



WHITLEY COUNTY

FISCAL COURT

2007-2008

ANNUAL BUDGET

ORDINANCE 2007-05

Budget of WHITLEY COUNTY FISCAL COURT

Summary Analysis Of Appropriations

Fiscal Year 2007-2008

Category	Purpose	Budget Appropriation	%Fund Budget
General Fund			
5000	GENERAL GOVERNMENT	1,002,562.00	33.20%
6100	PROTECTION TO PERSONS AND PROPERTY	127,450.00	4.22%
5200	GENERAL HEALTH AND SANITATION	91,950.00	3.04%
5300	SOCIAL SERVICES	36,500.00	1.21%
5400	RECREATION AND CULTURE	40,000.00	1.32%
7700	LEASES	1,056,941.00	35.00%
9100	GENERAL SERVICES	154,600.00	5.12%
9200	CONTINGENT APPROPRIATIONS	282,820.00	9.37%
9400	FRINGE BENEFITS	226,900.00	7.51%
Total General Fund		3,019,723.00	

Road Fund			
5000	GENERAL GOVERNMENT	14,400.00	59%
6100	ROADS	1,714,425.00	69.97%
7700	LEASES	423,619.00	17.29%
9100	GENERAL SERVICES	46,000.00	1.88%
9200	CONTINGENT APPROPRIATIONS	39,050.00	1.59%
9400	FRINGE BENEFITS	179,700.00	7.33%
9500	DIST. TO OTHER GOV. AGENCIES	33,000.00	1.35%
Total Road Fund		2,450,194.00	

Jail Fund			
5100	PROTECTION TO PERSONS AND PROPERTY	1,387,948.00	54.25%
7200	DEBT SERVICE	488,190.00	19.08%
7500	BORROWED MONEY	241,366.00	9.43%
9100	GENERAL SERVICES	74,750.00	2.92%
9200	CONTINGENT APPROPRIATIONS	83,135.00	3.25%
9400	FRINGE BENEFITS	283,000.00	11.06%
Total Jail Fund		2,558,389.00	

Budget of WHITLEY COUNTY FISCAL COURT

Summary Analysis Of Appropriations

Fiscal Year 2007-2008

Category	Purpose	Budget Appropriation	%Fund Budget
Local Government Economic Assistance Fund			
5000	GENERAL GOVERNMENT	279,034.00	40.75%
5200	GENERAL HEALTH AND SANITATION	60,000.00	8.76%
6100	ROADS	289,600.00	42.29%
9200	CONTINGENT APPROPRIATIONS	56,118.00	8.20%
Total L.G.E.A. Fund		684,752.00	

Federal Grants

5200	GENERAL HEALTH AND SANITATION	0.00	.00%
9200	CONTINGENT APPROPRIATIONS	100.00	100.00%
Total Fed. Grants Fund		100.00	

Ambulance Fund

5100	PROTECTION TO PERSONS AND PROPERTY	811,984.00	68.70%
9100	GENERAL SERVICES	32,000.00	2.71%
9200	CONTINGENT APPROPRIATIONS	78,500.00	6.64%
9400	FRINGE BENEFITS	259,500.00	21.95%
Total Ambulance Fund		1,181,984.00	

Forestry

5000	GENERAL GOVERNMENT	100.00	1.23%
5100	PROTECTION TO PERSONS AND PROPERTY	4,000.00	49.29%
9200	CONTINGENT APPROPRIATIONS	4,015.00	49.48%
Total Forestry Fund		8,115.00	

Occupational Tax Fund

5000	GENERAL GOVERNMENT	120,700.00	5.61%
9200	CONTINGENT APPROPRIATIONS	56,000.00	2.60%
9400	FRINGE BENEFITS	24,050.00	1.12%
9500	DIST. TO OTHER GOV. AGENCIES	1,950,000.00	90.67%
Total Occup. Tax Fund		2,150,750.00	

Budget of WHITLEY COUNTY FISCAL COURT

Summary Analysis Of Appropriations

Fiscal Year 2007-2008

Category	Purpose	Budget Appropriation	%Fund Budget
Tourist Tax Fund			
5400	RECREATION AND CULTURE	49,500.00	93.05%
9200	CONTINGENT APPROPRIATIONS	3,700.00	6.95%
Total Tourist Tax Fund		53,200.00	

911 Fund			
5100	PROTECTION TO PERSONS AND PROPERTY	401,200.00	71.43%
9200	CONTINGENT APPROPRIATIONS	63,700.00	11.34%
9400	FRINGE BENEFITS	96,800.00	17.23%
Total 911 Fund Fund		561,700.00	

TOTAL BUDGETED APPROPRIATIONS		
Total General Fund	3,019,723.00	23.84%
Total Road Fund	2,450,194.00	19.34%
Total Jail Fund	2,558,389.00	20.19%
Total L.G.E.A. Fund	684,752.00	5.40%
Total Fed. Grants Fund	100.00	0.00%
Total Ambulance Fund	1,181,984.00	9.33%
Total Forestry Fund	8,115.00	0.06%
Total Occup. Tax Fund	2,150,750.00	16.98%
Total Tourist Tax Fund	53,200.00	0.42%
Total 911 Fund Fund	561,700.00	4.43%
Grand Total All Funds	12,668,907.00	100.0%

