

**MADISON COUNTY FISCAL COURT  
MADISON COUNTY, KY  
RESOLUTION 2025-131**

**A RESOLUTION OF THE MADISON COUNTY FISCAL COURT APPROVING  
AN UPDATED ANNUAL STANDING ORDER ("ORDER") TO PRE-APPROVE  
CERTAIN RECURRING EXPENSES FOR FISCAL YEAR 2025-2026.  
THIS RESOLUTION SUPERSEDES RESOLUTION 2025-050.**

**WHEREAS**, pursuant to KRS 68.275(3) and KRS 68.020, the Madison County Fiscal Court (the "County") may adopt an Order to pre-approve the payments of monthly payroll, utility expenses, and payments to vendors listed in the pre-approved list by DLG and budget documents; and

**WHEREAS**, no other expenses shall be pre-approved pursuant to this subsection without the written consent of the State Local Finance Officer; and

**WHEREAS**, the County, in accordance with state law, hereby orders the recurring expenses for monthly payroll, utility expenses, and payments to vendors that regularly provide services to the County; and listed in the attached Order to be paid when due; and

**WHEREAS**, it is hereby acknowledged that the standing orders shall expire after July 1<sup>st</sup> of each fiscal year and no more payments designated in the Order shall be pre-approved unless a new Order is adopted by the County according to the provisions of KRS 68.275(3) and KRS 68.020;

**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 Lochmueller, seconded by Combs.

| Vote: | YES | NO | ABSTAIN |
|-------|-----|----|---------|
|-------|-----|----|---------|

|                                |          |               |               |
|--------------------------------|----------|---------------|---------------|
| Magistrate James Brian Combs   | <u>✓</u> | <u>      </u> | <u>      </u> |
| Magistrate Stephen Lochmueller | <u>✓</u> | <u>      </u> | <u>      </u> |
| Magistrate Billy Ray Hughes    | <u>✓</u> | <u>      </u> | <u>      </u> |
| Magistrate Tom Botkin          | <u>✓</u> | <u>      </u> | <u>      </u> |
| Judge/Executive Reagan Taylor  | <u>✓</u> | <u>      </u> | <u>      </u> |

**Signed:**

Reagan Taylor  
Madison County Judge/Executive

12-16-2025  
Date

**Attested:**

Kenny Barget  
Madison County Clerk

12-16-2025  
Date

**ANNUAL STANDING ORDER TO PRE-APPROVE CERTAIN RECURRING EXPENSES  
MADISON COUNTY FISCAL COURT  
Fiscal Year 2025-2026**

Pursuant to KRS 68.275(3), "The Fiscal Court may adopt an order, to pre-approve the payments 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 in accordance with state law hereby orders the following recurring expenses for payroll and utilities be paid when due.

The Fiscal Court further orders upon the written consent of the State Local Finance Officer the following expenses be paid when due:

