

**MADISON COUNTY FISCAL COURT
MADISON COUNTY, KY
RESOLUTION 2026-003**

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

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

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

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

Motion made by Bothie, seconded by Combs.

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:

RT-22
Reagan Taylor
Madison County Judge/Executive

1-13-2026
Date

Attested:

Kenny Barger McC
Kenny Barger
Madison County Clerk

1-13-2026
Date

-GENERAL TERM ORDER

County of Madison

Date January 9, 2026

Order Authorizing Expenditures Office of Madison County Sheriff Calendar Year 2026

Comes Sheriff Mike Coyle, in person and writing filed, in accordance with KRS 64.345, requesting the authorization of expenditures for his/her office for the calendar year 2025.

Whereas, the receipts, to the 75% account, office of the Madison County Sheriff for calendar year 2024 were \$ 0 and for the calendar year 2025 were \$ 0 and whereas I estimate the receipts for the calendar year 2026 to be \$ 0.

Estimated Receipts Calendar Year 20__	\$ <u>0</u>
Surplus or (Deficit) December 31, 2025__	\$ <u>+400,000.00</u>
Estimated Funds Available Calendar Year 20__	\$ <u>0</u>

It is hereby moved that the Madison County Sheriff be allowed to expend the total sum of \$ 6,587,773.00 for the operation of the office during the calendar year 2025.

It is hereby further requested that this total sum of \$ 6,587,773.00 be allocated as follows:

Salaries and Employer's Share of F.I.C.A	
Retirement & Insurance	\$ 5,627,573.00
Regular Office Expenses	\$ 1,090,200.00
Equipment/Vehicles	\$ 270,000.00
Total	\$ 6,987,773.00

The Madison County Sheriff further requests, that with the amount of \$ 5,627,573.00 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 said Madison County Sheriff with the Madison County Sheriff having full power of substitution from time to time as he/she may see fit.

Respectfully submitted,

Mike Boyle
1/13/2024

APPROVED AND ORDERED BY:

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

MADISON County Sheriff

Part One - Summary and Reconciliation of All Accounts

Show & Describe All Accounts	Column 1 2026 Fee Account Budget Estimate	Column 2 2026 Fee Account Cumulative Actual	Column 3 Account (NOT FEE ACCOUNT)	Column 4 Account (NOT FEE ACCOUNT)	Column 5 Account (NOT FEE ACCOUNT)
1. Receipts YTD	\$6,987,773.00				
2. Total Disbursements YTD	\$6,987,773.00				
3. Book Balance/Excess Fees					
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, 1024 Capital Center Drive, Suite 340, Frankfort, KY 40601-8204 by the 30th day following the close of each quarter. Fax # 502-573-3712 / Ph # 502-573-3710.

Approved by the fiscal court on the 13TH day of JANUARY, 2026.

County Judge/Executive

Date

To the best of my knowledge the information reported herein for the budget/quarter ended 12/31/2026 is accurate and complete.

Signature of County Sheriff

Date

FY 2026-2026 Fund Budget

MADISON COUNTY SHERIFF

Fund Type: Governmental Fund: General Fund

Account	Name	Original Budget	Percent
General Fund			
01-4100- -	KLEFFP	200,000.00	2.86%
01-4101- -	COURT CLAIMS/ AC38	350,000.00	5.01%
01-4101-001-	KCPC/HUMAN RESOURCES	1,000.00	0.01%
01-4101-002-	ESH	1,000.00	0.01%
01-4101-003-	AC34/RETURN OF FUGITIVE	45,000.00	0.64%
01-4102- -	STATE GRANTS (HWY SAFETY)	30,500.00	0.44%
01-4103- -	TELECOMMUNICATIONS TAX	12,800.00	0.18%
01-4105- -	JUVENILE TRANSPORT	1,500.00	0.02%
01-4106- -	DELINQUENT TAXES	155,000.00	2.22%
01-4107- -	TAX COMMISSIONS (DISTRICTS)	1,150,000.00	16.46%
01-4107-001-	TAX COMMISSION (SCHOOLS)	750,000.00	10.73%
01-4112- -	AUTO INSPECTIONS	110,000.00	1.57%
01-4113- -	ACCIDENT/REPORTS	3,500.00	0.05%
01-4114- -	SUMMONS/VACATES	220,000.00	3.15%
01-4115- -	CCDW	16,500.00	0.24%
01-4115-001-	CCDW PHOTOS	500.00	0.01%
01-4117-001-	COPIES/FINGERPRINTS	15,000.00	0.21%
01-4117-002-	REIMBURSE OFFICE EXPENSE/CHURCHES	15,000.00	0.21%
01-4117-004-	REIMBURSEMENT TO SRO	200,000.00	2.86%
01-4117-005-	REIMBURSEMENT TO DEA	19,000.00	0.27%
01-4117-006-	REIMBURSE TO HOMELAND	5,000.00	0.07%
01-4118- -	TOWING & STORAGE	95,000.00	1.36%
01-4119- -	ARREST FEES/AC33	14,000.00	0.20%
01-4120- -	SECURITY SERVICES	25,000.00	0.36%
01-4121- -	IMPREST CASH		
01-4131- -	FISCAL COURT 25% SUPPORT	350,000.00	5.01%
01-4133- -	FISCAL COURT SUPPORT	2,720,473.00	38.93%
01-4134- -	SHERIFF 10% ADD ON FEE	82,000.00	1.17%
01-4137- -	FISCAL COURT FILING FEES		
01-4138- -	INTEREST		
	30 Accounts Listed	4100	6,587,773.00 96.48%
01-4901- -	SURPLUS FROM PRIOR YEAR		400,000.00 5.72%
	1 Accounts Listed	4900	400,000.00 5.86%
	31 Accounts Listed	Total Revenues	6,987,773.00

