INSURANCE	177,600.00
09-9400-208-	UNEMPLOYMENT INSURANCE	22,000.00
09-9400-209-	WORKERS COMPENSATION	165,000.00
	<b>9400 SubTotal</b>	<b>580,600.00</b>
	<b>Total Ambulance Fund</b>	<b>2,292,300.00</b>
<b>Forestry</b>		
12-5150-902-	FIRE PROTECTION	3,500.00

# WHITLEY COUNTY FISCAL COURT

## Budget Appropriations

Fiscal Year 2014-2015

All Funds

Account Code	Description	Appropriation Amount
		<b>5100 SubTotal</b>
		<b>3,500.00</b>
12-9200-999-	RESERVE FOR TRANSFER	4,200.00
		<b>9200 SubTotal</b>
		<b>4,200.00</b>
		<b>Total Forestry Fund</b>
		<b>7,700.00</b>

### Occupational Tax Fund

23-5047-105-	TAX ADMIN. ASSISTANT	28,000.00
23-5047-142-	TAX ADMINISTRATOR	40,500.00
23-5047-301-	ESCROW AGENT	10,000.00
23-5047-382-	DRIG TESTING	100.00
23-5047-445-	OFFICE SUPPLIES	8,000.00
23-5047-539-	LEGAL FEES	100.00
23-5047-544-	RETURNED CHECK CHARGE	100.00
23-5047-563-	POSTAGE	5,500.00
23-5047-567-	REFUNDS	2,500.00
23-5047-569-	TRAINING	1,500.00
23-5047-573-	TELEPHONE	750.00
23-5047-576-	REIMBURSEMENT FOR MILEAGE	3,000.00
23-5047-725-	OFFICE EQUIPMENT	500.00
		<b>5000 SubTotal</b>
		<b>100,550.00</b>
23-9100-521-	INSURANCE	4,075.00
		<b>9100 SubTotal</b>
		<b>4,075.00</b>
23-9200-999-	RESERVE FOR TRANSFER	50,000.00
		<b>9200 SubTotal</b>
		<b>50,000.00</b>
23-9400-201-	SOCIAL SECURITY	5,500.00
23-9400-202-	RETIREMENT	12,600.00
23-9400-203-	EMPLOYEE INSURANCE	14,250.00
23-9400-208-	UNEMPLOYMENT INSURANCE	1,500.00
23-9400-209-	WORKMEN'S COMPENSATION	1,050.00
		<b>9400 SubTotal</b>
		<b>34,900.00</b>
23-9500-902-A	CITY OF CORBIN	1,340,000.00
23-9500-902-B	CITY OF WILLIAMSBURG	660,000.00
		<b>9500 SubTotal</b>
		<b>2,000,000.00</b>
		<b>Total Occup. Tax Fund</b>
		<b>2,189,525.00</b>

### Tourist Tax Fund

75-5405-348-	RECREATION SUPPORT - TOURISM BD	60,150.00
		<b>5400 SubTotal</b>
		<b>60,150.00</b>
75-9200-999-	RESERVE FOR TRANSFER	2,500.00
		<b>9200 SubTotal</b>
		<b>2,500.00</b>

# WHITLEY COUNTY FISCAL COURT

## Budget Appropriations

Fiscal Year 2014-2015

All Funds

Account Code	Description	Appropriation Amount
		<b>Total Tourist Tax Fund 62,650.00</b>
<b>911 Fund</b>		
87-5145-106-	WAGES	252,000.00
87-5145-107-	911 DIRECTOR/CHIEF OF POLICE	42,750.00
87-5145-364-	RENT	19,800.00
87-5145-382-	DRUG TESTING	1,500.00
87-5145-399-	MISC CONTRACT SERVICES	100.00
87-5145-411-	CUSTODIAL SUPPLIES	2,200.00
87-5145-445-	OFFICE SUPPLIES	4,000.00
87-5145-455-	PETROLEUM PRODUCTS	2,500.00
87-5145-481-	STAFF UNIFORMS	50.00
87-5145-537-	JUDGEMENTS	1,000.00
87-5145-569-	TRAINING & CONFERENCES	3,000.00
87-5145-573-	TELEPHONE	60,000.00
87-5145-576-	MILEAGE	500.00
87-5145-578-	UTILITIES	8,500.00
87-5145-585-	MAINTENANCE/REPAIR - EQUIPMENT	12,000.00
87-5145-592-	MAINTENANCE/REPAIR - VEHICLES	1,500.00
87-5145-599-	MISCELLANEOUS	100.00
87-5145-703-	COMMUNICATION EQUIPMENT	100.00
87-5146-446-	FUNCTION SPECIFIC CMRS EQUIP & SUPPLIES	105,000.00
		<b>5100 SubTotal 516,600.00</b>
87-9100-521-	INSURANCE	2,700.00
		<b>9100 SubTotal 2,700.00</b>
87-9200-999-	RESERVE FOR TRANSFER	17,275.00
		<b>9200 SubTotal 17,275.00</b>
87-9400-201-	SOCIAL SECURITY	22,600.00
87-9400-202-	RETIREMENT	52,100.00
87-9400-203-	EMPLOYEE INSURANCE	64,000.00
87-9400-208-	UNEMPLOYMENT	7,000.00
87-9400-209-	WORKERS' COMPENSATION	2,575.00
		<b>9400 SubTotal 148,275.00</b>
		<b>Total 911 Fund Fund 684,850.00</b>

