



**WHITLEY COUNTY  
FISCAL COURT**

**2013-2014**

**ANNUAL BUDGET**

**ORDINANCE 2013-04**

# Budget of WHITLEY COUNTY FISCAL COURT

## Summary Analysis Of Appropriations

Fiscal Year 2013-2014

Category	Purpose	Budget Appropriation	%Fund Budget
<b>General Fund</b>			
5000	GENERAL GOVERNMENT	1,678,665.00	53.06%
5100	PROTECTION TO PERSONS AND PROPERTY	159,654.00	5.05%
5200	GENERAL HEALTH AND SANITATION	427,870.00	13.52%
5300	SOCIAL SERVICES	8,500.00	.27%
7700	LEASES	187,616.00	5.93%
9100	GENERAL SERVICES	232,018.00	7.33%
9200	CONTINGENT APPROPRIATIONS	53,678.00	1.70%
9400	FRINGE BENEFITS	415,800.00	13.14%
<b>Total General Fund</b>		<b>3,163,801.00</b>	
<b>Road Fund</b>			
5000	GENERAL GOVERNMENT	7,500.00	.30%
6100	ROADS	1,983,712.00	78.62%
7700	LEASES	25,848.00	1.02%
9100	GENERAL SERVICES	71,782.00	2.84%
9200	CONTINGENT APPROPRIATIONS	45,470.00	1.80%
9400	FRINGE BENEFITS	351,950.00	13.95%
9500	DIST. TO OTHER GOV. AGENCIES	37,000.00	1.47%
<b>Total Road Fund</b>		<b>2,523,262.00</b>	
<b>Jail Fund</b>			
5100	PROTECTION TO PERSONS AND PROPERTY	1,939,425.00	65.59%
7200	DEBT SERVICE	392,958.00	13.29%
9100	GENERAL SERVICES	103,709.00	3.51%
9200	CONTINGENT APPROPRIATIONS	33,685.00	1.14%
9400	FRINGE BENEFITS	487,270.00	16.48%
<b>Total Jail Fund</b>		<b>2,957,047.00</b>	

# Budget of WHITLEY COUNTY FISCAL COURT

## Summary Analysis Of Appropriations

Fiscal Year 2013-2014

Category	Purpose	Budget Appropriation	%Fund Budget
<b>Local Government Economic Assistance Fund</b>			
5000	GENERAL GOVERNMENT	199,600.00	53.28%
5400	RECREATION AND CULTURE	60,000.00	16.02%
6100	ROADS	112,500.00	30.03%
9200	CONTINGENT APPROPRIATIONS	2,500.00	.67%
<b>Total L.G.E.A. Fund</b>		<b>374,600.00</b>	
<b>Federal Grants</b>			
8000	CAPITAL PROJECTS	1,387,500.00	100.00%
<b>Total Fed. Grants Fund</b>		<b>1,387,500.00</b>	
<b>Ambulance Fund</b>			
5100	PROTECTION TO PERSONS AND PROPERTY	1,574,345.00	68.88%
7700	LEASES	44,368.00	1.94%
9100	GENERAL SERVICES	90,980.00	3.98%
9200	CONTINGENT APPROPRIATIONS	40,000.00	1.75%
9400	FRINGE BENEFITS	536,025.00	23.45%
<b>Total Ambulance Fund</b>		<b>2,285,718.00</b>	
<b>Forestry</b>			
5100	PROTECTION TO PERSONS AND PROPERTY	3,500.00	46.05%
9200	CONTINGENT APPROPRIATIONS	4,100.00	53.95%
<b>Total Forestry Fund</b>		<b>7,600.00</b>	
<b>Occupational Tax Fund</b>			
5000	GENERAL GOVERNMENT	108,200.00	4.76%
9100	GENERAL SERVICES	4,150.00	.18%
9200	CONTINGENT APPROPRIATIONS	35,350.00	1.56%
9400	FRINGE BENEFITS	33,400.00	1.47%
9500	DIST. TO OTHER GOV. AGENCIES	2,090,000.00	92.03%
<b>Total Occup. Tax Fund</b>		<b>2,271,100.00</b>	

# Budget of WHITLEY COUNTY FISCAL COURT

## Summary Analysis Of Appropriations

Fiscal Year 2013-2014

Category	Purpose	Budget Appropriation	%Fund Budget
<b>Tourist Tax Fund</b>			
5400	RECREATION AND CULTURE	48,000.00	94.67%
9200	CONTINGENT APPROPRIATIONS	2,700.00	5.33%
<b>Total Tourist Tax Fund</b>		<b>50,700.00</b>	
<b>911 Fund</b>			
5100	PROTECTION TO PERSONS AND PROPERTY	421,900.00	71.29%
9100	GENERAL SERVICES	2,750.00	.46%
9200	CONTINGENT APPROPRIATIONS	24,350.00	4.11%
9400	FRINGE BENEFITS	142,800.00	24.13%
<b>Total 911 Fund Fund</b>		<b>591,800.00</b>	
<b>TOTAL BUDGETED APPROPRIATIONS</b>			
	Total General Fund	3,163,801.00	20.26%
	Total Road Fund	2,523,262.00	16.16%
	Total Jail Fund	2,957,047.00	18.94%
	Total L.G.E.A. Fund	374,600.00	2.40%
	Total Fed. Grants Fund	1,387,500.00	8.89%
	Total Ambulance Fund	2,285,718.00	14.64%
	Total Forestry Fund	7,600.00	0.05%
	Total Occup. Tax Fund	2,271,100.00	14.55%
	Total Tourist Tax Fund	50,700.00	0.32%
	Total 911 Fund Fund	591,800.00	3.79%
	<b>Grand Total All Funds</b>	<b>15,613,128.00</b>	<b>100.0%</b>

