

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

**AN ORDINANCE RELATING TO THE ADOPTION OF THE
FY 2026-2027 MADISON COUNTY FISCAL COURT BUDGET**

WHEREAS, the Madison County Fiscal Court is responsible for the administration of the County Budget; and

WHEREAS, the Madison County Fiscal Court has reviewed the proposed FY 2026-2027 Fiscal Court Budget; and

WHEREAS, the County Treasurer has reviewed the budget to ensure sound financial practices;

NOW, THEREFORE, BE IT ORDAINED by the Fiscal Court of the County of Madison, Commonwealth of Kentucky, that the proposed FY 2026-2027 Fiscal Court Budget be approved.

THIS ORDINANCE SHALL BECOME EFFECTIVE ON THE DATE OF THE SECOND READING AND ADOPTION.

THIS DOCUMENT WAS FIRST INTRODUCED AND GIVEN FIRST READING IN SUMMARY at a duly convened meeting of the Fiscal Court of Madison County, Kentucky, held on the 1 day of June 2026.

THIS DOCUMENT WAS GIVEN SECOND READING AND ADOPTED at a duly convened meeting of the Fiscal Court of Madison County, Kentucky, held on the 23RD day of JUNE 2026.

MOTION BY:

Combs

SECONDED BY:

Lochmueller

VOTE:

YES

NO

ABSTAIN

ABSENT

Magistrate James Brian Combs
Magistrate Stephen Lochmueller
Magistrate Billy Ray Hughes
Magistrate Tom Botkin
Judge/Executive Reagan Taylor

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Signed:

R-22
Reagan Taylor
Madison County Judge/Executive

Attested:

Kenny Barger
Kenny Barger
Madison County Clerk



Andy Beshear
GOVERNOR

OFFICE OF THE GOVERNOR
DEPARTMENT FOR LOCAL GOVERNMENT

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

Matt Sawyers
COMMISSIONER

June 12, 2026

The Honorable Reagan Taylor
Madison County Judge Executive
Madison County Courthouse
135 West Main Street, 3rd Floor
Richmond, KY 40475

Dear Judge Taylor:

Enclosed you will find the approved 2026 - 2027 fiscal year budget for Madison County. It is important that I relay to you that no county expenditures can be legally made after July 1 until the budget is adopted. After adoption of your budget by ordinance, the county **MUST** provide the Department for Local Government a copy of the approved budget. Please send this via email to your Local Government Advisor.

I also would like you to know that typically we do not receive assessment information necessary to set county tax rates prior to July 1, 2026. Upon receipt of the assessment information from the Department of Revenue, we will calculate the compensating and 4% tax rate as required by law and forward that information to you and your county clerk.

If you have any questions concerning your budget, please feel free to contact your Local Government Advisor at 800-346-5606.

Sincerely,

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

Robert O. Brown
State Local Finance Officer

Enclosures

Proposed Budget Revenues

MADISON COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds Dept: All Departments