**Budget Appropriations**

Fiscal Year 2014-2015

All Funds

Budget Document Page 10 of 10 Pages

Submitted

Date 5-22-14

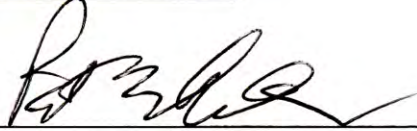
(Signed)   
County Judge/executive

Approved as to Form and Classification

Date June 2, 2014

(Signed)   
State Local Finance Officer

I certify that this budget, incorporating the changes if any, as required by the state local finance officer, has been duly adopted by the WHITLEY COUNTY FISCAL COURT on the 17<sup>th</sup> day of June, 2014

(Signed)   
County Judge/executive

Attest:   
Fiscal Court Clerk





WHITLEY COUNTY, KENTUCKY FISCAL YEAR ENDING JUNE 30, 2015

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 Whitley County in accordance with state law hereby orders recurring expenses for payroll and utilities be paid when due.

The Fiscal Court of Whitley County further orders upon the written consent of the State Local Finance Officer the following expenses be paid when due:

ACCOUNT CODE	DESCRIPTION
01-5015-566	Sheriff Reimbursement
01-5020-445	Coroner Reimbursements
01-5080-573	Telephone
01-5080-578	Utilities
01-5081-573	Telephone
01-5081-578	Utilities
01-5135-573	Telephone
01-5135-578	Utilities
01-7700-602	Principal on Lease
01-7700-606	Interest on Lease
01-9100-299	Cobra Insurance Pass Thru
01-9400-201	Employers Share of Social Security
01-9400-202	Employers Share of Retirement
01-9400-203	Employee Health Insurance
02-6105-573	Telephone
02-6105-578	Utilities
02-7700-602	Principal on Lease
02-7700-606	Interest on Lease
02-9400-201	Employers Share of Social Security
02-9400-202	Employers Share of Retirement
02-9400-203	Employee Health Insurance
03-5101-425	Food Services Contract
03-5101-573	Telephone
03-5101-578	Utilities
03-7200-601	Principal on Bonds
03-7200-605	Interest on Bonds
03-9400-201	Employers Share of Social Security
03-9400-202	Employers Share of Retirement
03-9400-203	Employee Health Insurance

04-5025-741	Grant	EGDEF Grants
04-5420-348		Program Support – Airport Disbursement
07-8099-548-A	Grant	Federal Grant – Construction - HBEER
07-8099-548-B	Grant	Federal Grant – Administration - HBEER
07-8099-548-C	Grant	Federal Grant – Administration CDBG Ind. House
09-5140-573		Telephone
09-5170-578		Utilities
09-9400-201		Employers Share of Social Security
09-9400-202		Employers Share of Retirement
09-9400-203		Employee Health Insurance
23-5047-301		Escrow Agent Service Agreement
23-5047-573		Telephone
23-9400-201		Employers Share of Social Security
23-9400-202		Employers Share of Retirement
23-9400-203		Employee Health Insurance
23-9500-902 A		Inter Local Agreements
23-9500-902 B		Inter Local Agreements
87-5145-573		Telephone
87-5145-578		Utilities
87-9400-201		Employers Share of Social Security
87-9400-202		Employers Share of Retirement
87-9400-203		Employee Health Insurance

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 Whitley County according to the provisions of KRS 68. 275 (3).