# WHITLEY COUNTY FISCAL COURT

## *Estimated Receipts*

*Fiscal Year 2013-2014*

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	130,000.00										130,000.00
MOTOR VEHICLE-COUNTY CLERK	4103	145,000.00										145,000.00
DELIQUENT TAX-COUNTY CLERK	4104	90,000.00										90,000.00
UNMINED MINERALS-SHERIFF	4107	18,000.00										18,000.00
TIMBERLAND TAX	4119							3,500.00				3,500.00
OTHER AD VALOREM	4120	30,000.00										30,000.00
BANK FRANCHISE DEPOSIT TAX	4130	90,640.00										90,640.00
OCCUPATIONAL LICENSE FEE / TAX	4134								4,200,000.00			4,200,000.00
DEED TRANSFER	4135	39,900.00										39,900.00
TRANSIENT ROOM TAX	4138									48,000.00		48,000.00
911 FEES	4140										280,000.00	280,000.00
T V A	4203	21,400.00										21,400.00
NATIONAL FOREST	4205		105,000.00									105,000.00
IN LIEU PAYMENT	4210	29,000.00										29,000.00
EXCESS FEES - CLERK	4302	54,762.00										54,762.00
EXCESS FEES - SHERIFF	4304	100.00										100.00
CABLE VISION FRANCHISE FEE	4417	17,000.00										17,000.00
WASTE HAUL PERMITS	4419	200.00										200.00
OMITTED PROPERTY TAX	4501	11,000.00										11,000.00
FEDERAL GRANT	4504	5,000.00				1,387,500.00						1,392,500.00
LGEDF GRANT FUNDS	4508				197,000.00							197,000.00
STATE GRANT	4510	105,200.00	160,100.00				10,800.00				100.00	276,200.00
HOMELAND SECURITY	4512										100.00	100.00
3% EMERGENCY MONEY - CO. ROAD AID	4513		53,912.00									53,912.00
TRUCK LICENSE DISTRIBUTION	4516		189,642.00									189,642.00
DRIVERS LICENSE REFUND	4517		3,400.00									3,400.00
COUNTY ROAD AID	4518		1,797,058.00									1,797,058.00
ELECTION REFUND	4520	14,400.00										14,400.00
APPEALS BOARD	4521	1,000.00										1,000.00
LEGAL PROCESS TAX	4522	300.00										300.00
STRIPMINE RECEIPTS	4526		10,250.00									10,250.00
LGEA COAL PRODUCTION	4527				375,000.00							375,000.00
LGEA - COAL IMPACT	4528				100.00							100.00
LGEA - MINERAL TAX	4529				125,000.00							125,000.00
AOC SPACE RENTAL	4532	282,000.00										282,000.00
JAIL OPERATION PAY (ALLOTMENT)	4533			99,200.00								99,200.00
JAIL MEDICAL PAYMENTS	4534			78,000.00								78,000.00
COURT COSTS JAIL OPERATION	4535			15,000.00								15,000.00
INTERCOUNTY JAIL CONTRACTS	4536			5,000.00								5,000.00

# WHITLEY COUNTY FISCAL COURT

## *Estimated Receipts*

*Fiscal Year 2013-2014*

Source	Code	General	Road	Jail	L.G.E.A.	Fed. Grants	Ambulance	Forestry	Occup. Tax	Tourist Tax	911 Fund	Total
D.U.I. FEES FROM STATE	4538			8,000.00								8,000.00
FEDERAL DES/EMA REIMBURSEMENT	4542	22,204.00										22,204.00
COMMUNITY SERVICE HOUSING	4555			78,000.00								78,000.00
CLASS D FELONS	4557			1,200,000.00								1,200,000.00
INTER-LOCAL AGREEMENTS	4558	14,200.00										14,200.00
COURT FACILITY FEE	4561	10.00										10.00
WIRELESS TELEPHONE 911 SURCHARGE	4562										155,000.00	155,000.00
COURT COST SUPPLEMENT	4567			21,000.00								21,000.00
CORRECTIONS ASSISTANCE - HB463	4569			26,500.00								26,500.00
AMBULANCE SERVICE	4608						1,950,100.00					1,950,100.00
INCARCERATION FEES - CIRCUIT COURT	4624			100.00								100.00
JAIL BOND ACCEPTANCE FEE	4633			9,000.00								9,000.00
PRISONER REIMBURSEMENT - BOOK IN FEE	4634			121,200.00								121,200.00
VENDING COMMISSION	4701	500.00										500.00
TELEPHONE COMMISSION	4702			32,300.00								32,300.00
RENTAL AND LEASE RECEIPTS	4711	200.00										200.00
REIMBURSEMENT	4727	1,000.00	100.00	1,000.00			1,000.00	50.00	50.00			3,200.00
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	100.00										100.00
OFF TRACK BETTING COMMISSIONS	4770	9,000.00										9,000.00
OTHER-MEDICAL COST RECOVERED	4799	100.00		12,000.00								12,100.00
INTEREST EARNED	4806	3,400.00	2,800.00	700.00	1,000.00		900.00	50.00	3,000.00	100.00	250.00	12,200.00
<b>TOTAL ESTIMATED REVENUES</b>		1,861,616.00	2,323,262.00	1,708,000.00	698,100.00	1,387,500.00	1,963,800.00	3,600.00	4,203,050.00	48,100.00	436,450.00	14,633,478.00
SURPLUS, PRIOR YEAR	4901	370,000.00	200,000.00	50,000.00	10,000.00	50.00	75,000.00	4,000.00	125,000.00	2,600.00	43,000.00	879,650.00
TRANSFERS OUT	4909	(1,524,815.00)	(400,000.00)		(333,500.00)	(50.00)			(2,056,950.00)			(4,315,315.00)
TRANSFERS IN	4910	2,457,000.00	400,000.00	1,199,047.00			146,918.00				112,350.00	4,315,315.00
GOVERNMENTAL LEASING RECEIPTS	4912						100,000.00					100,000.00
<b>TOTAL AVAILABLE RECEIPTS</b>		1,302,185.00	200,000.00	1,249,047.00	(323,500.00)		321,918.00	4,000.00	(1,931,950.00)	2,600.00	155,350.00	979,650.00
<b>GRANDTOTAL</b>		3,163,801.00	2,523,262.00	2,957,047.00	374,600.00	1,387,500.00	2,285,718.00	7,600.00	2,271,100.00	50,700.00	591,800.00	15,613,128.00

