

**MADISON COUNTY FISCAL COURT  
MADISON COUNTY, KY  
RESOLUTION 2026-047**

**A RESOLUTION RELATING TO A REQUEST FOR WRITTEN AUTHORIZATION  
FROM THE DEPARTMENT FOR LOCAL GOVERNMENT (DLG) TO EXCEED THE  
SIXTY-FIVE PERCENT (65%) EXPENDITURE THRESHOLD FOR THE AMERICAN  
RESCUE PLAN ACT (ARPA) FUND BUDGET**

**WHEREAS**, pursuant to KRS 68.310, Madison County Fiscal Court respectfully requests DLG's approval to exceed the statutory 65% expenditure limitation for the first half of Fiscal Year 2026-2027 for our ARPA fund budget; and

**WHEREAS**, the County is currently in the fourth year of the elected officials' term, we understand the statutory limitation prohibiting counties from expending more than 65% of any fund budget prior to December 31, 2026. However, due to federal ARPA requirements mandating that all ARPA funds be fully obligated and expended by December 31, 2026, the County will necessarily expend 100% of the ARPA fund budget during the first half of the fiscal year; and

**WHEREAS**, these expenditures are directly related to federally authorized ARPA projects and obligations already approved by the Fiscal Court;

**NOW, THEREFORE, BE IT RESOLVED THAT THE FISCAL COURT DOES HEREBY APPROVE THIS RESOLUTION 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

6-1-2026  
Date

**Attested:**

Kenny Barger  
Kenny Barger  
Madison County Clerk

6-1-2026  
Date



**OFFICE OF THE GOVERNOR  
DEPARTMENT FOR LOCAL GOVERNMENT**

**Andy Beshear**  
GOVERNOR

100 Airport Road, Third Floor  
Frankfort, Kentucky 40601  
Phone: (502) 573-2382  
Fax: (502) 227-8691

**Matt Sawyers**  
COMMISSIONER

July 13, 2026

The Honorable Reagan Taylor  
Madison County Judge Executive  
Madison County Courthouse  
135 W. Irvine Street, Suite 300  
Richmond, KY 40475

Dear Judge Taylor:

Your request for exemption set forth in KRS 68.310 regarding the 65/35 rule for FY 2026-2027 as it relates to the following Fund is granted:

**1. American Rescue Plan Act (ARPA) Fund**

We wish you luck on your projects and please know we are here to assist you in your efforts.

Sincerely,

A handwritten signature in blue ink that reads "Robert O. Brown".

Robert O. Brown  
State Local Finance Officer



Madison County Fiscal Court  
135 W. Irvine Street, 3<sup>rd</sup> Floor – Suite 300  
Richmond, KY 40475  
859-624-4700 | [www.madisoncountky.gov](http://www.madisoncountky.gov)

June 1, 2026

Department for Local Government  
Office of Financial Management and Administration  
100 Airport Road, 3rd Floor  
Frankfort, KY 40601

Re: Request for Approval to Exceed 65% Expenditure Limitation Pursuant to KRS 68.310

Dear Robert Brown:

Pursuant to KRS 68.310, Madison County Fiscal Court respectfully requests approval to exceed the statutory 65% expenditure limitation for the first half of Fiscal Year 2026-2027 for our American Rescue Plan Act (ARPA) fund budget.

As the County is currently in the fourth year of the elected officials' term, we understand the statutory limitation prohibiting counties from expending more than 65% of any fund budget prior to December 31, 2026. However, due to federal ARPA requirements mandating that all ARPA funds be fully obligated and expended by December 31, 2026, the County will necessarily expend 100% of the ARPA fund budget during the first half of the fiscal year.

These expenditures are directly related to federally authorized ARPA projects and obligations already approved by the Fiscal Court.

Accordingly, Madison County Fiscal Court respectfully requests written authorization from the Department for Local Government to exceed the 65% expenditure threshold for the ARPA fund only, in order to comply with all applicable federal requirements and deadlines.

Please contact me if any additional information or supporting documentation is needed regarding this request.

Thank you for your consideration.

Sincerely,

Reagan Taylor  
Madison County Judge/Executive

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Reagan Taylor  
Judge Executive

James Brian Combs  
Magistrate District 1

Stephen Lochmueller  
Magistrate District 2

Billy Ray Hughes  
Magistrate District 3

Tom Botkin  
Magistrate District 4



This represents the end of the Official Resolution.

The remaining pages are supporting documentation collected through the process and were deemed important for historical reference.