

**MADISON COUNTY FISCAL COURT  
MADISON COUNTY, KY  
RESOLUTION 2026-002**

**A RESOLUTION FOR THE MADISON COUNTY FISCAL COURT TO  
APPROVE THE MADISON COUNTY CLERK'S 2026 BUDGET**

**WHEREAS**, the Madison County Clerk presented the Fiscal Court with the 2026 Budget; and

**WHEREAS**, the Madison County Fiscal Court is required to approve the Madison County Clerk's budget annually;

**NOW, THEREFORE, BE IT RESOLVED THAT THE FISCAL COURT DOES HEREBY APPROVE THE MADISON COUNTY CLERK'S 2026 BUDGET AND AUTHORIZES THE JUDGE/EXECUTIVE AND/OR HIS DESIGNEE TO EXECUTE THE SAME ON BEHALF OF THE COUNTY.**

Motion made by Combs, seconded by Lochmueller.

| Vote:                          | YES      | NO            | ABSTAIN       | ABSENT        |
|--------------------------------|----------|---------------|---------------|---------------|
| Magistrate James Brian Combs   | <u>✓</u> | <u>      </u> | <u>      </u> | <u>      </u> |
| Magistrate Stephen Lochmueller | <u>✓</u> | <u>      </u> | <u>      </u> | <u>      </u> |
| Magistrate Billy Ray Hughes    | <u>✓</u> | <u>      </u> | <u>      </u> | <u>      </u> |
| Magistrate Tom Botkin          | <u>✓</u> | <u>      </u> | <u>      </u> | <u>      </u> |
| Judge/Executive Reagan Taylor  | <u>✓</u> | <u>      </u> | <u>      </u> | <u>      </u> |

**Signed:**

R-Taylor  
Reagan Taylor  
Madison County Judge/Executive

1-13-2026  
Date

**Attested:**

Kenny Barger  
Kenny Barger  
Madison County Clerk

1-13-2026  
Date

## GENERAL TERM ORDER

County of Madison

Date January 13<sup>th</sup>, 2026

Order Authorizing Expenditures

Office of Madison County Clerk

Calendar Year 2026

Comes Kenny Barger, in person and writing filed, in accordance with KRS 64.345, requesting the authorization of expenditures for his/her office for the calendar year 2026.

Whereas, the receipts, to the 75% account, of the office of the Madison County Clerk for the calendar year 2024 were \$ 2,289,243.13 and for the calendar year 2025 were \$2,456,586.24 and, whereas, I estimate the receipts for the calendar year 2026 to be \$2,413,562.50.

|                                              |                       |
|----------------------------------------------|-----------------------|
| Estimated Receipts Calendar Year <u>2026</u> | <u>\$2,413,562.50</u> |
|----------------------------------------------|-----------------------|

|                                               |             |
|-----------------------------------------------|-------------|
| Surplus or (Deficit) December 31, <u>2025</u> | <u>\$ 0</u> |
|-----------------------------------------------|-------------|

|                                                     |                       |
|-----------------------------------------------------|-----------------------|
| Estimated Funds Available Calendar Year <u>2026</u> | <u>\$2,413,562.50</u> |
|-----------------------------------------------------|-----------------------|

It is hereby moved that the Madison County Clerk be allowed to expend the total sum of \$ 2,413,562.50 for the operation of the office during the calendar year 2026.

It is hereby further requested that this total sum of \$2,413,562.50 be allocated as follows:

|                                           |                        |
|-------------------------------------------|------------------------|
| Salaries and Employer's Share of F.I.C.A. |                        |
| Retirement & Insurance                    | <u>\$ 2,153,062.50</u> |
| Regular Office Expenses                   | <u>\$ 200,500.00</u>   |
| Equipment                                 | <u>\$ 60,000.00</u>    |
| Total                                     | <u>\$ 2,413,562.50</u> |

The Madison County Clerk further requests, that with the amount of \$ 2,413,562.50 requested for salaries, F.I.C.A., Retirement and Insurance that he/she be allowed to employ deputies as listed on Page two of this request with the understanding that all deputies will serve at the pleasure of the said Madison County Clerk with the Madison County Clerk having full power of substitution from time to time as he/she may see fit.