WHITLEY COUNTY FISCAL COURT

Estimated Receipts

Fiscal Year 2007-2008

Source	Code	General	Road	Jail	L.G.E.A.	Fed Grants	Ambulance	Forestry	Occup Tax	Tourist Tax	911 Fund	Total
REAL ESTATE-SHERIFF	4101	645,000.00										645,000.00
TANGIBLE PERSONAL PROP-SHERIFF	4102	115,000.00										115,000.00
MOTOR VEHICLE-COUNTY CLERK	4103	130,295.00										130,295.00
DELINQUENT TAX-COUNTY CLERK	4104	41,685.00										41,685.00
TANGIBLE PERS. PROP-CLERK	4105	2,000.00										2,000.00
UNMANNED MINERALS-SHERIFF	4107	8,500.00										8,500.00
TIMBERLAND TAX	4119							4,000.00				4,000.00
OTHER AD VAL OREM	4120	30,000.00										30,000.00
ADVERTISING COST	4121	1,500.00										1,500.00
BANK FRANCHISE DEPOSIT TAX	4130	85,341.00										85,341.00
OCCUPATIONAL LICENSE FEE / TAX	4134								4,000,000.00			4,000,000.00
DEED TRANSFER	4135	36,765.00										36,765.00
TRANSIENT ROOM TAX	4138									48,000.00		48,000.00
911 FEES	4140										370,000.00	370,000.00
T.V.A.	4203	14,000.00										14,000.00
NATIONAL FOREST	4205											66,000.00
IN LIEU PAYMENT	4210	59,000.00										59,000.00
EXCESS FEES - CLERK	4302	122,636.00										122,636.00
EXCESS FEES - SHERIFF	4304	100.00										100.00
OTHER PERMIT	4411	100.00										100.00
CABLE VISION FRANCHISE FEE	4417	17,000.00										17,000.00
WASTE HAUL PERMITS	4419	100.00										100.00
OMITTED PROPERTY TAX	4501	6,800.00										6,800.00
FEDERAL GRANT	4504	50,000.00								100.00		50,100.00
STATE REIMBURSEMENT	4506		617,350.00									617,350.00
LGEOP GRANT FUNDS	4508					158,000.00						158,000.00
STATE GRANT	4510				243,034.00						10,700.00	253,734.00
3% EMERGENCY MONEY - CO ROAD AID	4513		100.00									100.00
ENERGY RECOVERY ROAD FUND	4515		1,000.00									1,000.00
TRUCK LICENSE DISTRIBUTION	4516		232,937.00									232,937.00
DRIVERS LICENSE REFUND	4517		3,300.00									3,300.00
COUNTY ROAD AID	4518		991,582.00									991,582.00
MUNICIPAL ROAD AID-UNINC	4519		117,825.00									117,825.00
ELECTION REFUND	4520	21,600.00										21,600.00
APPEALS BOARD	4521	1,000.00										1,000.00
LEGAL PROCESS TAX	4522	300.00										300.00
STRIPMINE RECEIPTS	4526		4,000.00									4,000.00
LGEA COAL PRODUCTION	4527										285,000.00	285,000.00

WHITLEY COUNTY FISCAL COURT

Estimated Receipts

Fiscal Year 2007-2008

Source	Code	General	Road	Jail	L.G.E.A.	Fed. Grants	Ambulance	Forestry	Occup Tax	Tourist Tax	911 Fund	Total
LGEA - MINERAL TAX	4529				315,000.00							315,000.00
AOC SPACE RENTAL	4532	118,200.00										118,200.00
JAIL OPERATION PAY (ALLOTMENT)	4533			113,000.00								113,000.00
JAIL MEDICAL PAYMENTS	4534			40,000.00								40,000.00
COURT COSTS JAIL OPERATION	4535			10,000.00								10,000.00
INTERCOUNTY JAIL CONTRACTS	4536			300,000.00								300,000.00
STATE PRISONERS	4537			50,000.00								50,000.00
D.U.I. FEES FROM STATE	4538			7,000.00								7,000.00
DES REIMBURSEMENT	4541	1,000.00										1,000.00
FEDERAL DESEREM REIMBURSEMENT	4542	10,000.00										10,000.00
CLASS D FELONS	4557			620,000.00								620,000.00
WIRELESS TELEPHONE 911 SURCHARGE	4562										100,000.00	100,000.00
COUNTY POLICE/SHERIFF SUPPLEMENT	4566	100.00										100.00
COURT COST SUPPLEMENT	4567			16,500.00								16,500.00
AMBULANCE SERVICE	4608						1,075,000.00					1,075,000.00
WORK RELEASE	4618			100.00								100.00
INCARCERATION FEES - CIRCUIT COURT	4624			1,500.00								1,500.00
JAIL BOND ACCEPTANCE FEE	4633			12,750.00								12,750.00
PRISONER REIMBURSEMENT - BOOK IN FEE	4634			49,000.00								49,000.00
VENDING COMMISSION	4701	1,000.00										1,000.00
TELEPHONE COMMISSION	4702			26,000.00								26,000.00
REIMBURSEMENT	4727	1,000.00		500.00								1,500.00
DONATIONS	4728	50.00	100.00									150.00
MISCELLANEOUS REVENUE	4731	3,000.00	1,000.00				3,000.00				100.00	7,000.00
COBRA INSURANCE REIMBURSEMENT	4733	90,500.00										90,500.00
OFF TRACK BETTING COMMISSIONS	4770	55,000.00										55,000.00
OTHER MEDICAL COST RECOVERED	4799					9,000.00						9,000.00
INTEREST EARNED	4806	22,000.00	15,000.00	4,500.00	500.00		7,600.00	115.00	15,000.00	200.00	1,500.00	66,515.00
TOTAL ESTIMATED REVENUES		1,571,575.00	2,050,194.00	1,260,350.00	1,001,534.00	100.00	1,098,300.00	4,115.00	4,075,000.00	48,200.00	471,700.00	11,519,065.00
SURPLUS, PRIOR YEAR	4901	300,000.00	400,000.00	10,000.00	175,000.00	158.00	85,684.00	4,000.00	80,000.00	5,000.00	90,000.00	1,149,842.00
TRANSFERS OUT	4909	(1,248,081.00)	(325,000.00)	(226,804.00)	(591,782.00)	(158.00)			(1,944,250.00)			(4,338,055.00)
TRANSFERS IN	4910	2,396,212.00	325,000.00	1,514,943.00	100,000.00							4,336,055.00
TOTAL AVAILABLE RECEIPTS		1,448,151.00	400,000.00	1,298,039.00	(315,782.00)		85,684.00	4,000.00	(1,864,250.00)	5,000.00	90,000.00	1,149,842.00