| Account Number | Description                               |
|----------------|-------------------------------------------|
| 01-5001-101-   | COUNTY JUDGE/EXEC. - SALARY               |
| 01-5001-106-   | COUNTY JUDGE/EXEC. - OFFICE STAFF (3 FT)  |
| 01-5005-101-   | COUNTY ATTORNEY - SALARY                  |
| 01-5005-141-   | ADMINISTRATOR OF DIVERSION PROGRAM        |
| 01-5005-165-   | ASSISTANT COUNTY ATTORNEY                 |
| 01-5015-563-   | SHERIFF'S OFFICE POSTAGE                  |
| 01-5020-101-   | COUNTY CORONER SALARY                     |
| 01-5020-103-   | DEPUTY CORONERS                           |
| 01-5020-210-   | CORONER EXPENSE ALLOWANCE                 |
| 01-5020-578-   | CORONER UTILITIES                         |
| 01-5025-101-01 | MAGISTRATE #1 SALARY                      |
| 01-5025-101-02 | MAGISTRATE #2 SALARY                      |
| 01-5025-101-03 | MAGISTRATE #3 SALARY                      |
| 01-5025-101-04 | MAGISTRATE #4 SALARY                      |
| 01-5025-210-   | MAGISTRATES EXPENSE ALLOWANCE             |
| 01-5025-309-01 | GRANT CONSULTING CONTRACT                 |
| 01-5025-331-   | LEASE PAYMENTS                            |
| 01-5025-399-   | COMMUNITY LIAISON CONTRACT                |
| 01-5035-199-   | BOARD OF ASSESSMENT APPEALS               |
| 01-5040-102-   | COUNTY TREASURER SALARY                   |
| 01-5045-106-   | FINANCE OFFICE STAFF (4 FT)               |
| 01-5045-331-   | POSTAGE MACHINE                           |
| 01-5045-399-   | SHREDDING SERVICE                         |
| 01-5045-563-   | FINANCE OFFICE POSTAGE                    |
| 01-5045-572-   | SALES AND USE TAX                         |
| 01-5046-106-   | HR STAFF (2 FT)                           |
| 01-5060-101-   | FEES TO CIRCUIT CLERK (LAW LIBRARY)       |
| 01-5065-191-   | ELECTION BOARD COMMISSIONERS              |
| 01-5065-192-   | ELECTION OFFICERS / EXTRA PERSONNEL       |
| 01-5080-175-   | CUSTODIAL STAFF (6 FT)                    |
| 01-5080-178-   | CUSTODIAL OVERTIME                        |
| 01-5080-366-   | COURTHOUSE DUMPSTER SERVICE               |
| 01-5080-578-   | COURTHOUSE UTILITIES                      |
| 01-5081-578-   | FAMILY COURT UTILITIES                    |
| 01-5085-578-   | FIRST STREET/FARRIS PARKS ANNEX UTILITIES |
| 01-5085-578-01 | MADISON AVENUE UTILITIES                  |
| 01-5086-578-   | COURTHOUSE ANNEX UTILITIES                |
| 01-5087-578-   | CHASE BANK BUILDING UTILITIES             |
| 01-5091-129-   | INFORMATION TECH STAFF (6 FT)             |
| 01-5091-338-   | COPIER MAINTENANCE                        |

| Account Number | Description                                      |
|----------------|--------------------------------------------------|
| 01-5091-573-   | COUNTY TELEPHONE SYSTEM                          |
| 01-5091-573-01 | COUNTY WIRELESS TELEPHONE SYSTEM                 |
| 01-5091-578-   | COUNTY INTERNET SYSTEM                           |
| 01-5115-106-   | PLANNING & DEVELOPMENT STAFF (6 FT)              |
| 01-5115-191-   | BOARD OF ADJUSTMENTS                             |
| 01-5115-191-01 | PLANNING COMMISSION                              |
| 01-5115-332-   | PLANNING & DEVELOPMENT LEGAL SERVICES            |
| 01-5115-398-   | ELECTRICAL INSPECTIONS CONTRACT                  |
| 01-5115-582-01 | SUBDIVISION SECURITY LIGHTS                      |
| 01-5120-106-   | FIRE DEPARTMENT STAFF (30 FT)                    |
| 01-5120-179-   | PART TIME FIREFIGHTERS (3 PT)                    |
| 01-5120-183-   | FIREFIGHTERS INCENTIVE PAY                       |
| 01-5120-366-   | FIRE STATION DUMPSTERS                           |
| 01-5120-578-   | FIRE DEPT #2 UTILITIES                           |
| 01-5120-581-01 | FIRE DEPT #1 UTILITIES                           |
| 01-5135-106-   | EMA STAFF                                        |
| 01-5205-102-   | DOG WARDEN/ANIMAL CARE COORDINATOR               |
| 01-5205-106-   | ANIMAL SHELTER STAFF (7 FT, 2 PT)                |
| 01-5205-178-   | ANIMAL SHELTER OVERTIME                          |
| 01-5205-578-   | ANIMAL SHELTER UTILITIES                         |
| 01-5215-106-   | SOLID WASTE STAFF (2 FT)                         |
| 01-5215-178-   | SOLID WASTE OVERTIME                             |
| 01-5215-366-   | SOLID WASTE CONTRACTING SERVICES                 |
| 01-5232-581-   | SAFETY CITY WATER/SEWER                          |
| 01-5232-582-   | SAFETY CITY ELECTRIC                             |
| 01-5401-581-03 | WHITE HALL PARK WATER/SEWER                      |
| 01-5401-581-04 | UNION CITY PARK WATER/SEWER                      |
| 01-5401-581-05 | WILGREEN LAKE MARINA WATER/SEWER                 |
| 01-5401-582-03 | WHITE HALL PARK ELECTRIC                         |
| 01-5401-582-04 | UNION CITY PARK ELECTRIC                         |
| 01-5401-582-05 | KIRKSVILLE PARK ELECTRIC                         |
| 01-5401-582-06 | WILGREEN LAKE MARINA ELECTRIC                    |
| 01-5402-106-   | PRO SHOP STAFF (3 FT, 8 SEASONAL)                |
| 01-5402-318-   | GOLF COURSE CREDIT CARD PROCESSING               |
| 01-5403-177-   | GOLF COURSE MAINTENANCE STAFF (2 FT, 2 SEASONAL) |
| 01-5403-331-01 | MAINTENANCE EQUIPMENT LEASE                      |
| 01-5403-366-   | GOLF COURSE DUMPSTER SERVICE                     |
| 01-5403-578-   | GOLF COURSE UTILITIES                            |
| 01-7100-601-   | 2017 SERIES BONDS PRINCIPAL                      |
| 01-7100-601-01 | 2021 SERIES ENERGY PROJECT BOND PRINCIPAL        |
| 01-7100-605-   | 2017 SERIES BONDS INTEREST                       |
| 01-7100-605-01 | 2021 SERIES ENERGY PROJECT BOND INTEREST         |
| 01-7200-601-06 | 2012 SERIES BONDS-PRINCIPAL 2021 B               |
| 01-7200-605-06 | 2012 SERIES BONDS-INTEREST 2021 B                |
| 01-7700-602-03 | KACO FIRE TRUCK LEASE PRINCIPAL                  |
| 01-7700-602-04 | KACO LEASE VOTING MACHINES PRINCIPAL             |
| 01-7700-606-03 | KACO FIRE TRUCK LEASE INTEREST                   |
| 01-7700-606-04 | KACO LEASE VOTING MACHINES INTEREST              |
| 01-9100-521-   | INSURANCE PREMIUMS (PROPERTY, LIABILITY, FLEET)  |
| 01-9100-521-01 | INSURANCE CLAIMS                                 |
| 01-9100-521-02 | LAW ENFORCEMENT LIABILITY CLAIMS                 |
| 01-9400-201-   | SOCIAL SECURITY, CO. MATCH                       |
| 01-9400-202-   | RETIREMENT, CO. MATCH                            |