# WHITLEY COUNTY FISCAL COURT

## Budget Appropriations

Fiscal Year 2013-2014

All Funds

Account Code	Description	Appropriation Amount
<b>General Fund</b>		
01-5001-101-	COUNTY JUDGE EXECUTIVE	92,475.00
01-5001-104-	FINANCE OFFICER	35,525.00
01-5001-106-	COUNTY JUDGE EX., STAFF	52,300.00
01-5001-107-	DIRECTOR, CO PROJECTS	38,450.00
01-5001-445-	OFFICE SUPPLIES	19,000.00
01-5001-455-	PETROLEUM PRODUCTS	7,000.00
01-5001-576-	MILEAGE REIMBURSEMENT	2,800.00
01-5001-725-	OFFICE EQUIPMENT	1,000.00
01-5005-101-	COUNTY ATTORNEY, SALARY	24,960.00
01-5005-165-	COUNTY ATTORNEY, SECRETARY	51,000.00
01-5005-446-	COUNTY ATTORNEY EXPENSE	850.00
01-5010-302-	COUNTY COURT CLERK, ADVERTISING	12,500.00
01-5010-307-	COUNTY COURT CLERK, AUDIT SERVICE	7,700.00
01-5010-368-	COUNTY COURT CLERK, TAX BILL PREPRATION	9,000.00
01-5010-445-	COUNTY COURT CLERK, SUPPLIES	7,500.00
01-5010-563-	COUNTY COURT CLERK, POSTAGE	6,500.00
01-5010-565-	COUNTY COURT CLERK, PRT. DELINQUENT TAX	15,000.00
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	25,000.00
01-5015-318-	SHERIFF, MAINTENANCE SUPPORT	3,500.00
01-5015-445-	SHERIFF, COPIER LEASE	5,000.00
01-5015-531-	SHERIFF, BOND PREMIUM	1,500.00
01-5015-563-	SHERIFF, POSTAL CHARGES	1,500.00
01-5015-566-	SHERIFF, REIMBURSEMENT	485,405.00
01-5015-592-	SHERIFF, VEHICLE REPAIR	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	7,200.00
01-5025-382-	DRUG TESTING	1,500.00
01-5025-507-	ECONOMIC DEVELOPMENT	13,000.00
01-5025-537-	JUDGEMENTS	1,000.00
01-5025-548-	EMPLOYEE RECOGNITION	1,500.00
01-5025-592-	MAINTENANCE REPAIR/VEHICLES	9,000.00
01-5025-723-	VEHICLE	10,000.00
01-5030-367-	PVA, STATUTORY CONTRIBUTION	50,400.00
01-5035-191-	BOARD OF ASSESSMENT	2,000.00
01-5040-102-	COUNTY TREASURER	53,700.00
01-5060-101-	CIRCUIT CLERK, LAW LIBRARY FEE	600.00
01-5065-192-	ELECTION OFFICERS	22,000.00