WHITLEY COUNTY FISCAL COURT

Estimated Receipts

Fiscal Year 2007-2008

Source	Code	General	Road	Jail	L.G.E.A.	Fed Grants	Ambulance	Forestry	Occup Tax	Tourist Tax	911 Fund	Total
GRANDTOTAL		3,018,723.00	2,450,194.00	2,558,399.00	684,752.00	100.00	1,191,994.00	8,115.00	2,150,750.00	53,200.00	561,700.00	12,668,907.00

WHITLEY COUNTY FISCAL COURT

Budget Appropriations

Fiscal Year 2007-2008

All Funds

Account Code	Description	Appropriation Amount
General Fund		
01-5001-101-	COUNTY JUDGE EXECUTIVE	73,658.00
01-5001-104-	FINANCE OFFICER	28,000.00
01-5001-106-	COUNTY JUDGE EX., STAFF	64,760.00
01-5001-445-	OFFICE SUPPLIES	18,000.00
01-5001-725-	OFFICE EQUIPMENT	2,500.00
	5001 SubTotal	186,918.00
01-5005-101-	COUNTY ATTORNEY, SALARY	16,800.00
01-5005-165-	COUNTY ATTORNEY, SECRETARY	37,200.00
01-5005-446-	COUNTY ATTORNEY EXPENSE	1,000.00
	5005 SubTotal	55,000.00
01-5010-307-	COUNTY COURT CLERK, AUDIT SERVICE	5,000.00
01-5010-368-	COUNTY COURT CLERK, TAX BILL PREPRATION	4,500.00
01-5010-445-	COUNTY COURT CLERK, SUPPLIES	7,000.00
	5010 SubTotal	16,500.00
01-5015-103-	SHERIFF, DEPUTIES	7,200.00
01-5015-301-	SHERIFF, ACCOUNTING SERVICES\SETTLEMENT	2,000.00
01-5015-307-	SHERIFF, AUDIT SERVICES	10,000.00
01-5015-445-	SHERIFF, COPIER LEASE	4,000.00
01-5015-531-	SHERIFF, BOND PREMIUM	1,300.00
01-5015-563-	SHERIFF, POSTAL CHARGES	10,500.00
01-5015-565-	SHERIFF, PRINTING DELIQUENT TAXES	1,000.00
01-5015-566-	SHERIFF, REIMBURSEMENT	219,000.00
	5015 SubTotal	255,000.00
01-5020-101-	CORONER, SALARY	15,000.00
01-5020-445-	CORONER, SUPPLIES	10,000.00
	5020 SubTotal	25,000.00
01-5025-101-	MAGISTRATES, SALARY	38,400.00
01-5025-167-	FISCAL COURT CLERK	300.00
01-5025-332-	FISCAL COURT, LEGAL FEES	1,000.00
01-5025-537-	JUDGEMENTS	1,000.00
	5025 SubTotal	40,700.00
01-5030-367-	PVA, STATUTORY CONTRIBUTION	49,644.00
	5030 SubTotal	49,644.00
01-5035-191-	BOARD OF ASSESSMENT	2,000.00
	5035 SubTotal	2,000.00
01-5040-102-	COUNTY TREASURER	38,400.00
01-5040-302-	COUNTY TREASURER, ADVERTISING	1,000.00
	5040 SubTotal	39,400.00
01-5060-101-	CIRCUIT CLERK, LAW LIBRARY FEE	600.00
	5060 SubTotal	600.00