Respectfully submitted,

Kenny Barger  
1-13-26

APPROVED AND ORDERED BY:

## Form For Budget, Cumulative Quarterly Report and Annual Settlement For Calendar Year 2026

## MADISON County Clerk

## Part One - Summary and Reconciliation of All Accounts

| Show & Describe<br>All Accounts    | Column 1         | Column 2          | Column 3                                     | Column 4                     | Column 5                     |
|------------------------------------|------------------|-------------------|----------------------------------------------|------------------------------|------------------------------|
|                                    | 2026 Fee Account | 2026 Fee Account  | HB1 RECORDED<br>INSTRUMENTS GRANT<br>ACCOUNT |                              |                              |
|                                    | Budget Estimate  | Cumulative Actual | Account<br>(NOT FEE ACCOUNT)                 | Account<br>(NOT FEE ACCOUNT) | Account<br>(NOT FEE ACCOUNT) |
| 1. Receipts YTD                    | \$33,517,109.00  |                   | \$247,409.26                                 |                              |                              |
| 2. Total Disbursements YTD         | \$33,517,109.00  |                   |                                              |                              |                              |
| 3. Book Balance/Excess Fees        |                  |                   | \$247,409.26                                 |                              |                              |
| 4. Bank Statement Balance          |                  |                   |                                              |                              |                              |
| 5. Plus Deposits in Transit        |                  |                   |                                              |                              |                              |
| 6. Less Outstanding Checks         |                  |                   |                                              |                              |                              |
| 7. Other                           |                  |                   |                                              |                              |                              |
| 8. Reconciled Bank Balance         |                  |                   |                                              |                              |                              |
| 9. Accounts Receivable as of 12/31 |                  |                   |                                              |                              |                              |
| 10. Unpaid Obligations as of 12/31 |                  |                   |                                              |                              |                              |
| 11. Excess Fees                    |                  |                   |                                              |                              |                              |

Instructions: This form is the required format for the budget and the quarterly report. BUDGET: After completing the budget estimate columns of Parts One, Two and Three, submit to the fiscal court for approval by January 15th and following approval submit to the state local finance officer. QUARTERLY REPORT: The quarterly report is cumulative. Show the status of all funds in the official's charge during calendar year to date in Part One. Line 1 Show total receipts on a cash basis for the year to date including any beginning balances for all accounts. Show current year fee account in COLUMN 2 as calculated in Part Two of report. Line 2 Show total disbursements on a cash basis for the year to date for all accounts. Show current year fee account in COLUMN 2 as calculated in Part Three of report. Line 3 Show difference between lines 1 and 2 for all accounts. Line 4 Show bank statement balance(s) at close of quarter. Line 5 Show total deposits made prior to close of quarter that are not reflected in bank statement(s). Line 6 Show total amount of checks issued prior to close of quarter that are not reflected in bank statement(s). Line 7 Show investments. Line 8 Show line 4 adjusted for lines 5, 6, and 7. Line 8 should equal line 3 for all accounts. Line 9 Complete for quarter ending 12/31. Show calculation in Part Two of report. Line 10 Complete for quarter ending 12/31. Show calculation in Part Three of report. Line 11 Complete for quarter ending 12/31. Show line 8 adjusted for lines 9 and 10. All debt to be shown in Part Four. Report due to: State Local Finance Officer, 100 Airport Road, Third Floor Frankfort, KY 40601 by the 30th day following the close of each quarter. Fax # 502-227-8691 / Ph # 502-892-3487.

Approved by the fiscal court on the 13th day of January, 2026.