Motion made by Brown, Second by Wells

Vote All Voted Yea!

Signed Kary Schwartz Fiscal Court Clerk

Date \_\_\_\_\_


Approved Robert O. Brown State Local Finance Officer

Date June 2, 2014

**2013 Tax Rates  
For Taxing Districts  
Excluding Schools**

**The values presented below are in Cents per \$100.00 of valuation.**

	County	Library	Soil Conservation	Extension Service	Health Department
Real Estate Tax Rate Tax year 2013	7.8	5.2	1.4	5.3	4.0
Personal Property Tax Rate Tax Year 2013	9.7	5.2	N/A	13.82	4.0
Motor Vehicle Tax Rate Tax Year 2013	10.7	2.0	N/A	1.39	4.0
Watercraft Tax Rate Tax Year 2012	10.7	2.0	N/A	1.39	4.0
<b>Optional Tax Rates for Tangible Personal Property Tax Year 2013</b>					
Aircraft					
Documented Watercraft					
Inventory In-Transit					

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

  
\_\_\_\_\_  
County Court Clerk

Recorded in Fiscal Book 48 Page 488.

**Budget of WHITLEY County**  
Fiscal Year Ending June 30, 2015

Thru March 31, 2014

**LIABILITIES**

Whitley County

<i>Issue Identifier</i>	01	02	03	04	05	
	2009 Judicial Center	2010 Land Purchase	2012 Dump Truck	2012 AMB #1	2012 AMB #2	
1. Budget Account Code		01-7700-602	02-7700-602	09-7700-602	09-7700-602	
2. Description of Issue	Judicial Cnt	Land Purchase	Dump Truck	Ambulance	Ambulance	
3. Term (# of Years)	10.9	10	5	3	5	
4. Current Interest Rate %	4	4	2.83	2.3	2.3	
5. Issue Date	9/1/2009	10/1/2010	8/10/2096	10/26/2012	10/26/2012	
6. Total Principal Amount	\$17,105,000	\$327,000	\$119,825	\$34,316	\$90,000	
7. Total Interest Amount	\$475,859	\$79,753	\$8,889	\$1,600	\$6,799	
8. Total Issue	\$17,580,859	\$406,753	\$128,714	\$35,916	\$96,799	
9. Principal Balance Remaining	\$14,235,000	\$228,900	\$81,558	\$19,401	\$67,156	
10. Interest Balance Remaining	\$4,507,405	\$39,528	\$3,981	\$478	\$3,574	
11. Less Reserve Earnings			\$0	\$0	\$0	
12. Net Outstanding	\$18,742,405	\$268,428	\$85,539	\$19,879	\$70,730	
13. Next Payment Due Date	9/1/2014	7/20/2014	6/20/2014	6/20/2014	6/20/2014	
14. Final Payment Due Date	7/20/2020	10/1/2020	7/20/2017	11/20/2015	11/20/2017	
15. Total Due This Budget	PD By State	\$42,110	\$25,751	\$11,932	\$19,389	\$73,431
<i>Issue Identifier</i>	06	07	08	09	10	
	2013 GEN Oblig Bonds Det. Center	2013 GEN Oblig Bonds Post Office				
1. Budget Account Code	03-7200-601	01-7700-602				
2. Description of Issue	Det. Center	Court Project				
3. Term (# of Years)	18	3				
4. Current Interest Rate %	2.8787	2.8787				
5. Issue Date	4/1/2013	4/1/2013				
6. Total Principal Amount	\$6,760,000	\$400,000				
7. Total Interest Amount	\$1,997,695	\$17,100				
8. Total Issue	\$8,757,695	\$417,100				
9. Principal Balance Remaining	\$6,760,000	\$400,000				
10. Interest Balance Remaining	\$1,887,719	\$12,591				
11. Less Reserve Earnings	\$0	\$0				
12. Net Outstanding	\$8,647,719	\$412,591				
13. Next Payment Due Date	6/1/2014	6/1/2014				
14. Final Payment Due Date	6/1/1931	6/1/2016				
15. Total Due This Budget	\$392,063	\$140,400				\$532,463

This budget section is to be utilized for reporting all current long term debt to include but not limited to public corporation bonds, general obligation bonds, Governmental Leasing Act Issues, & Bond Anticipation notes.

\$605,893