# WHITLEY COUNTY FISCAL COURT

## Budget Appropriations

Fiscal Year 2013-2014

All Funds

Account Code	Description	Appropriation Amount
01-5065-347-	POLLING PLACE	2,200.00
01-5065-565-	ELECTION EXPENSE	30,000.00
01-5080-185-	COURTHOUSE JANITORS	57,800.00
01-5080-406-	COURTHOUSE SUPPLIES	10,000.00
01-5080-573-	TELEPHONE	60,000.00
01-5080-578-	UTILITIES	48,000.00
01-5080-585-	COURTHOUSE MAINTENANCE	25,000.00
01-5081-185-	JUDICIAL CENTER - JANITORS	122,550.00
01-5081-411-	JUDICIAL CENTER - SUPPLIES	25,000.00
01-5081-455-	JUDICIAL CENTER - PETROLEUM PRODUCTS	5,000.00
01-5081-481-	JUDICIAL CENTER - STAFF UNIFORMS	1,000.00
01-5081-521-	JUDICIAL CENTER - INSURANCE	41,110.00
01-5081-573-	JUDICIAL CENTER - TELEPHONE	2,000.00
01-5081-578-	JUDICIAL CENTER - UTILITIES	60,000.00
01-5081-585-	JUDICIAL CENTER - MAINTENANCE	15,340.00
01-5081-723-	JUDICIAL CENTER - VEHILCE	10,000.00
	<b>5000 SubTotal</b>	<b>1,678,665.00</b>
01-5101-123-	LITTER ABATEMENT - PAYROLL	5,000.00
01-5102-314-	JUVENILE HOUSING-CONTRACTS	35,000.00
01-5121-566-	VOLUNTEER FIRE DEPARTMENTS	48,000.00
01-5135-107-	DEM DIRECTOR, SALARY	35,950.00
01-5135-420-	DEM SUPPLIES & SERVICES	3,000.00
01-5135-420-A	2013 FED/EM PERFORMANCE GRANT	22,204.00
01-5135-455-	DEM - PETROLEUM PRODUCTS	6,000.00
01-5175-903-	PUBLIC ADVOCACY	4,500.00
	<b>5100 SubTotal</b>	<b>159,654.00</b>
01-5205-102-	DOG WARDEN	41,800.00
01-5205-446-	DOG WARDEN EQUIP. & SUPPLIES	2,000.00
01-5205-455-	DOG WARDEN - PETROLEUM PRODUCTS	10,000.00
01-5205-566-	ANIMAL SHELTER	30,000.00
01-5212-366-	SOLID WASTE GRANT	100.00
01-5212-366-A	2013 LITTER ABATEMENT GRANT	100.00
01-5212-366-B	DUMP CLEANUP - MATCH	54,450.00
01-5212-366-C	2014 RECYCLING GRANT	22,000.00
01-5212-366-D	2013 DUMP CLEANUP GRANT	137,800.00
01-5212-366-E	WASTE TIRE GRANT	3,000.00
01-5212-366-F	2014 DUMP CLEANUP GRANT	80,000.00
01-5215-185-	SOLID WASTE COORDINATOR	5,120.00
01-5215-366-	SOLID WASTE EXPENSE	3,000.00
01-5215-398-	SOLID WASTE CONTACT SERVICES	38,500.00
	<b>5200 SubTotal</b>	<b>427,870.00</b>
01-5330-308-	AUTOPSIES	7,000.00
01-5330-344-	PAUPER BURIALS	1,500.00
	<b>5300 SubTotal</b>	<b>8,500.00</b>
01-7700-602-	PRINCIPAL ON LEASE	167,700.00



# WHITLEY COUNTY FISCAL COURT

## Budget Appropriations

Fiscal Year 2013-2014

All Funds

Account Code	Description	Appropriation Amount
01-7700-606-	INTEREST ON LEASE	19,916.00
	<b>7700 SubTotal</b>	<b>187,616.00</b>
01-9100-299-	COBRA PASS THRU	100.00
01-9100-302-	GENERAL SERVICES, ADVERTISING	15,000.00
01-9100-307-	AUDITING SERVICES	15,000.00
01-9100-503-	BANK CHARGES	100.00
01-9100-521-	INSURANCE	182,418.00
01-9100-551-	MEMBERSHIPS	10,000.00
01-9100-567-	BOND PERMIT REFUNDS	1,300.00
01-9100-569-	REGISTRATIONS, CONFERENCES, TRAINING,ETC	8,000.00
01-9100-599-	MISCELLANEOUS	100.00
	<b>9100 SubTotal</b>	<b>232,018.00</b>
01-9200-999-	RESERVE FOR TRANSFER	53,678.00
	<b>9200 SubTotal</b>	<b>53,678.00</b>
01-9400-201-	SOCIAL SECURITY	53,360.00
01-9400-202-	RETIREMENT	131,750.00
01-9400-203-	EMPLOYEE INSURANCE	146,900.00
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	5,550.00
01-9400-209-	WORKER'S COMPENSATION	16,000.00
01-9400-209-A	WORKER'S COMPENSATION - SHERIFF	33,540.00
01-9400-209-B	WORKER'S COMPENSATION - CLERK	1,700.00
01-9400-212-	TRAINING BENEFITS	10,000.00
	<b>9400 SubTotal</b>	<b>415,800.00</b>
	<b>Total General Fund</b>	<b>3,163,801.00</b>

### Road Fund

02-5025-576-	REIBURSEMENT FOR MILEAGE	7,500.00
	<b>5000 SubTotal</b>	<b>7,500.00</b>
02-6103-102-	ROAD SUPERVISOR	53,050.00
02-6105-143-	ROAD WORKERS	485,000.00
02-6105-144-	INFRASTRUCTURE DIRECTOR	38,300.00
02-6105-175-	ROAD MECHANIC	32,450.00
02-6105-311-	CONTRACT WORK, ROADS	200,000.00
02-6105-311-A	CONTRACT WORK, ROADS - RS AGREEMENTS	100.00
02-6105-312-	CONTRACT WORK, BRIDGES	160,000.00
02-6105-312-A	CONTRACT WORK, BRIDGE MATCH	32,000.00
02-6105-364-	RENTALS	18,000.00
02-6105-382-	DRUG TESTING	1,700.00
02-6105-409-	STONE, GRAVEL AND HAUL	195,000.00
02-6105-429-	GAS AND OIL	140,000.00
02-6105-431-	GENERAL CONSTRUCTION MATERIALS	65,000.00
02-6105-431-A	CONCRETE	3,000.00