R-22  
County Judge/Executive

1-13-2026  
Date

County Clerk's Budget and Report

To the best of my knowledge the information reported herein for the budget/quarter ended December 31, 2026 is accurate and complete.

By Ben. McC  
Signature of County Clerk

1-9-26  
Date

All Accounts

| Part Two<br>Receipts                     | Budget<br>Estimate | 1/1 thru<br>3/31 | 4/1 thru<br>6/30 | 7/1 thru<br>9/30 | 10/1 thru<br>12/31 | Total<br>YTD | Accounts<br>Receivable 12/31 | Settlement<br>Total |
|------------------------------------------|--------------------|------------------|------------------|------------------|--------------------|--------------|------------------------------|---------------------|
| 1. Federal Grants/Reimbursements         | \$247,409.00       |                  |                  |                  |                    |              |                              |                     |
| 2. State Grants                          |                    |                  |                  |                  |                    |              |                              |                     |
| 3. State Fees For Services               | \$35,000.00        |                  |                  |                  |                    |              |                              |                     |
| 4. Fiscal Court                          | \$15,000.00        |                  |                  |                  |                    |              |                              |                     |
| 5. Revenue Supplement (< 20,000 pop)     |                    |                  |                  |                  |                    |              |                              |                     |
| 6. Licenses and Taxes                    |                    |                  |                  |                  |                    |              |                              |                     |
| 7. Motor Vehicle:                        |                    |                  |                  |                  |                    |              |                              |                     |
| 8. Licenses and Transfers                | \$2,910,000.00     |                  |                  |                  |                    |              |                              |                     |
| 9. Usage Tax                             | \$16,500,000.00    |                  |                  |                  |                    |              |                              |                     |
| 10. Tangible Personal Property Tax       | \$10,300,000.00    |                  |                  |                  |                    |              |                              |                     |
| 11. Notary Fees                          | \$13,500.00        |                  |                  |                  |                    |              |                              |                     |
| 12. Lien Release Fees                    | \$57,500.00        |                  |                  |                  |                    |              |                              |                     |
| 13. Licenses: (describe)                 |                    |                  |                  |                  |                    |              |                              |                     |
| 14. Marriage                             | \$26,300.00        |                  |                  |                  |                    |              |                              |                     |
| 15.                                      |                    |                  |                  |                  |                    |              |                              |                     |
| 16.                                      |                    |                  |                  |                  |                    |              |                              |                     |
| 17.                                      |                    |                  |                  |                  |                    |              |                              |                     |
| 18.                                      |                    |                  |                  |                  |                    |              |                              |                     |
| 19. Document Storage Fee                 | \$143,000.00       |                  |                  |                  |                    |              |                              |                     |
| 20. Deed Transfer Tax                    | \$614,000.00       |                  |                  |                  |                    |              |                              |                     |
| 21. Delinquent Taxes                     | \$1,725,000.00     |                  |                  |                  |                    |              |                              |                     |
| 22. Fees Collected for Services          |                    |                  |                  |                  |                    |              |                              |                     |
| 23. Recordings:                          |                    |                  |                  |                  |                    |              |                              |                     |
| 24. Deeds, Easements, and Contracts      | \$100,900.00       |                  |                  |                  |                    |              |                              |                     |
| 25. Real Estate Mortgages                | \$275,000.00       |                  |                  |                  |                    |              |                              |                     |
| 26. Chattel Mortgages & Financing Stmtns | \$215,000.00       |                  |                  |                  |                    |              |                              |                     |
| 27. Powers of Attorney                   | \$9,000.00         |                  |                  |                  |                    |              |                              |                     |
| 28. All Other Recordings                 | \$266,000.00       |                  |                  |                  |                    |              |                              |                     |
| 29. Charges for Other Services:          |                    |                  |                  |                  |                    |              |                              |                     |
| 30. Copywork                             | \$4,500.00         |                  |                  |                  |                    |              |                              |                     |
| 31. Postage                              | \$23,000.00        |                  |                  |                  |                    |              |                              |                     |