Fiscal Year 2026-2027

General Fund		
4100	TAXES	15,045,100.00
4300	EXCESS FEES	2,850,000.00
4400	LICENSE AND PERMITS	440,200.00
4500	INTERGOVERNMENTAL REVENUES	3,404,400.00
4600	CHARGES FOR SERVICES	1,760,400.00
4700	MISCELLANEOUS REVENUES	713,000.00
4800	INTEREST EARNED	830,000.00
4900	SURPLUS, BORROWING AND TRANSFERS	37,261,800.00
Total General		62,304,900.00
Road Fund		
4500	INTERGOVERNMENTAL REVENUES	2,934,400.00
4600	CHARGES FOR SERVICES	350,000.00
4700	MISCELLANEOUS REVENUES	10,000.00
4800	INTEREST EARNED	5,000.00
4900	SURPLUS, BORROWING AND TRANSFERS	1,747,700.00
Total Road		5,047,100.00
Jail Fund		
4500	INTERGOVERNMENTAL REVENUES	837,000.00
4600	CHARGES FOR SERVICES	110,000.00
4700	MISCELLANEOUS REVENUES	183,800.00
4800	INTEREST EARNED	8,000.00
4900	SURPLUS, BORROWING AND TRANSFERS	4,390,500.00
Total Jail		5,529,300.00
Local Government Economic Assistance Fund		
4500	INTERGOVERNMENTAL REVENUES	220,000.00
4800	INTEREST EARNED	1,000.00
4900	SURPLUS, BORROWING AND TRANSFERS	600,000.00
Total L.G.E.A.		821,000.00
OPIOID ABATEMENT/SETTLEMENT FUND		
4700	MISCELLANEOUS REVENUES	500,000.00
4800	INTEREST EARNED	800.00
4900	SURPLUS, BORROWING AND TRANSFERS	2,200,000.00
Total OPIOID		2,700,800.00
EMA		
4500	INTERGOVERNMENTAL REVENUES	217,800.00
4700	MISCELLANEOUS REVENUES	214,500.00
4800	INTEREST EARNED	1,500.00
4900	SURPLUS, BORROWING AND TRANSFERS	145,000.00
Total EMA		578,800.00
E-911		
4500	INTERGOVERNMENTAL REVENUES	450,000.00
4600	CHARGES FOR SERVICES	4,239,000.00
4800	INTEREST EARNED	4,000.00
4900	SURPLUS, BORROWING AND TRANSFERS	250,000.00
Total E-911		4,943,000.00
SELF-INSURED HEALTH INSURANCE ACCOUNT		

Proposed Budget Revenues

MADISON COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds Dept: All Departments

Fiscal Year 2026-2027

SELF-INSURED HEALTH INSURANCE ACCOUNT		
4700	MISCELLANEOUS REVENUES	1,900,000.00
4800	INTEREST EARNED	3,000.00
4900	SURPLUS, BORROWING AND TRANSFERS	500,000.00
Total HEALTH ACCT		2,403,000.00
CLERK FUND		
4700	MISCELLANEOUS REVENUES	120,000.00
4800	INTEREST EARNED	2,000.00