WHITLEY COUNTY FISCAL COURT

Budget Appropriations

Fiscal Year 2007-2008

All Funds

Account Code	Description	Appropriation Amount
01-5065-192-	ELECTION OFFICERS	55,500.00
01-5065-347-	POLLING PLACE	1,500.00
01-5065-565-	ELECTION EXPENSE	100,000.00
	5065 SubTotal	157,000.00
01-5080-185-	COURTHOUSE JANITORS	37,800.00
01-5080-406-	COURTHOUSE SUPPLIES	10,000.00
01-5080-573-	TELEPHONE	30,000.00
01-5080-578-	UTILITIES	36,000.00
01-5080-585-	COURTHOUSE MAINTENANCE	60,000.00
01-5080-741-	JUDICIAL CENTER (AOC)	1,000.00
	5080 SubTotal	174,800.00
01-5102-314-	JUVENILE HOUSING-CONTRACTS	70,000.00
	5102 SubTotal	70,000.00
01-5105-435-	COUNTY POLICE/SHERIFF SUPPLEMENT	100.00
	5105 SubTotal	100.00
01-5121-566-	VOLUNTEER FIRE DEPARTMENTS	20,000.00
	5121 SubTotal	20,000.00
01-5135-107-	DEM DIRECTOR, SALARY	25,100.00
01-5135-420-	DEM SUPPLIES & SERVICES	7,500.00
01-5135-573-	DEM. TELEPHONE	250.00
	5135 SubTotal	32,850.00
01-5175-903-	PUBLIC ADVOCACY	4,500.00
	5175 SubTotal	4,500.00
01-5205-102-	DOG WARDEN	25,000.00
01-5205-446-	DOG WARDEN EQUIP. & SUPPLIES	10,000.00
01-5205-566-	ANIMAL SHELTER	2,500.00
	5205 SubTotal	37,500.00
01-5212-366-	SOLID WASTE GRANT	50,000.00
	5212 SubTotal	50,000.00
01-5215-185-	SOLID WASTE COORDINATOR	3,950.00
01-5215-366-	SOLID WASTE EXPENSE	500.00
	5215 SubTotal	4,450.00
01-5305-566-	SENIOR CITIZENS	22,500.00
	5305 SubTotal	22,500.00
01-5330-308-	AUTOPSIES	10,000.00
01-5330-344-	PAUPER BURIALS	4,000.00
	5330 SubTotal	14,000.00
01-5410-541-	WHITLEY COUNTY LIBRARY	30,000.00
	5410 SubTotal	30,000.00
01-5435-519-	HISTORICAL SOCIETY	10,000.00
	5435 SubTotal	10,000.00

WHITLEY COUNTY FISCAL COURT

Budget Appropriations

Fiscal Year 2007-2008

All Funds

Account Code	Description	Appropriation Amount
01-7700-602-	PRINCIPAL ON LEASE	996,550.00
01-7700-606-	INTEREST ON LEASE	60,391.00
	7700 SubTotal	1,056,941.00
01-9100-299-	COBRA PASS THRU	12,000.00
01-9100-302-	GENERAL SERVICES, ADVERTISING	3,000.00
01-9100-307-	AUDITING SERVICES	25,000.00
01-9100-503-	BANK CHARGES	50.00
01-9100-521-	INSURANCE	84,000.00
01-9100-551-	MEMBERSHIPS	2,500.00
01-9100-567-	BOND PERMIT REFUNDS	23,050.00
01-9100-569-	REGISTRATIONS, CONFERENCES, TRAINING,ETC	4,000.00
01-9100-599-	MISCELLANEOUS	1,000.00
	9100 SubTotal	154,600.00
01-9200-999-	RESERVE FOR TRANSFER	282,820.00
	9200 SubTotal	282,820.00
01-9400-201-	SOCIAL SECURITY	31,200.00
01-9400-202-	RETIREMENT	65,900.00
01-9400-203-	EMPLOYEE INSURANCE	59,000.00
01-9400-208-	UNEMPLOYMENT INSURANCE	5,200.00
01-9400-208-A	UNEMPLOYMENT INSURANCE - SHERIFF	8,700.00
01-9400-208-B	UNEMPLOYMENT INSURANCE - CLERK	6,400.00
01-9400-209-	WORKER'S COMPENSATION	9,000.00
01-9400-209-A	WORKER'S COMPENSATION - SHERIFF	36,000.00
01-9400-209-B	WORKER'S COMPENSATION - CLERK	2,000.00
01-9400-212-	TRAINING BENEFITS	3,500.00
	9400 SubTotal	226,900.00
	Total General Fund	3,019,723.00
Road Fund		
02-5025-210-	MAGISTRATE EXPENSE ALLOWANCE	14,400.00
	5025 SubTotal	14,400.00
02-6103-102-	ROAD SUPERVISOR	35,400.00
	6103 SubTotal	35,400.00
02-6105-143-	ROAD WORKERS	308,000.00
02-6105-311-	CONTRACTED WORK, ROADS	235,000.00
02-6105-311-A	CONTRACT WORK ROADS - RIVA RIDGE	36,581.00
02-6105-311-B	CONTRACT WORK ROADS - 07 MOA	500,000.00
02-6105-311-D	CONTRACT WORK ROADS - UNICORPORATED	81,244.00
02-6105-312-	CONTRACTED WORK, BRIDGES	117,250.00
02-6105-409-	STONE, GRAVEL AND HAUL	85,000.00
02-6105-429-	GAS AND OIL	70,000.00
02-6105-431-	GENERAL CONSTRUCTION MATERIALS	20,000.00