# WHITLEY COUNTY FISCAL COURT

## Budget Appropriations

Fiscal Year 2013-2014

All Funds

Account Code	Description	Appropriation Amount
02-6105-446-	SUPPLIES	5,000.00
02-6105-447-	ROAD WORK / MATERIALS RS2	130,000.00
02-6105-457-	TILE AND PIPE	135,000.00
02-6105-469-	SIGNS	5,000.00
02-6105-479-	TIRES AND TUBES	15,000.00
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	500.00
02-6105-573-	TELEPHONE	5,000.00
02-6105-576-	MILEAGE	600.00
02-6105-578-	UTILITIES	10,000.00
02-6105-588-	MAINTENANCE OF EQUIPMENT	110,000.00
02-6105-592-	MAINTENANCE VEHICLE REPAIR	2,000.00
02-6105-599-	MISCELLANEOUS	1,000.00
02-6105-723-	CAPITAL OUTLAY EQUIPMENT	70,000.00
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>1,983,712.00</b>
02-7700-602-	PRINCIPAL ON LEASE	23,355.00
02-7700-606-	INTEREST ON LEASE	2,493.00
	<b>7700 SubTotal</b>	<b>25,848.00</b>
02-9100-521-	INSURANCE	71,782.00
	<b>9100 SubTotal</b>	<b>71,782.00</b>
02-9200-999-	RESERVE FOR TRANSFER	45,470.00
	<b>9200 SubTotal</b>	<b>45,470.00</b>
02-9400-201-	SOCIAL SECURITY	46,600.00
02-9400-202-	RETIREMENT	115,050.00
02-9400-203-	EMPLOYEE INSURANCE	108,000.00
02-9400-208-	UNEMPLOYMENT INSURANCE	8,200.00
02-9400-209-	WORKERS COMPENSATION	74,100.00
	<b>9400 SubTotal</b>	<b>351,950.00</b>
02-9500-902-	SCHOOL BOARD PAYMENT	37,000.00
	<b>9500 SubTotal</b>	<b>37,000.00</b>
	<b>Total Road Fund</b>	<b>2,523,262.00</b>

### Jail Fund

03-5101-101-	JAILER SALARY	92,475.00
03-5101-103-	DEPUTY -CHIEF	35,800.00
03-5101-123-	JAIL PERSONNEL	810,000.00
03-5101-314-	CONTRACTS WITH COUNTIES	4,000.00
03-5101-315-	REMOTE TRACKING SERVICE	42,000.00
03-5101-334-	BUILDING REPAIRS	21,000.00
03-5101-336-	EQUIPMENT REPAIRS	15,000.00

# WHITLEY COUNTY FISCAL COURT

## Budget Appropriations

Fiscal Year 2013-2014

All Funds

Account Code	Description	Appropriation Amount
03-5101-346-	PEST CONTROL	1,500.00
03-5101-364-	RENTAL	500.00
03-5101-382-	DRUG TESTING	3,800.00
03-5101-411-	CUSTODIAL SUPPLIES	23,000.00
03-5101-423-	FOOD PREPARATION & SERVING EQ.	100.00
03-5101-425-	FOOD	320,000.00
03-5101-437-	JAIL LINENS	10,000.00
03-5101-445-	OFFICE SUPPLIES	14,000.00
03-5101-453-	PRISONER HYGIENE	12,000.00
03-5101-455-	PETROLEUM PRODUCTS	41,000.00
03-5101-465-	PRISONER CLOTHING	1,800.00
03-5101-481-	STAFF UNIFORMS	7,500.00
03-5101-537-	JUDGEMENTS	1,000.00
03-5101-549-	MEDICAL SERVICES	300,000.00
03-5101-567-	REFUNDS	100.00
03-5101-573-	TELEPHONE	9,000.00
03-5101-576-	REIBURSEMENT FOR MILEAGE	900.00
03-5101-578-	UTILITIES	160,000.00
03-5101-592-	MAINTENANCE & REPAIR-VEHICLES	12,000.00
03-5101-599-	MISCELLANEOUS	100.00
03-5101-703-	COMMUNICATIONS EQUIPMENT	750.00
03-5101-741-	OTHER CAPITAL EQUIPMENT	100.00
	<b>5100 SubTotal</b>	<b>1,939,425.00</b>
03-7200-601-	PRINCIPAL ON BOND	195,000.00
03-7200-605-	INTEREST ON BOND	197,958.00
	<b>7200 SubTotal</b>	<b>392,958.00</b>
03-9100-521-	INSURANCE	99,209.00
03-9100-551-	DUES-MEMBERSHIPS	1,000.00
03-9100-569-	STAFF TRAINING	3,500.00
	<b>9100 SubTotal</b>	<b>103,709.00</b>
03-9200-999-	RESERVE FOR TRANSFER	33,685.00
	<b>9200 SubTotal</b>	<b>33,685.00</b>
03-9400-201-	SOCIAL SECURITY	72,100.00
03-9400-202-	RETIREMENT	150,000.00
03-9400-203-	EMPLOYEE INSURANCE	198,500.00
03-9400-208-	UNEMPLOYMENT INSURANCE	22,000.00
03-9400-209-	WORKERS' COMPENSATION	40,670.00
03-9400-212-	TRAINING BENEFITS	4,000.00
	<b>9400 SubTotal</b>	<b>487,270.00</b>
	<b>Total Jail Fund</b>	<b>2,957,047.00</b>