4900	SURPLUS, BORROWING AND TRANSFERS	68,500.00
Total CLERK FUND		190,500.00
AMERICAN RESCUE PLAN ACT FUND		
4500	INTERGOVERNMENTAL REVENUES	
4800	INTEREST EARNED	250,000.00
4900	SURPLUS, BORROWING AND TRANSFERS	4,598,200.00
Total ARPA FUND		4,848,200.00
Total Budget Revenues		89,366,600.00

Proposed Budget Appropriations

MADISON COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds Dept: All Departments

Fiscal Year 2026-2027

General Fund		
5000	GENERAL GOVERNMENT	8,844,000.00
5100	PROTECTION TO PERSONS AND PROPERTY	5,735,900.00
5200	GENERAL HEALTH AND SANITATION	1,098,600.00
5300	SOCIAL SERVICES	296,500.00
5400	RECREATION AND CULTURE	869,900.00
6400	OTHER TRANSPORTATION FACILITIES/SVC	54,000.00
7100	GENERAL OBLIGATION BONDS	1,180,300.00
7200	HOLDING COMPANY BONDS	520,700.00
7700	LEASES	49,200.00
8000	CAPITAL PROJECTS	873,200.00
9100	GENERAL SERVICES	1,183,000.00
9200	CONTINGENT APPROPRIATIONS	39,045,300.00
9300	TRANSFERS TO OTHER FUNDS	
9400	FRINGE BENEFITS- EMPLOYERS SHARE	2,554,300.00
Total General		62,304,900.00
Road Fund		
6100	ROADS	4,395,300.00
9200	CONTINGENT APPROPRIATIONS	20,000.00
9300	TRANSFERS TO OTHER FUNDS	
9400	FRINGE BENEFITS- EMPLOYERS SHARE	631,800.00
Total Road		5,047,100.00
Jail Fund		
5100	PROTECTION TO PERSONS AND PROPERTY	4,708,700.00
9100	GENERAL SERVICES	1,000.00
9200	CONTINGENT APPROPRIATIONS	20,000.00
9300	TRANSFERS TO OTHER FUNDS	
9400	FRINGE BENEFITS- EMPLOYERS SHARE	799,600.00
Total Jail		5,529,300.00
Local Government Economic Assistance Fund		
6100	ROADS	
7100	GENERAL OBLIGATION BONDS	135,000.00
9200	CONTINGENT APPROPRIATIONS	686,000.00
Total L.G.E.A.		821,000.00
OPIOID ABATEMENT/SETTLEMENT FUND		
5200	GENERAL HEALTH AND SANITATION	
9200	CONTINGENT APPROPRIATIONS	2,700,800.00
Total OPIOID		2,700,800.00
EMA		
5100	PROTECTION TO PERSONS AND PROPERTY	500,600.00
9300	TRANSFERS TO OTHER FUNDS	
9400	FRINGE BENEFITS- EMPLOYERS SHARE	78,200.00
Total EMA		578,800.00
E-911		
5100	PROTECTION TO PERSONS AND PROPERTY	3,988,700.00
8000	CAPITAL PROJECTS	300,000.00
9200	CONTINGENT APPROPRIATIONS	20,000.00