WHITLEY COUNTY FISCAL COURT

Budget Appropriations

Fiscal Year 2007-2008

All Funds

Account Code	Description	Appropriation Amount
02-6105-457-	TILE AND PIPE	25,000.00
02-6105-469-	SIGNS	7,500.00
02-6105-479-	TIRES AND TUBES	18,000.00
02-6105-481-	UNIFORMS	9,500.00
02-6105-537-	JUDGEMENTS	1,000.00
02-6105-566-	REIMBURSEMENT	900.00
02-6105-569-	TRAINING	1,800.00
02-6105-573-	TELEPHONE	150.00
02-6105-578-	UTILITIES	11,000.00
02-6105-588-	MAINTENANCE OF EQUIPMENT	50,000.00
02-6105-599-	MISCELLANEOUS	1,000.00
02-6105-723-	CAPITAL OUTLAY EQUIPMENT	100,000.00
	6105 SubTotal	1,678,925.00
02-6107-311-	3% EMERGENCY MONEY CONTRACT ROAD WORK	100.00
	6107 SubTotal	100.00
02-7700-602-	PRINCIPAL ON LEASE	409,250.00
02-7700-606-	INTEREST ON LEASE	14,369.00
	7700 SubTotal	423,619.00
02-9100-521-	INSURANCE	46,000.00
	9100 SubTotal	46,000.00
02-9200-999-	RESERVE FOR TRANSFER	39,050.00
	9200 SubTotal	39,050.00
02-9400-201-	SOCIAL SECURITY	27,400.00
02-9400-202-	RETIREMENT	57,900.00
02-9400-203-	EMPLOYEE INSURANCE	46,000.00
02-9400-208-	UNEMPLOYMENT INSURANCE	6,400.00
02-9400-209-	WORKERS COMPENSATION	42,000.00
	9400 SubTotal	179,700.00
02-9500-902-	SCHOOL BOARD PAYMENT	33,000.00
	9500 SubTotal	33,000.00
	Total Road Fund	2,450,194.00

Jail Fund

03-5101-101-	JAILER SALARY	76,198.00
03-5101-103-	DEPUTY -CHIEF	29,000.00
03-5101-123-	JAIL PERSONNEL	586,000.00
03-5101-137-	MEDICAL PERSONAL NURSE	38,450.00
03-5101-314-	CONTRACTS WITH COUNTIES	15,000.00
03-5101-334-	BUILDING REPAIRS	15,000.00
03-5101-336-	EQUIPMENT REPAIRS	15,000.00
03-5101-346-	PEST CONTROL	1,600.00
03-5101-411-	CUSTODIAL SUPPLIES	22,000.00

WHITLEY COUNTY FISCAL COURT

Budget Appropriations

Fiscal Year 2007-2008

All Funds

Account Code	Description	Appropriation Amount
03-5101-423-	FOOD PREPARATION & SERVING EQ.	2,500.00
03-5101-425-	FOOD	225,000.00
03-5101-437-	JAIL LINENS	3,500.00
03-5101-445-	OFFICE SUPPLIES	15,000.00
03-5101-453-	PRISONER HYGIENE	10,500.00
03-5101-455-	PETROLEUM PRODUCTS	12,000.00
03-5101-465-	PRISONER CLOTHING	3,000.00
03-5101-481-	STAFF UNIFORMS	5,000.00
03-5101-537-	JUDGEMENTS	1,000.00
03-5101-549-	MEDICAL SERVICES	190,000.00
03-5101-573-	TELEPHONE	4,500.00
03-5101-578-	UTILITIES	110,000.00
03-5101-592-	MAINTENANCE & REPAIR-VEHICLES	2,500.00
03-5101-599-	MISCELLANEOUS	200.00
03-5101-703-	COMMUNICATIONS EQUIPMENT	5,000.00
	5101 SubTotal	1,387,948.00
03-7200-601-	PRINCIPAL ON BOND	135,000.00
03-7200-605-	INTEREST ON BOND	353,190.00
	7200 SubTotal	488,190.00
03-7500-603-	OTHER DEBT SERVICE PRINCIPAL	226,443.00
03-7500-607-	OTHER DEBT SERVICE INTEREST	14,923.00
	7500 SubTotal	241,366.00
03-9100-521-	INSURANCE	73,000.00
03-9100-551-	DUES-MEMBERSHIPS	750.00
03-9100-569-	STAFF TRAINING	1,000.00
	9100 SubTotal	74,750.00
03-9200-999-	RESERVE FOR TRANSFER	83,135.00
	9200 SubTotal	83,135.00
03-9400-201-	SOCIAL SECURITY	56,000.00
03-9400-202-	RETIREMENT	83,000.00
03-9400-203-	EMPLOYEE INSURANCE	73,000.00
03-9400-208-	UNEMPLOYMENT INSURANCE	25,000.00
03-9400-209-	WORKERS' COMPENSATION	44,000.00
03-9400-212-	TRAINING BENEFITS	2,000.00
	9400 SubTotal	283,000.00
	Total Jail Fund	2,558,389.00
Local Government Economic Assistance Fund		
04-5001-739-	LGEDF GRANT - COPIERS	36,000.00
	5001 SubTotal	36,000.00
04-5080-742-	LGEA - COURTHOUSE RENOVATIONS	243,034.00
	5080 SubTotal	243,034.00

WHITLEY COUNTY FISCAL COURT

Budget Appropriations

Fiscal Year 2007-2008

All Funds

Account Code	Description	Appropriation Amount
04-5220-743-	LGEDF GRANT - WATER LINES	60,000.00
	5220 SubTotal	60,000.00
04-6105-723-	LGEDF GRANT - WC ROAD DEPARTMENT	52,000.00
04-6105-739-	LGEDF GRANT - VEGETATION CONTROL	10,000.00
	6105 SubTotal	62,000.00
04-6106-311-	LGEA CONTRACT RD WORK	184,000.00
04-6106-409-	LGEA ROAD GRAVEL & HAUL	14,500.00
04-6106-429-	LGEA GAS & OIL	12,000.00
04-6106-447-	LGEA ROAD MATERIALS	13,500.00
04-6106-457-	LGEA TILE & PIPE	3,100.00
04-6106-588-	LGEA MAINTENANCE OF EQUIPMENT	500.00
	6106 SubTotal	227,600.00
04-9200-999-	RESERVE FOR TRANSFERS	56,118.00
	9200 SubTotal	56,118.00
	Total L.G.E.A. Fund	684,752.00