| Part Two (continued)<br>Receipts | Budget<br>Estimate | 1/1 thru<br>3/31 | 4/1 thru<br>6/30 | 7/1 thru<br>9/30 | 10/1 thru<br>12/31 | Total<br>YTD | Accounts<br>Receivable 12/31 | Settlement<br>Total |
|----------------------------------|--------------------|------------------|------------------|------------------|--------------------|--------------|------------------------------|---------------------|
| 32. Other: (describe)            |                    |                  |                  |                  |                    |              |                              |                     |
| 33. Candidate Filing Fee         | \$1,000.00         |                  |                  |                  |                    |              |                              |                     |
| 34. Passport Photo               | \$10,000.00        |                  |                  |                  |                    |              |                              |                     |
| 35. Passport                     | \$25,000.00        |                  |                  |                  |                    |              |                              |                     |
| 36. Miscellaneous Income         | \$1,000.00         |                  |                  |                  |                    |              |                              |                     |
| 37. Total Revenues               | \$33,517,109.00    |                  |                  |                  |                    |              |                              |                     |
| 38. Petty Cash                   |                    |                  |                  |                  |                    |              |                              |                     |
| 39. Borrowed Money               |                    |                  |                  |                  |                    |              |                              |                     |
| 40. State Advancement            |                    |                  |                  |                  |                    |              |                              |                     |
| 41. Total Receipts               | \$33,517,109.00    |                  |                  |                  |                    |              |                              |                     |

Copy the figure shown on Line 40 in the Budget Estimate column to the Summary on page 1, column 1, line 1. Copy the figure shown on Line 40 in the Total YTD column to page 1, column 2, line 1. Copy the figure shown on Line 39 in the Receivable column (use for 12/31 report only) to page 1, line 9.

| Part Three<br>Disbursements             | Budget<br>Estimate | 1/1 thru<br>3/31 | 4/1 thru<br>6/30 | 7/1 thru<br>9/30 | 10/1 thru<br>12/31 | Total<br>YTD | 12/31 Unpaid<br>Obligations | Settlement<br>Total |
|-----------------------------------------|--------------------|------------------|------------------|------------------|--------------------|--------------|-----------------------------|---------------------|
| <b>Required Payments</b>                |                    |                  |                  |                  |                    |              |                             |                     |
| 1. Payments to State (describe)         |                    |                  |                  |                  |                    |              |                             |                     |
| 2. Motor Vehicle:                       |                    |                  |                  |                  |                    |              |                             |                     |
| 3. Licenses & Transfers                 | \$1,949,700.00     |                  |                  |                  |                    |              |                             |                     |
| 4. Usage Tax                            | \$16,005,000.00    |                  |                  |                  |                    |              |                             |                     |
| 5. Tangible Personal Prop Tax           | \$3,538,050.00     |                  |                  |                  |                    |              |                             |                     |
| 6. Licenses: (describe)                 |                    |                  |                  |                  |                    |              |                             |                     |
| 7.                                      |                    |                  |                  |                  |                    |              |                             |                     |
| 8.                                      |                    |                  |                  |                  |                    |              |                             |                     |
| 9.                                      |                    |                  |                  |                  |                    |              |                             |                     |
| 10. Delinquent Tax                      | \$148,350.00       |                  |                  |                  |                    |              |                             |                     |
| 11. Legal Process Tax                   | \$75,000.00        |                  |                  |                  |                    |              |                             |                     |
| 12. Other Services                      | \$80,000.00        |                  |                  |                  |                    |              |                             |                     |
| 13. Payments to Fiscal Court (describe) |                    |                  |                  |                  |                    |              |                             |                     |
| 14. Tangible Personal Property Tax      | \$691,130.00       |                  |                  |                  |                    |              |                             |                     |
| 15. Delinquent Tax                      | \$92,805.00        |                  |                  |                  |                    |              |                             |                     |
| 16. Deed Transfer Tax                   | \$583,300.00       |                  |                  |                  |                    |              |                             |                     |
| 17. Document Storage Fee                | \$143,000.00       |                  |                  |                  |                    |              |                             |                     |
| 18.                                     |                    |                  |                  |                  |                    |              |                             |                     |