### Local Government Economic Assistance Fund

04-5025-507-	CONTRIBUTIONS - WBURG HISTORICAL SOC	2,500.00
04-5025-567-	REFUNDS	100.00

# WHITLEY COUNTY FISCAL COURT

## Budget Appropriations

Fiscal Year 2013-2014

All Funds

Account Code	Description	Appropriation Amount
04-5025-741-	LGEDF GRANTS	197,000.00
	<b>5000 SubTotal</b>	<b>199,600.00</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	110,000.00
04-6106-409-	LGEA ROAD GRAVEL & HAUL	500.00
04-6106-429-	LGEA GAS & OIL	500.00
04-6106-447-	LGEA ROAD MATERIALS	500.00
04-6106-457-	LGEA TILE & PIPE	500.00
04-6106-588-	LGEA MAINTENANCE OF EQUIPMENT	500.00
	<b>6100 SubTotal</b>	<b>112,500.00</b>
04-9200-999-	RESERVE FOR TRANSFERS	2,500.00
	<b>9200 SubTotal</b>	<b>2,500.00</b>
	<b>Total L.G.E.A. Fund</b>	<b>374,600.00</b>

### Federal Grants

07-8099-548-A	CONSTRUCTION - HBEER	925,000.00
07-8099-548-B	ADMINISTRATION - HBEER	75,000.00
07-8099-548-C	CONSTRUCTION - EECBG	118,750.00
07-8099-548-D	ADMINISTRATION - EECBG	6,250.00
07-8099-548-E	ADMINISTRATION - INDEP HOUSE	12,500.00
07-8099-548-F	CDBG - INDEP HOUSE	250,000.00
	<b>8000 SubTotal</b>	<b>1,387,500.00</b>
	<b>Total Fed. Grants Fund</b>	<b>1,387,500.00</b>

### Ambulance Fund

09-5140-106-	DEPARTMENT STAFF	22,200.00
09-5140-107-	DIRECTOR-AMBULANCE SERV.	39,200.00
09-5140-137-	MEDICAL PERSONNEL	850,000.00
09-5140-175-	MAINTENANCE PERSONNEL	12,000.00
09-5140-320-	BILLING SERVICES	175,500.00
09-5140-343-	DIRECTOR, MEDICAL SERVICES	8,200.00
09-5140-364-	RENTAL	9,600.00
09-5140-382-	DRUG TESTING	2,000.00
09-5140-411-	CUSTODIAL SUPPLIES	2,700.00
09-5140-445-	OFFICE SUPPLIES	6,000.00
09-5140-455-	PETROLEUM PRODUCTS	122,000.00
09-5140-479-	TIRES AND TUBES	5,000.00
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

# WHITLEY COUNTY FISCAL COURT

## Budget Appropriations

Fiscal Year 2013-2014

All Funds

Account Code	Description	Appropriation Amount
09-5140-567-	REFUNDS	7,500.00
09-5140-569-	TRAINING & CONFERENCES	3,000.00
09-5140-573-	TELEPHONE	3,850.00
09-5140-576-	REIMBURSEMENT FOR MILEAGE	125.00
09-5140-578-	UTILITIES	15,500.00
09-5140-586-	MAINT. & REPAIR-BUILDING	6,000.00
09-5140-592-	MAINT. & REPAIR/VEHICLES	80,000.00
09-5140-595-	EDUCATION	1,500.00
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	500.00
09-5140-741-	STATE GRANT - OTHER EQUIPMENT	12,220.00
	<b>5100 SubTotal</b>	<b>1,574,345.00</b>
09-7700-602-	PRINCIPAL ON LEASE	37,609.00
09-7700-606-	INTEREST ON LEASE	6,759.00
	<b>7700 SubTotal</b>	<b>44,368.00</b>
09-9100-521-	INSURANCE	90,980.00
	<b>9100 SubTotal</b>	<b>90,980.00</b>
09-9200-999-	RESERVE FOR TRANSFER	40,000.00
	<b>9200 SubTotal</b>	<b>40,000.00</b>
09-9400-201-	SOCIAL SECURITY	70,650.00
09-9400-202-	RETIREMENT	141,000.00
09-9400-203-	EMPLOYEE INSURANCE	140,700.00
09-9400-208-	UNEMPLOYMENT INSURANCE	22,000.00
09-9400-209-	WORKERS COMPENSATION	161,675.00
	<b>9400 SubTotal</b>	<b>536,025.00</b>
	<b>Total Ambulance Fund</b>	<b>2,285,718.00</b>
<b>Forestry</b>		
12-5150-902-	FIRE PROTECTION	3,500.00
	<b>5100 SubTotal</b>	<b>3,500.00</b>
12-9200-999-	RESERVE FOR TRANSFER	4,100.00
	<b>9200 SubTotal</b>	<b>4,100.00</b>
	<b>Total Forestry Fund</b>	<b>7,600.00</b>
<b>Occupational Tax Fund</b>		
23-5047-105-	TAX ADMIN. ASSISTANT	28,200.00
23-5047-142-	TAX ADMINISTRATOR	39,700.00
23-5047-301-	ESCROW AGENT	10,000.00
23-5047-382-	DRIG TESTING	100.00
23-5047-445-	OFFICE SUPPLIES	9,500.00
23-5047-539-	LEGAL FEES	100.00