Federal Grants

07-5220-323-	ENGINEERING SERVICES	0.00
07-5220-445-	OFFICE SUPPLIES	0.00
07-5220-743-	WATER LINE CONSTRUCTION	0.00
	5220 SubTotal	0.00
07-9200-999-	RESERVE FOR TRANSFER	100.00
	9200 SubTotal	100.00
	Total Fed. Grants Fund	100.00

Ambulance Fund

09-5140-106-	DEPARTMENT STAFF	16,950.00
09-5140-107-	DIRECTOR-AMBULANCE SERV.	28,600.00
09-5140-137-	MEDICAL PERSONNEL	469,850.00
09-5140-320-	BILLING SERVICES	99,000.00
09-5140-343-	DIRECTOR, MEDICAL SERVICES	7,500.00
09-5140-364-	RENTAL	900.00
09-5140-382-	DRUG TESTING	1,500.00
09-5140-411-	CUSTODIAL SUPPLIES	2,000.00
09-5140-445-	OFFICE SUPPLIES	4,000.00
09-5140-455-	PETROLEUM PRODUCTS	62,000.00
09-5140-479-	TIRES AND TUBES	3,000.00
09-5140-481-	STAFF UNIFORMS	10,200.00
09-5140-537-	JUDGEMENTS	1,000.00
09-5140-543-	LICENSE	500.00
09-5140-550-	MEDICAL SUPPLIES	28,000.00

WHITLEY COUNTY FISCAL COURT

Budget Appropriations

Fiscal Year 2007-2008

All Funds

Account Code	Description	Appropriation Amount
09-5140-563-	POSTAL CHARGES	1,500.00
09-5140-567-	REFUNDS	5,000.00
09-5140-569-	TRAINING & CONFERENCES	4,000.00
09-5140-573-	TELEPHONE	2,000.00
09-5140-578-	UTILITIES	9,000.00
09-5140-586-	MAINT & REPAIR-BUILDING	4,000.00
09-5140-592-	MAINT & REPAIR/VEHICLES	15,000.00
09-5140-595-	EDUCATION	1,000.00
09-5140-599-	MISCELLANEOUS	100.00
09-5140-703-	COMMUNICATION EQUIPMENT	1,000.00
09-5140-725-	OFFICE EQUIPMENT	6,000.00
09-5140-739-	OTHER MEDICAL EQUIPMENT	5,000.00
09-5140-741-	STATE GRANT - OTHER EQUIPMENT	21,384.00
	5140 SubTotal	811,984.00
09-9100-521-	INSURANCE	32,000.00
	9100 SubTotal	32,000.00
09-9200-999-	RESERVE FOR TRANSFER	78,500.00
	9200 SubTotal	78,500.00
09-9400-201-	SOCIAL SECURITY	40,000.00
09-9400-202-	RETIREMENT	55,000.00
09-9400-203-	EMPLOYEE INSURANCE	61,000.00
09-9400-208-	UNEMPLOYMENT INSURANCE	16,500.00
09-9400-209-	WORKERS COMPENSATION	87,000.00
	9400 SubTotal	259,500.00
	Total Ambulance Fund	1,181,984.00
Forestry		
12-5015-566-	FIRE-PROTECTION-SHERIFF REIMB.	100.00
	5015 SubTotal	100.00
12-5150-902-	FIRE PROTECTION	4,000.00
	5150 SubTotal	4,000.00
12-9200-999-	RESERVE FOR TRANSFER	4,015.00
	9200 SubTotal	4,015.00
	Total Forestry Fund	8,115.00
Occupational Tax Fund		
23-5047-105-	TAX ADMIN. ASSISTANT	17,000.00
23-5047-142-	TAX ADMINISTRATOR	33,000.00
23-5047-301-	ESCROW AGENT	10,000.00
23-5047-307-	AUDIT SERVICES	5,000.00
23-5047-364-	RENT	18,000.00