Proposed Budget Appropriations

MADISON COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds Dept: All Departments

Fiscal Year 2026-2027

E-911		
9300	TRANSFERS TO OTHER FUNDS	
9400	FRINGE BENEFITS- EMPLOYERS SHARE	634,300.00
Total E-911		4,943,000.00
SELF-INSURED HEALTH INSURANCE ACCOUNT		
9200	CONTINGENT APPROPRIATIONS	503,000.00
9300	TRANSFERS TO OTHER FUNDS	
9400	FRINGE BENEFITS- EMPLOYERS SHARE	1,900,000.00
Total HEALTH ACCT		2,403,000.00
CLERK FUND		
5000	GENERAL GOVERNMENT	190,500.00
Total CLERK FUND		190,500.00
AMERICAN RESCUE PLAN ACT FUND		
8000	CAPITAL PROJECTS	4,612,300.00
9100	GENERAL SERVICES	235,900.00
9200	CONTINGENT APPROPRIATIONS	
Total ARPA FUND		4,848,200.00
Total Budget Appropriations		89,366,600.00

FY 2026-2027 Fund Budget

MADISON COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds

Account	Name	Original Budget	Percent
General Fund			
01-4101- -	REAL PROPERTY TAXES	4,500,000.00	7.22%
01-4102- -	TANGIBLE PERSONAL PROPERTY TAXES	300,000.00	0.48%
01-4103- -	MOTOR VEHICLE PROPERTY TAX	900,000.00	1.44%
01-4104- -	DELINQUENT PROPERTY TAX	85,000.00	0.14%
01-4112- -	FIRE PROTECTION	100.00	0.00%
01-4130- -	BANK FRANCHISES	380,000.00	0.61%
01-4131- -	FRANCHISE CORPORATION TAX	280,000.00	0.45%
01-4134- -	COUNTY OCCUPATIONAL TAX	4,000,000.00	6.42%
01-4135- -	DEED TRANSFER TAX	600,000.00	0.96%
01-4137- -	INSURANCE PREMIUM TAX	4,000,000.00	6.42%
10 Accounts Listed		4100	15,045,100.00
01-4302- -	EXCESS FEES - CLERK	2,500,000.00	4.01%
01-4304- -	EXCESS FEES - SHERIFF	350,000.00	0.56%
2 Accounts Listed		4300	2,850,000.00
01-4400- -	SHORT TERM RENTAL PERMITS	2,000.00	0.00%
01-4402- -000	ALCOHOLIC BEVERAGE LICENSE FEE	22,000.00	0.04%
01-4406- -	ABANDON PROPERTY REGISTRATIONS	1,000.00	0.00%
01-4408- -	BOARD OF ADJUSTMENTS AND PLANNING FEES	10,000.00	0.02%
01-4409- -	PLATS	18,000.00	0.03%
01-4411- -	HVAC MECHANICAL PERMITS	40,000.00	0.06%
01-4412- -	BUILDING PERMIT FEES	175,000.00	0.28%
01-4415- -	ELECTRICAL INSPECTIONS/PERMITS	95,000.00	0.15%
01-4416- -	PLANNING FIREGATES, COPIES, MISC.	200.00	0.00%
01-4417- -	TELECOMMUNICATIONS TAX	72,000.00	0.12%
01-4419- -	SOLID WASTE HAULING PERMITS	5,000.00	0.01%
11 Accounts Listed		4400	440,200.00
01-4503- -	FEDERAL REIMBURSEMENT	50,000.00	0.08%
01-4503- -01	DEA REIMBURSEMENT	98,000.00	0.16%
01-4504- -	FEDERAL GRANTS	15,000.00	0.02%
01-4506- -	SOLID WASTE GRANT	132,000.00	0.21%
01-4510- -	STATE GRANTS	30,000.00	0.05%
01-4510- -01	HOPES WINGS GRANT	100,000.00	0.16%
01-4510- -02	ASAP GRANT	20,000.00	0.03%
01-4510- -03	REDEEMING HOPE GRANT	100,000.00	0.16%
01-4510- -04	ONE STOP GRANT		
01-4510- -05	ECONOMIC DEVELOPMENT GRANT	2,000,000.00	3.21%
01-4510- -06	GOGGINS LANE IMPROVEMENT PROJECT GRANT		
01-4510-739-	LWCF GRANT (PLAYGROUND EQUIPMENT)	43,500.00	0.07%
01-4520- -	ELECTION EXPENSE REIMBURSEMENT	20,000.00	0.03%
01-4521- -	BOARD OF ASSESSMENTS & APPEALS	500.00	0.00%
01-4522- -	LEGAL PROCESS TAX	300.00	0.00%
01-4532- -	AOC SPACE RENTAL / REIMBURSEMENT	350,000.00	0.56%
01-4540- -	FIREFIGHTERS INCENTIVE PAY	145,000.00	0.23%
01-4543- -	REFUNDS AND CONTINGENCY	30,000.00	0.05%