# WHITLEY COUNTY FISCAL COURT

## Budget Appropriations

Fiscal Year 2013-2014

All Funds

Account Code	Description	Appropriation Amount
23-5047-544-	RETURNED CHECK CHARGE	100.00
23-5047-563-	POSTAGE	5,500.00
23-5047-567-	REFUNDS	4,000.00
23-5047-569-	TRAINING	2,500.00
23-5047-573-	TELEPHONE	1,000.00
23-5047-576-	REIMBURSEMENT FOR MILEAGE	2,500.00
23-5047-725-	OFFICE EQUIPMENT	5,000.00
	<b>5000 SubTotal</b>	<b>108,200.00</b>
23-9100-521-	INSURANCE	4,150.00
	<b>9100 SubTotal</b>	<b>4,150.00</b>
23-9200-999-	RESERVE FOR TRANSFER	35,350.00
	<b>9200 SubTotal</b>	<b>35,350.00</b>
23-9400-201-	SOCIAL SECURITY	5,200.00
23-9400-202-	RETIREMENT	12,900.00
23-9400-203-	EMPLOYEE INSURANCE	12,800.00
23-9400-208-	UNEMPLOYMENT INSURANCE	1,500.00
23-9400-209-	WORKMEN'S COMPENSATION	1,000.00
	<b>9400 SubTotal</b>	<b>33,400.00</b>
23-9500-902-A	CITY OF CORBIN	1,360,000.00
23-9500-902-B	CITY OF WILLIAMSBURG	730,000.00
	<b>9500 SubTotal</b>	<b>2,090,000.00</b>
	<b>Total Occup. Tax Fund</b>	<b>2,271,100.00</b>
<b>Tourist Tax Fund</b>		
75-5405-348-	RECREATION SUPPORT - TOURISM BD	48,000.00
	<b>5400 SubTotal</b>	<b>48,000.00</b>
75-9200-999-	RESERVE FOR TRANSFER	2,700.00
	<b>9200 SubTotal</b>	<b>2,700.00</b>
	<b>Total Tourist Tax Fund</b>	<b>50,700.00</b>
<b>911 Fund</b>		
87-5145-106-	WAGES	242,000.00
87-5145-107-	911 DIRECTOR/CHIEF OF POLICE	42,000.00
87-5145-364-	RENT	19,200.00
87-5145-382-	DRUG TESTING	500.00
87-5145-411-	CUSTODIAL SUPPLIES	1,200.00
87-5145-445-	OFFICE SUPPLIES	6,000.00
87-5145-455-	PETROLEUM PRODUCTS	3,200.00
87-5145-569-	TRAINING & CONFERENCES	1,500.00
87-5145-573-	TELEPHONE	80,700.00
87-5145-576-	MILEAGE	1,500.00
87-5145-578-	UTILITIES	8,500.00
87-5145-585-	MAINTENANCE/REPAIR - EQUIPMENT	13,000.00

# WHITLEY COUNTY FISCAL COURT

## Budget Appropriations

Fiscal Year 2013-2014

All Funds

Account Code	Description	Appropriation Amount
87-5145-592-	MAINTENANCE/REPAIR - VEHICLES	2,000.00
87-5145-599-	MISCELLANEOUS	100.00
87-5145-703-	COMMUNICATION EQUIPMENT	100.00
87-5145-703-A	HSG - COMMUNICATION EQUIPMENT	100.00
87-5145-725-	OFFICE EQUIPMENT	100.00
87-5145-739-	SECURITY EQUIPMENT	100.00
87-5146-446-	FUNCTION SPECIFIC CMRS EQUIP & SUPPLIES	100.00
	<b>5100 SubTotal</b>	<b>421,900.00</b>
87-9100-521-	INSURANCE	2,750.00
	<b>9100 SubTotal</b>	<b>2,750.00</b>
87-9200-999-	RESERVE FOR TRANSFER	24,350.00
	<b>9200 SubTotal</b>	<b>24,350.00</b>
87-9400-201-	SOCIAL SECURITY	21,750.00
87-9400-202-	RETIREMENT	53,650.00
87-9400-203-	EMPLOYEE INSURANCE	57,900.00
87-9400-208-	UNEMPLOYMENT	7,000.00
87-9400-209-	WORKERS' COMPENSATION	2,500.00
	<b>9400 SubTotal</b>	<b>142,800.00</b>
	<b>Total 911 Fund Fund</b>	<b>591,800.00</b>

# WHITLEY COUNTY FISCAL COURT

## Budget Appropriations

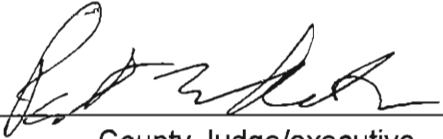
Fiscal Year 2013-2014

All Funds

Budget Document Page 10 of 10 Pages

Submitted

Date 5-21-13

(Signed)   
County Judge/executive


Approved as to Form and Classification

Date May 29, 2013

(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 19<sup>th</sup> day of June, 2013