WHITLEY COUNTY FISCAL COURT

Budget Appropriations

Fiscal Year 2007-2008

All Funds

Account Code	Description	Appropriation Amount
23-5047-445-	OFFICE SUPPLIES	4,000.00
23-5047-531-	ESCROW AGENT BOND	2,000.00
23-5047-544-	RETURNED CHECK CHARGE	1,500.00
23-5047-563-	POSTAGE	5,000.00
23-5047-567-	REFUNDS	5,000.00
23-5047-569-	TRAINING	3,000.00
23-5047-573-	TELEPHONE	2,000.00
23-5047-576-	REIMBURSEMENT FOR MILEAGE	1,500.00
23-5047-585-	MAINTENANCE	500.00
23-5047-705-	COMPUTER SYSTEM	1,000.00
23-5047-705-A	COMPUTER SOFTWARE	2,400.00
23-5047-709-	FURNITURE & FIXTURES	1,500.00
23-5047-709-A	FILING CABINETS	1,500.00
23-5047-709-C	DESK(S) CHAIRS	400.00
23-5047-725-	OFFICE EQUIPMENT	2,500.00
23-5047-725-A	COPIER LEASE	2,700.00
23-5047-725-C	FAX MACHINE	1,200.00
	5047 SubTotal	120,700.00
23-9200-999-	RESERVE FOR TRANSFER	56,000.00
	9200 SubTotal	56,000.00
23-9400-201-	SOCIAL SECURITY	5,000.00
23-9400-202-	RETIREMENT	8,100.00
23-9400-203-	EMPLOYEE INSURANCE	8,400.00
23-9400-208-	UNEMPLOYMENT INSURANCE	1,200.00
23-9400-209-	WORKMEN'S COMPENSATION	1,350.00
	9400 SubTotal	24,050.00
23-9500-902-A	CITY OF CORBIN	1,250,000.00
23-9500-902-B	CITY OF WILLIAMSBURG	700,000.00
	9500 SubTotal	1,950,000.00
	Total Occup. Tax Fund	2,150,750.00
Tourist Tax Fund		
75-5405-348-	OTHER RECREATION SUPPORT	1,500.00
	5405 SubTotal	1,500.00
75-5420-348-	PROGRAM SUPPORT-TOURISM	48,000.00
	5420 SubTotal	48,000.00
75-9200-999-	RESERVE FOR TRANSFER	3,700.00
	9200 SubTotal	3,700.00
	Total Tourist Tax Fund	53,200.00

911 Fund

WHITLEY COUNTY FISCAL COURT

Budget Appropriations

Fiscal Year 2007-2008

All Funds

Account Code	Description	Appropriation Amount
87-5145-106-	WAGES	245,000.00
87-5145-364-	RENT	6,200.00
87-5145-399-	MISC. CONTRACT SERVICES	10,000.00
87-5145-445-	OFFICE SUPPLIES	2,000.00
87-5145-481-	STAFF UNIFORMS	2,000.00
87-5145-569-	TRAINING & CONFERENCES	4,500.00
87-5145-573-	TELEPHONE	68,000.00
87-5145-585-	EQUIPMENT REPAIR & MAINT.	6,400.00
87-5145-599-	MISCELLANEOUS	100.00
87-5145-703-	COMMUNICATION EQUIPMENT	20,000.00
87-5145-725-	OFFICE EQUIPMENT	3,000.00
	5145 SubTotal	367,200.00
87-5146-446-	FUNCTION SPECIFIC CMRS EQUIP & SUPPLIES	34,000.00
	5146 SubTotal	34,000.00
87-9200-999-	RESERVE FOR TRANSFER	63,700.00
	9200 SubTotal	63,700.00
87-9400-201-	SOCIAL SECURITY	19,000.00
87-9400-202-	RETIREMENT	39,800.00
87-9400-203-	HEALTH INSURANCE	30,000.00
87-9400-208-	UNEMPLOYMENT	6,400.00
87-9400-209-	WORKERS' COMPENSATION	1,600.00
	9400 SubTotal	96,800.00
	Total 911 Fund Fund	561,700.00

WHITLEY COUNTY FISCAL COURT

Budget Appropriations

Fiscal Year 2007-2008

All Funds

Budget Document Page 10 of 10 Pages

Submitted

Date 5/17/07

(Signed) 
County Judge/executive

Approved as to Form and Classification

Date 5/30/07

(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 21st day of June, 2007

(Signed) 
County Judge/executive

Attest: 
Fiscal Court Clerk

Budget of WHITLEY County

Fiscal Year Ending June 30, 2008

Thru March 31, 2007

LIABILITIES

Whitley County

<i>Issue Identifier</i>	01	02	03	04	05	
	2002 GEN Oblig Bonds Det. Center	2002 KADD Airport Lease	Voting Machines Lease	KADD Gen Oblig Lease	2003 Road Lease	
1. Budget Account Code	03-7200-601	01-7700-602	01-7700-602	01-7700-602	02-7700-602	
2. Description of Issue	Det. Center	Airport Lease	Voting Machine	Gen Oblig	Road Lease	
3. Term (# of Years)	32	10	8	5	5	
4. Current Interest Rate %	5.1368	4.54	4.3	5.04	5.05	
5. Issue Date	4/1/2002	4/18/2002	7/25/2002	6/4/2003	6/4/2003	
6. Total Principal Amount	\$7,800,000	\$765,000	\$172,300	\$440,000	\$310,000	
7. Total Interest Amount	\$8,441,824	\$208,698	\$30,991	\$73,281	\$52,991	
8. Total Issue	\$16,241,824	\$973,698	\$203,291	\$513,281	\$362,991	
9. Principal Balance Remaining	\$7,430,000	\$500,000	\$70,800	\$95,000	\$70,000	
10. Interest Balance Remaining	\$6,998,778	\$74,569	\$5,657	\$5,678	\$4,315	
11. Less Reserve Earnings						
12. Net Outstanding	\$14,428,778	\$574,569	\$76,457	\$100,678	\$74,315	
13. Next Payment Due Date	10/1/2007	5/20/2007	7/20/2007	10/20/2007	10/20/2007	
14. Final Payment Due Date	4/1/2034	5/20/2012	1/20/2010	4/20/2008	4/20/2008	
15. Total Due This Budget	\$488,190	PD By State	\$76,457	\$100,678	\$74,315	\$739,640
<i>Issue Identifier</i>	06	07	08	09	10	
	2003 AOC Project	2004 Refunding General	2004 Refunding Road	2005 Williamsburg Nat. Bank		
1. Budget Account Code	01-7700-602	01-7700-602	02-7700-602	03-7500-603		
2. Description of Issue	Court Project	04 Refunding	04 Refunding	Bank Note		
3. Term (# of Years)	20	5	5	3		
4. Current Interest Rate %	4.35	2.64	2.64	6.75		
5. Issue Date	7/3/2003	4/2/2004	4/2/2004	4/26/2005		
6. Total Principal Amount	\$605,000	\$576,050	\$828,950	\$614,820		
7. Total Interest Amount	\$309,470	\$50,966	\$73,341	\$57,675		
8. Total Issue	\$914,470	\$627,016	\$902,291	\$672,495		
9. Principal Balance Remaining	\$520,000	\$235,750	\$339,250	\$359,672		
10. Interest Balance Remaining	\$233,181	\$10,758	\$15,481	\$83,458		
11. Less Reserve Earnings						
12. Net Outstanding	\$753,181	\$246,508	\$354,731	\$443,130		
13. Next Payment Due Date	5/20/2007	10/1/2007	10/20/2007	6/20/2007		
14. Final Payment Due Date	5/20/2023	4/2/2009	4/2/2009	12/20/2008		
15. Total Due This Budget	\$542,200	\$242,736	\$349,303	\$241,366		\$1,375,605