FY 2026-2027 Fund Budget

MADISON COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds

Account	Name	Original Budget	Percent
General Fund			
01-4558- -	ANIMAL CONTROL INTERLOCAL AGREEMENTS - CITIES	170,100.00	0.27%
01-4561- -	FISCAL COURT FILING FEES	100,000.00	0.16%
20 Accounts Listed		4500	3,404,400.00
01-4606- -	GOLF COURSE RECEIPTS	650,000.00	1.04%
01-4612- -01	DOG ADOPTION	15,000.00	0.02%
01-4612- -02	CAT ADOPTION	3,000.00	0.00%
01-4612- -03	ANIMAL TURN IN FEE	500.00	0.00%
01-4612- -04	ANIMAL CLAIMING FEE	3,000.00	0.00%
01-4612- -05	KENNEL LICENSE FEE	500.00	0.00%
01-4612- -06	DOG TAGS	200.00	0.00%
01-4612- -07	ANIMAL MICROCHIP FEE	2,500.00	0.00%
01-4612- -08	ANIMAL SHELTER DONATIONS	15,000.00	0.02%
01-4612- -09	SALES TAX	1,500.00	0.00%
01-4612- -10	MERCHANDISE		
01-4615-005-	KCGC CONTRACTUAL SERVICES	346,000.00	0.56%
01-4615-005-01	911 IT / GIS SERVICE	89,200.00	0.14%
01-4615-005-03	EMS IT SERVICE	16,000.00	0.03%
01-4615-005-04	MADISON COUNTY UTILITIES IT SERVICE	30,500.00	0.05%
01-4615-005-05	CLERK IT SERVICE	14,300.00	0.02%
01-4615-005-06	PVA IT / GIS SERVICE	11,800.00	0.02%
01-4615-005-07	SHERIFF IT SERVICE	51,900.00	0.08%
01-4615-005-08	DETENTION CENTER IT SERVICE	45,000.00	0.07%
01-4615-005-09	COUNTY ATTORNEY IT SERVICE	24,600.00	0.04%
01-4615-005-10	SOUTHERN MADISON WATER IT / GIS SERVICE	13,600.00	0.02%
01-4615-005-11	EMA IT SERVICE	29,900.00	0.05%
01-4615-005-12	CLERK STORAGE IT SERVICE	38,800.00	0.06%
01-4615-006-05	KIRKSVILLE WATER GIS SERVICE	600.00	0.00%
01-4615-006-09	CITY OF RICHMOND GIS SERVICE	6,000.00	0.01%
01-4615-007-01	CITY OF BEREA PICTOMETRY CONTRACT	9,100.00	0.01%
01-4615-007-03	CITY OF RICHMOND PICTOMETRY CONTRACT	9,100.00	0.01%
01-4615-007-04	BEREA COLLEGE PICTOMETRY	3,500.00	0.01%
01-4615-007-05	EKU PICTOMETRY CONTRACT	3,500.00	0.01%
01-4615-008-01	CLERK TELEPHONE SEVICE	4,800.00	0.01%
01-4615-008-02	COUNTY ATTORNEY TELEPHONE SERVICE	3,200.00	0.01%
01-4615-008-03	CHILD SUPPORT TELEPHONE SERVICE	3,000.00	0.00%
01-4615-008-07	MADISON CO SHERIFF TELEPHONE SERVICE	4,600.00	0.01%
01-4615-008-08	MADISON CO DET CTR-TELEPHONE SERVICE	2,800.00	0.00%
01-4615-008-11	MADISON COUNTY UTILITES TELEPHONE	3,600.00	0.01%
01-4615-008-12	SMWD TELEPHONE SERVICE	1,800.00	0.00%
01-4615-008-13	EMA TELEPHONE SERVICE	19,000.00	0.03%
01-4615-008-14	911 TELEPHONE SERVICES	3,700.00	0.01%
01-4615-008-15	EMS TELEPHONE SERVICE	1,800.00	0.00%
01-4615-009-	TRACKS SOFTWARE REVENUE	6,000.00	0.01%
01-4615-010-01	EMA COPIER SERVICE	200.00	0.00%

FY 2026-2027 Fund Budget
MADISON COUNTY FISCAL COURT
Fund Type: Governmental Fund: All Funds