| Account Number  | Description                           |
|-----------------|---------------------------------------|
| 01-9400-204-    | LIFE INSURANCE                        |
| 01-9400-205-    | EMPLOYEE HEALTH INSURANCE             |
| 01-9400-208-    | UNEMPLOYMENT COMPENSATION INSURANCE   |
| 01-9400-209-    | WORKMEN'S COMPENSATION                |
| 01-9400-211-    | MEDICARE MATCH                        |
| 02-6103-102-    | ROAD SUPERVISOR SALARY                |
| 02-6105-106-    | ROAD STAFF (28 FT, 2 PT)              |
| 02-6105-178-    | ROAD OVERTIME                         |
| 02-6105-179-    | SEASONAL WORKERS (3 SEASONAL)         |
| 02-6105-581-    | ROAD NORTH - WATER/SEWER              |
| 02-6105-581-01  | ROAD SOUTH - WATER/SEWER              |
| 02-6105-582-    | ROAD NORTH - ELECTRIC                 |
| 02-6105-582-01  | ROAD SOUTH - ELECTRIC                 |
| 02-6105-583-    | ROAD NORTH - NATURAL GAS              |
| 02-6105-583-01  | ROAD SOUTH - NATURAL GAS              |
| 02-9400-201-    | SOCIAL SECURITY COUNTY MATCH          |
| 02-9400-202-    | RETIREMENT, COUNTY MATCH              |
| 02-9400-204-    | LIFE INSURANCE                        |
| 02-9400-205-    | HEALTH INSURANCE                      |
| 02-9400-211-    | MEDICARE MATCH                        |
| 03-5101-101-    | JAILERS SALARY                        |
| 03-5101-103-    | FLOOR STAFF (35 FT)                   |
| 03-5101-105-    | CHIEF DEPUTY                          |
| 03-5101-127-    | DETENTION CENTER FINANCE OFFICER      |
| 03-5101-165-    | FINANCE CLERK                         |
| 03-5101-177-    | MAINTENANCE STAFF                     |
| 03-5101-178-    | JAIL OVERTIME                         |
| 03-5101-179-    | PART TIME PERSONNEL(5 PT)             |
| 03-5101-343-    | CONTRACTUAL MEDICAL SERVICES          |
| 03-5101-366-    | DUMPSTER SERVICE                      |
| 03-5101-572-    | SALES AND USE TAX                     |
| 03-5101-573-    | TELEPHONE                             |
| 03-5101-581-    | WATER/SEWER                           |
| 03-5101-582-    | ELECTRIC                              |
| 03-5101-583-    | NATURAL GAS                           |
| 03-9400-201-    | SOCIAL SECURITY, COUNTY SHARE         |
| 03-9400-202-    | RETIREMENT, COUNTY SHARE              |
| 03-9400-204-    | LIFE INSURANCE                        |
| 03-9400-205-    | HEALTH INSURANCE                      |
| 03-9400-211-    | MEDICARE MATCH                        |
| 04-7100-601-    | ROAD EQUIPMENT BOND PRINCIPAL         |
| 04-7100-605-    | ROAD EQUIPMENT BOND INTEREST          |
| 08-5136-106-098 | CSEPP STAFF SALARIES                  |
| 08-5136-299-099 | FRINGE BENEFITS FOR CSEPP STAFF       |
| 08-5136-373-103 | 800 MHZ SERVICE CONTRACT              |
| 08-5136-398-521 | CLOSEOUT PERSONNEL                    |
| 08-5136-548-128 | JIC OPERATING EXPENSE AND MAINTENANCE |
| 08-5136-578-140 | EOC UTILITY COSTS                     |
| 08-9400-201-    | SOCIAL SECURITY COUNTY MATCH          |
| 08-9400-202-    | RETIREMENT COUNTY MATCH               |
| 08-9400-204-    | LIFE INSURANCE                        |
| 08-9400-205-    | HEALTH INSURANCE                      |
| 08-9400-211-    | MEDICARE COUNTY MATCH                 |