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.

\$2,115,245

WHITLEY COUNTY FISCAL COURT

Liabilities Journal

Fund

From: 01/01/2001 To: 03/31/2007

Issue	Date	Description	Prn. Account	Prn. Amount	Prn. Balance	Interest Account	Int. Amount	Int. Balance	Issue Total	Issue Balance
202003	10/24/2001	2001 Road Project Lease #5	027700602	495,000.00	0.00	027700606	42,847.00	0.00	537,847.00	0.00
102001	04/01/2002	2002 Gen. Oblig Bonds Det. Ctr. 037200601		7,800,000.00	7,430,000.00	037200605	8,441,824.00	6,998,777.36	16,241,824.00	14,428,777.36
102003	04/18/2002	2002 KADD Airport Lease	017700602	765,000.00	500,000.00	017700606	208,698.00	74,568.75	973,698.00	574,568.75
102005	07/25/2002	Voting Machines Lease	017700602	172,300.00	70,800.00	017700606	30,991.00	5,656.13	203,291.00	76,456.13
100603	06/04/2003	KADD-GEN Oobligation Lease 2017700602		440,000.00	95,000.00	017700606	73,280.73	5,677.50	513,280.73	100,677.50
200603	06/04/2003	KADD-2003 ROAD LEASE	027700602	310,000.00	70,000.00	027700606	52,991.15	4,315.00	362,991.15	74,315.00
101103	07/03/2003	2003 - AOC Project	017700602	605,000.00	545,000.00	017700606	309,470.00	233,180.15	914,470.00	778,180.15
900007	10/23/2003	2003 AMB LEASE #7	097700602	48,000.00	0.00	097700606	2,491.18	0.00	50,491.18	0.00
133004	03/29/2004	2004 SHERIFF LEASE	017700602	180,800.00	0.00	017700606	9,332.14	0.00	190,132.14	0.00
040203	04/02/2004	2004 Refunding Issue Gen	017700602	576,050.00	235,750.00	017700602	50,965.61	10,757.39	627,015.61	246,507.39
040204	04/02/2004	2004 Refunding Issue RD	027700602	828,950.00	339,250.00	027700602	73,340.74	15,480.11	902,290.74	354,730.11
042605	06/30/2005	WNB REFINANCED NOTE 100K037500603		673,000.00	359,671.90	037500607	83,457.18	1,067.21	756,457.18	360,739.11
12 Issues Listed				12,894,100.00	9,645,471.90		9,379,688.73	7,349,479.60	22,273,788.73	16,994,951.50

ANNUAL STANDING ORDER TO PRE-APPROVE CERTAIN RECURRING EXPENSES**WHITLEY COUNTY, KENTUCKY FISCAL YEAR ENDING JUNE 30, 2008**

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
01-5080-573		Telephone
01-5081-740		Judicial Center (AOC)
01-5135-573		Telephone
01-5212-366	Grant	Solid Waste Grant
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
02-6105-311A	Grant	MOA Riva Ridge Contract Work Roads
02-6105-311B	Grant	MOA 07 Contract Work Roads
02-6105-573		Telephone
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
03-5101-573		Telephone
03-7200-601		Principal on Bonds
03-7200-605		Interest on Bonds
03-7500-603		Other Debt Service Principal
03-7500-607		Other Debt Service Interest
03-9400-201		Employers Share of Social Security
03-9400-202		Employers Share of Retirement
03-9400-203		Employee Health Insurance
04-5001-739	Grant	LGDEF Grant - Copiers
04-5220-743	Grant	LGDEF Grant - Water Lines
04-6105-723	Grant	LGDEF Grant - WC Road Department
04-6105-739	Grant	LGDEF Grant - Vegetation Control
04-5080-742	Grant	LGDEF Grant - Court House Renovation Project

09-5140-343 Director of Medical Services
09-5140-573 Telephone
09-7700-602 Principal on Lease
09-7700-606 Interest on Lease
09-9400-201 Employers Share of Social Security
09-9400-202 Employers Share of Retirement
09-9400-203 Employee Health Insurance

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 Inter Local Agreements

87-5145-573 Telephone
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 White, Second by Moses

Vote all year

Signed Kay Schwartz Fiscal Court Clerk

Date 5-17-07

Approved James Woods State Local Finance Officer

Date 5/30/07