Account	Name	Original Budget	Percent
General Fund			
01-4615-010-02	911 COPIER SERVICE	600.00	0.00%
01-4615-010-03	MCUD COPIER SERVICE	400.00	0.00%
01-4615-010-04	SHERIFF COPIER SERVICE	3,600.00	0.01%
01-4615-010-05	CLERK COPIER SERVICE	1,100.00	0.00%
01-4615-010-06	UNIFLO CHARGES / COPIER SERVICE	5,700.00	0.01%
01-4615-010-07	DETENTION CENTER COPIER SERVICE	13,000.00	0.02%
01-4615-010-69	REDEEMING HOPE GRANT	100,000.00	0.16%
01-4615-011-01	EMA INTERNET SERVICES	5,600.00	0.01%
01-4615-011-02	ECC INTERNET SERVICES	5,500.00	0.01%
01-4615-011-03	EMA INTERNET SERVICES	2,400.00	0.00%
01-4615-012-01	911 CAD SYSTEM RECEIPTS	59,600.00	0.10%
01-4615-012-02	RICHMOND CAD SYSTEM RECEIPTS	32,600.00	0.05%
01-4615-012-03	BEREA CAD SYSTEM RECEIPTS	15,800.00	0.03%
01-4615-012-04	EMS CAD SYSTEM RECEIPTS	8,300.00	0.01%
01-4615-012-05	SHERIFF CAD SYSTEM RECEIPTS	16,600.00	0.03%
01-4680- -	DEAD ANIMAL REMOVAL FEES	500.00	0.00%
57 Accounts Listed		4600	1,760,400.00
01-4701- -	VENDING MACHINE COMMISSIONS	300.00	0.00%
01-4704- -	SALES/SURPLUS	25,000.00	0.04%
01-4711- -04	MADISON CO CHILD SUPPORT RENT	43,100.00	0.07%
01-4711- -06	COMMONWEALTH ATTORNEY RENT	36,000.00	0.06%
01-4713- -	RECYCLING RECEIPTS	13,000.00	0.02%
01-4726- -	INSURANCE REIMBURSEMENT FROM CLAIMS	75,000.00	0.12%
01-4727- -	REIMBURSEMENT FROM OUTSIDE ENTITIES	150,000.00	0.24%
01-4727- -01	ANIMAL SHELTER RESCUE REIMBURSEMENTS	49,800.00	0.08%
01-4727- -04	SHERIFF LAW ENFORCEMENT LIABILITY INSURANCE	114,900.00	0.18%
01-4727- -05	SHERIFF AUTO INSURANCE REIMBURSEMENT	76,400.00	0.12%
01-4727- -06	EMA INSURANCE REIMBURSEMENT	24,800.00	0.04%
01-4727- -07	911 INSURANCE REIMBURSEMENT	34,700.00	0.06%
01-4728- -	DONATIONS	10,000.00	0.02%
01-4731- -	CELL TOWER RENT	60,000.00	0.10%
14 Accounts Listed		4700	713,000.00
01-4801- -	INTEREST	30,000.00	0.05%
01-4802- -	INTEREST ON CD'S		
01-4804- -	INTEREST ON TREASURY BONDS	800,000.00	1.28%
3 Accounts Listed		4800	830,000.00
01-4901- -	SURPLUS FROM PRIOR YEAR	43,000,000.00	69.02%
01-4905- -	BOND SALE PROCEEDS		
01-4909- -	TRANSFERS TO OTHER FUNDS	(5,738,200.00)	-9.21%
01-4910- -	TRANSFERS FROM OTHER FUNDS		
4 Accounts Listed		4900	37,261,800.00
121 Accounts Listed		Total Revenues	62,304,900.00

General Fund

01-5001-101-	COUNTY JUDGE/EXEC. - SALARY	161,000.00	0.26%
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FY 2026-2027 Fund Budget
MADISON COUNTY FISCAL COURT
Fund Type: Governmental Fund: All Funds