(Signed)   
County Judge/executive

Attest:   
Fiscal Court Clerk



ANNUAL STANDING ORDER TO PRE-APPROVE CERTAIN RECURRING EXPENSES



WHITLEY COUNTY, KENTUCKY FISCAL YEAR ENDING JUNE 30, 2014

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
01-5081-573	Telephone
01-5135-573	Telephone
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
02-7700-602	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
03-7200-601	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 LGDEF 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 – Construction EECBG  
07-8099-548-D Grant Federal Grant – Administration EECBG  
07-8099-548-G Grant Federal Grant – Administration CDBG Ind. House  
07-8099-548-F Grant Federal Grant – CDBG Ind. House

09-5140-573 Telephone  
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  
87-9400-201 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 Myers, Second by Brown

Vote All Voted YEA!

Signed Kay Schwartz Fiscal Court Clerk

Date 5-31-13

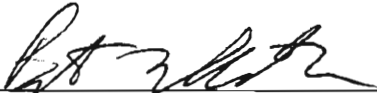
Approved Robert O. Brown State Local Finance Officer

Date May 29, 2013

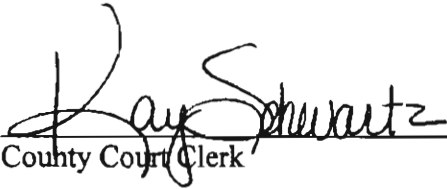
**2012 Tax Rates  
For Taxing Districts  
Excluding Schools**

**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 2012	7.8	5.2	1.4	5.3	4.0
Personal Property Tax Rate Tax Year 2012	9.7	5.2	N/A	13.82	4.0
Motor Vehicle Tax Rate Tax Year 2012	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 2012</b>					
Aircraft					
Documented Watercraft					
Inventory In-Transit					



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



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

Recorded in Fiscal Book 47 Page 133.

**Budget of WHITLEY County**  
Fiscal Year Ending June 30, 2014

Thru March 31, 2013

**LIABILITIES**

Whitley County

<i>Issue Identifier</i>	01	02	03	04	05	
	2009 Judicial Center	2010 Land Purchase	2011 Sheriff Vehicles	2012 Dump Truck	2012 AMB #1	
1. Budget Account Code		01-7700-602		02-7700-602	09-7700-602	
2. Description of Issue	Judicial Cnt	Land Purchase	SO Vehicles	Dump Truck	Ambulance	
3. Term (# of Years)	10.9	10	3	5	3	
4. Current Interest Rate %	4	4	4.4	2.83	2.3	
5. Issue Date	9/1/2009	10/1/2010	6/14/2011	8/10/2096	10/26/2012	
6. Total Principal Amount	\$17,105,000	\$327,000	\$98,100	\$119,825	\$34,316	
7. Total Interest Amount	\$597,815	\$75,278	\$6,802	\$8,889	\$1,600	
8. Total Issue	\$17,702,815	\$402,278	\$104,902	\$128,714	\$35,916	
9. Principal Balance Remaining	\$17,105,000	\$261,600	\$34,118	\$102,858	\$29,758	
10. Interest Balance Remaining	\$597,815	\$40,611	\$1,193	\$6,390	\$1,122	
11. Less Reserve Earnings			\$0	\$0	\$0	
12. Net Outstanding	\$17,702,815	\$302,211	\$35,310	\$109,248	\$30,880	
13. Next Payment Due Date	3/1/2012	4/20/2012	5/20/2013	5/20/2013	5/20/2013	
14. Final Payment Due Date	7/20/2020	10/1/2020	12/20/2013	7/20/2017	11/20/2015	
15. Total Due This Budget	PD By State	\$43,616	PD By Sheriff	\$25,846	\$11,990	\$81,452
<i>Issue Identifier</i>	06	07	08	09	10	
	2012 AMB #2	2013 GEN Oblig Bonds Det. Center	2013 GEN Oblig Bonds Post Office			
1. Budget Account Code	09-7700-602	03-7200-601	01-7700-602			
2. Description of Issue	Ambulance	Det. Center	Court Project			
3. Term (# of Years)	5	18	3			
4. Current Interest Rate %	2.3	2.8787	2.8787			
5. Issue Date	10/26/2012	4/1/2013	4/1/2013			
6. Total Principal Amount	\$90,000	\$6,760,000	\$400,000			
7. Total Interest Amount	\$6,799	\$1,997,695	\$17,100			
8. Total Issue	\$96,799	\$8,757,695	\$417,100			
9. Principal Balance Remaining	\$83,079	\$6,760,000	\$400,000			
10. Interest Balance Remaining	\$5,521	\$1,997,695	\$17,100			
11. Less Reserve Earnings	\$0	\$0	\$0			
12. Net Outstanding	\$88,601	\$8,757,695	\$417,100			
13. Next Payment Due Date	5/20/2013	12/1/2013	12/1/2013			
14. Final Payment Due Date	11/20/2017	6/1/1931	6/1/2016			
15. Total Due This Budget	\$19,478	\$392,958	\$139,000			\$551,436

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.

\$632,888