| Account Number           | Description                        |
|--------------------------|------------------------------------|
| 75-5135-106-             | EMA STAFF                          |
| 75-5135-578-             | EMA UTILITIES                      |
| 75-9400-201-             | SOCIAL SECURITY                    |
| 75-9400-202-             | RETIREMENT MATCH                   |
| 75-9400-204-             | LIFE INSURANCE                     |
| 75-9400-205-             | HEALTH INSURANCE                   |
| 75-9400-208-             | UNEMPLOYMENT INSURANCE             |
| 75-9400-209-             | WORKERS COMPENSATION INSURANCE     |
| 75-9400-211-             | MEDICARE MATCH                     |
| 76-5145-159-             | 911 SALARIES (27 FT, 2 PT)         |
| 76-5145-178-             | 911 OVERTIME                       |
| 76-5145-319-             | COMPUTER SOFTWARE MAINTENANCE      |
| 76-5145-521-             | PROPERTY, LIABILITY INSURANCE      |
| 76-5145-573-             | E-911 CELL PHONES                  |
| 76-5145-573-01           | TELENETWORKING DATA BASE COST      |
| 76-5145-578-             | 911 UTILITIES                      |
| 76-5145-581-             | WATER/SEWER                        |
| 76-5145-582-             | ELECTRIC                           |
| 76-5145-583-             | NATURAL GAS                        |
| 76-5145-590-             | COPIER MAINTENANCE                 |
| 76-9400-201-             | SOCIAL SECURITY                    |
| 76-9400-202-             | RETIREMENT MATCH                   |
| 76-9400-204-             | LIFE INSURANCE                     |
| 76-9400-205-             | HEALTH INSURANCE                   |
| 76-9400-208-             | UNEMPLOYMENT INSURANCE             |
| 76-9400-209-             | WORKERS COMPENSATION INSURANCE     |
| 78-9400-299-             | SELF-INSURED HEALTH INSURANCE ACCT |
| 82-5010-446-             | CLERK STORAGE EXPENSES             |
| 174 Preapproved Accounts |                                    |

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 according to the provisions of KRS 68.275(3).

Motion made by: LOCHMUELLER

Seconded by: COMBS

Vote: All yes

Signature: R 72 December 16, 2025  
Judge/Executive Date

Approved: Robert O. Brown 12-22-2025  
State Local Finance Officer Date