| Part Three (continued)<br>Disbursements    | Budget<br>Estimate | 1/1 thru<br>3/31 | 4/1 thru<br>6/30 | 7/1 thru<br>9/30 | 10/1 thru<br>12/31 | Total<br>YTD | 12/31 Unpaid<br>Obligations | Settlement<br>Total |
|--------------------------------------------|--------------------|------------------|------------------|------------------|--------------------|--------------|-----------------------------|---------------------|
| 19.                                        |                    |                  |                  |                  |                    |              |                             |                     |
| 20.                                        |                    |                  |                  |                  |                    |              |                             |                     |
| 21. Payments to Other Districts (describe) |                    |                  |                  |                  |                    |              |                             |                     |
| 22. Tangible Personal Property Tax         | \$5,530,070.00     |                  |                  |                  |                    |              |                             |                     |
| 23. Delinquent Tax                         | \$990,840.00       |                  |                  |                  |                    |              |                             |                     |
| 24.                                        |                    |                  |                  |                  |                    |              |                             |                     |
| 25. Payments to Sheriff                    | \$138,172.50       |                  |                  |                  |                    |              |                             |                     |
| 26.                                        |                    |                  |                  |                  |                    |              |                             |                     |
| 27. Payments to County Attorney            | \$233,220.00       |                  |                  |                  |                    |              |                             |                     |
| 28. Total Required Payments                | \$30,198,637.50    | \$0.00           | \$0.00           | \$0.00           | \$0.00             |              |                             |                     |
| Official Expenses                          |                    |                  |                  |                  |                    |              |                             |                     |
| 29. Personal Services                      |                    |                  |                  |                  |                    |              |                             |                     |
| 30. County Clerk's Gross Salary            | \$150,948.00       |                  |                  |                  |                    |              |                             |                     |
| 31. County Clerk's Expense Allowance       | \$3,600.00         |                  |                  |                  |                    |              |                             |                     |
| 32. Deputies Gross Salaries                | \$1,301,214.50     |                  |                  |                  |                    |              |                             |                     |
| 33. Part Time Gross Salaries               | \$19,800.00        |                  |                  |                  |                    |              |                             |                     |
| 34. Overtime Gross                         | \$40,000.00        |                  |                  |                  |                    |              |                             |                     |
| 35. Unemployment Insurance                 | \$10,000.00        |                  |                  |                  |                    |              |                             |                     |
| 36. Employee Benefits                      |                    |                  |                  |                  |                    |              |                             |                     |
| 37. Employer's Share S.S. (7.65%)          | \$118,000.00       |                  |                  |                  |                    |              |                             |                     |
| 38. Employer's Share Ret.                  | \$285,000.00       |                  |                  |                  |                    |              |                             |                     |
| 39. Employer Paid Health Insurance         | \$208,000.00       |                  |                  |                  |                    |              |                             |                     |
| 40. Other Payroll Disbursements            | \$10,000.00        |                  |                  |                  |                    |              |                             |                     |
| 41. Training Fringe Benefit (HB 810)       | \$6,500.00         |                  |                  |                  |                    |              |                             |                     |
| 42. Contracted Services                    |                    |                  |                  |                  |                    |              |                             |                     |
| 43.                                        |                    |                  |                  |                  |                    |              |                             |                     |
| 44.                                        |                    |                  |                  |                  |                    |              |                             |                     |
| 45.                                        |                    |                  |                  |                  |                    |              |                             |                     |