General Fund

01-5015-101-	SHERIFF SALARY	156,500.00	2.24%
01-5015-103-	DEPUTIES GROSS SALARIES WITH KLEPPF	2,324,650.00	33.27%
01-5015-104-	SRO SALARIES	210,000.00	3.01%
01-5015-106-	CSO PART TIME	205,048.00	2.93%
01-5015-106-01	OFFICE/TAX PART TIME	124,000.00	1.77%
01-5015-106-02	CSO FULL TIME	427,550.00	6.12%
01-5015-106-03	OFFICE FULL TIME	189,475.00	2.71%
01-5015-119-	SHERIFF HIGHWAY SAFETY	30,500.00	0.44%
01-5015-178-	OVERTIME INCLUDING ALL OT AGENCIES	81,000.00	1.16%

FY 2026-2026 Fund Budget

MADISON COUNTY SHERIFF

Fund Type: Governmental Fund: General Fund

Account	Name	Original Budget	Percent
General Fund			
01-5015-182-	TRAINING INCENTIVE	5,500.00	0.08%
01-5015-302-	ADVERTISING	2,500.00	0.04%
01-5015-307-	AUDITING FEES	35,000.00	0.50%
01-5015-318-	TECHNOLOGY	70,000.00	1.00%
01-5015-319-	SAFE TRACK,LEEDS,PMAM,T RUETERS	18,000.00	0.26%
01-5015-319-01	GUTS, FISCALBOOKS, DUES	11,000.00	0.16%
01-5015-332-	LEGAL EXPENSE	2,000.00	0.03%
01-5015-348-	25% PAYMENTS TO FISCAL COURT	350,000.00	5.01%
01-5015-369-	TOWING EXPENSE	30,000.00	0.43%
01-5015-399-	PRISONER TRANSPORT	5,000.00	0.07%
01-5015-402-	CANINE EXPENSES	5,500.00	0.08%
01-5015-413-	RECORDS MAINTENANCE SYSTEM	5,000.00	0.07%
01-5015-429-	FUEL	170,000.00	2.43%
01-5015-435-	DEPUTY EQUIPMENT	65,000.00	0.93%
01-5015-443-	VEHICLE EQUIPMENT	5,000.00	0.07%
01-5015-445-	SUPPLIES	30,000.00	0.43%
01-5015-446-	ACCIDENT RECONSTRUCTION EXPENSES	1,500.00	0.02%
01-5015-481-	UNIFORMS	25,000.00	0.36%
01-5015-529-	LAW ENFORCEMENT LIABILITY	78,000.00	1.12%
01-5015-531-	BONDS	1,700.00	0.02%
01-5015-535-	VEHICLE INSURANCE	85,000.00	1.22%
01-5015-548-01	FISCAL COURT FILING FEES PAYMENTS		
01-5015-563-	POSTAGE	6,000.00	0.09%
01-5015-573-	VERIZON/PHONE	25,000.00	0.36%
01-5015-574-	CONVENTIONS AND DEPUTY TRAINING	24,500.00	0.35%
01-5015-576-	TRAVEL VOUCHERS	1,500.00	0.02%
01-5015-590-	MDT	6,000.00	0.09%
01-5015-592-	VEHICLE MAINTENANCE	80,000.00	1.14%
01-5015-723-	VEHICLES	270,000.00	3.86%
38 Accounts Listed		5000	5,162,423.00 75.61%
01-9100-521-	ALCOHOL/ DRUG/ CAR DEDUCTIBLES	6,000.00	0.09%
1 Accounts Listed		9100	6,000.00 0.09%
01-9400-201-	EMPLOYERS SHARE SOCIAL SECURITY	295,850.00	4.23%
01-9400-202-	EMPLOYERS SHARE NON HAZARD RETIREMENT	162,500.00	2.33%
01-9400-202-01	EMPLOYERS SHARE HAZARDOUS RETIREMENT	783,000.00	11.21%
01-9400-205-	EMPLOYERS SHARE HEALTH INSURANCE	438,000.00	6.27%
01-9400-208-	UNEMPLOYMENT INSURANCE	20,000.00	0.29%
01-9400-209-	WORKERS COMP	120,000.00	1.72%
6 Accounts Listed		9400	1,819,350.00 26.65%
45 Accounts Listed		Total Appropriations 6,987,773.00	