| Part Three (continued)<br>Disbursements                                                                                                           | Budget<br>Estimate | 1/1 thru<br>3/31 | 4/1 thru<br>6/30 | 7/1 thru<br>9/30 | 10/1 thru<br>12/31 | Total<br>YTD | 12/31 Unpaid<br>Obligations | Settlement<br>Total |
|---------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|------------------|------------------|------------------|--------------------|--------------|-----------------------------|---------------------|
| 46.                                                                                                                                               |                    |                  |                  |                  |                    |              |                             |                     |
| 47.                                                                                                                                               |                    |                  |                  |                  |                    |              |                             |                     |
| 48. Supplies & Materials (describe)                                                                                                               |                    |                  |                  |                  |                    |              |                             |                     |
| 49. Office Supplies                                                                                                                               | \$34,000.00        |                  |                  |                  |                    |              |                             |                     |
| 50.                                                                                                                                               |                    |                  |                  |                  |                    |              |                             |                     |
| 51. Other Charges (describe)                                                                                                                      |                    |                  |                  |                  |                    |              |                             |                     |
| 52. Lease and Maintenance                                                                                                                         | \$10,000.00        |                  |                  |                  |                    |              |                             |                     |
| 53. Dues                                                                                                                                          | \$7,500.00         |                  |                  |                  |                    |              |                             |                     |
| 54. Postage                                                                                                                                       | \$50,000.00        |                  |                  |                  |                    |              |                             |                     |
| 55. Marketing/Advertising                                                                                                                         | \$13,000.00        |                  |                  |                  |                    |              |                             |                     |
| 56. Consulting                                                                                                                                    | \$55,000.00        |                  |                  |                  |                    |              |                             |                     |
| 57. IT Support and License                                                                                                                        | \$30,000.00        |                  |                  |                  |                    |              |                             |                     |
| 58. Office Equipment/ Renovations                                                                                                                 | \$60,000.00        |                  |                  |                  |                    |              |                             |                     |
| 59. Employee Training Program                                                                                                                     | \$1,000.00         |                  |                  |                  |                    |              |                             |                     |
| 60. House Bill 1 Recorded Instruments Grant                                                                                                       | \$247,409.00       |                  |                  |                  |                    |              |                             |                     |
| 61.                                                                                                                                               |                    |                  |                  |                  |                    |              |                             |                     |
| 62.                                                                                                                                               |                    |                  |                  |                  |                    |              |                             |                     |
| 63.                                                                                                                                               |                    |                  |                  |                  |                    |              |                             |                     |
| 64.                                                                                                                                               |                    |                  |                  |                  |                    |              |                             |                     |
| 65.                                                                                                                                               |                    |                  |                  |                  |                    |              |                             |                     |
| 66.                                                                                                                                               |                    |                  |                  |                  |                    |              |                             |                     |
| 67. Total Official Expenses                                                                                                                       | \$32,859,609.00    |                  |                  |                  |                    |              |                             |                     |
| For offices that fee pool, pay fees to county prior to December 31, or counties over 70,000 in population, show payments made on lines 68 and 69. |                    |                  |                  |                  |                    |              |                             |                     |
| 68. Payments to County Treasurer                                                                                                                  | 657,500.00         |                  |                  |                  |                    |              |                             |                     |
| 69. Payments to State Treasurer                                                                                                                   |                    |                  |                  |                  |                    |              |                             |                     |
| Enter total of lines 28, 67, 68 and 69 on line 70                                                                                                 |                    |                  |                  |                  |                    |              |                             |                     |
| 70. Total Disbursements                                                                                                                           | \$33,517,109.00    |                  |                  |                  |                    |              |                             |                     |

Copy the figure shown on Line 70 in the Budget Estimate column to the Summary on page 1, column 1, line 2. Copy the figure shown on Line 70 in the Total YTD column to page 1, column 2, line 2. Copy the figure shown on Line 70 in the Unpaid column (use for 12/31 report only) to page 1, line 10.