Account	Name	Original Budget	Percent
General Fund			
01-5001-106-	COUNTY JUDGE/EXEC. - OFFICE STAFF (3 FT)	230,400.00	0.37%
01-5001-212-	JUDGE TRAINING INCENTIVE	5,400.00	0.01%
01-5001-429-	JUDGES OFFICE FUEL	2,000.00	0.00%
01-5001-566-	REIMBURSEMENTS	200.00	0.00%
01-5001-569-	TRAINING AND TRAVEL	5,000.00	0.01%
01-5001-592-	VEHICLE REPAIRS	500.00	0.00%
01-5005-101-	COUNTY ATTORNEY - SALARY	71,000.00	0.11%
01-5005-141-	ADMINISTRATOR OF DIVERSION PROGRAM	61,400.00	0.10%
01-5005-165-	ASSISTANT COUNTY ATTORNEY	60,700.00	0.10%
01-5005-348-	COUNTY ATTY DIVERSION PROGRAMS	40,000.00	0.06%
01-5010-165-	SECRETARY TO COURT (COUNTY CLERK)	1,200.00	0.00%
01-5010-199-	FEES PAID CERTIFYING DEEDS TO PVA	500.00	0.00%
01-5010-302-	DELINQUENT TAX ADVERTISING	4,200.00	0.01%
01-5010-368-	AUTO / BOAT TAX BILL PREPARATION	17,000.00	0.03%
01-5015-348-	SHERIFF PROGRAM SUPPORT	3,070,500.00	4.93%
01-5015-348-01	DEA REIMBURSEMENTS	18,000.00	0.03%
01-5015-348-02	DEA FORFEITURE REIMBURSEMENTS	5,000.00	0.01%
01-5015-368-	PROPERTY TAX BILL PREPARATION	14,000.00	0.02%
01-5015-563-	SHERIFF'S OFFICE POSTAGE	22,000.00	0.04%
01-5020-101-	COUNTY CORONER SALARY	67,600.00	0.11%
01-5020-103-	DEPUTY CORONERS (4)	57,800.00	0.09%
01-5020-210-	CORONER EXPENSE ALLOWANCE	3,600.00	0.01%
01-5020-210-01	DEPUTY CORONER EXPENSE ALLOWANCE	10,800.00	0.02%
01-5020-308-	AUTOPSIES & ATTENDANT SERVICES	18,000.00	0.03%
01-5020-429-	CORONER FUEL	6,000.00	0.01%
01-5020-445-	OFFICE SUPPLIES	300.00	0.00%
01-5020-446-	CORONER SUPPLIES	5,000.00	0.01%
01-5020-569-	CORONER TRAINING	2,000.00	0.00%
01-5020-571-	CORONER BUILDING REPAIRS	1,500.00	0.00%
01-5020-578-	CORONER UTILITIES	10,000.00	0.02%
01-5020-592-	VEHICLE REPAIRS	3,000.00	0.00%
01-5020-739-	CORONER EQUIPMENT	2,700.00	0.00%
01-5025-101-01	MAGISTRATE #1 SALARY	37,700.00	0.06%
01-5025-101-02	MAGISTRATE #2 SALARY	37,700.00	0.06%
01-5025-101-03	MAGISTRATE #3 SALARY	37,700.00	0.06%
01-5025-101-04	MAGISTRATE #4 SALARY	37,700.00	0.06%
01-5025-185-	VACATION BUYBACK PROGRAM	10,000.00	0.02%
01-5025-210-	MAGISTRATES EXPENSE ALLOWANCE	14,400.00	0.02%
01-5025-212-	MAGISTRATES TRAINING INCENTIVE	18,000.00	0.03%
01-5025-302-	ADVERTISING, LEGAL NOTICES	7,000.00	0.01%
01-5025-309-01	GRANT CONSULTING CONTRACT		
01-5025-309-02	PUBLIC RELATIONS CONSULTING CONTRACT	40,000.00	0.06%
01-5025-323-	CONTRACTED ENGINEERING SERVICES	25,000.00	0.04%
01-5025-331-	LEASE PAYMENTS	31,000.00	0.05%

FY 2026-2027 Fund Budget
MADISON COUNTY FISCAL COURT
Fund Type: Governmental Fund: All Funds

Account	Name	Original Budget	Percent
General Fund			
01-5025-399-	COMMUNITY LIAISON CONTRACT	50,000.00	0.08%
01-5025-499-	MAGISTRATE SUPPLIES	1,000.00	0.00%
01-5025-543-	REGISTRATIONS AND LICENSING	1,000.00	0.00%
01-5025-548-	SPECIAL PROJECTS	100,000.00	0.16%
01-5025-574-	MAGISTRATE TRAINING AND TRAVEL	12,000.00	0.02%
01-5030-367-	PVA STATUTORY CONTRIBUTION	251,800.00	0.40%
01-5035-199-	BOARD OF ASSESSMENT APPEALS	1,200.00	0.00%
01-5040-102-	COUNTY TREASURER SALARY	96,700.00	0.16%
01-5045-106-	FINANCE OFFICE STAFF (4 FT)	218,200.00	0.35%
01-5045-331-	POSTAGE MACHINE	1,000.00	0.00%
01-5045-399-	SHREDDING SERVICE	900.00	0.00%
01-5045-413-	CHECKS, W-2 FORMS, DEPOSIT SLIPS	2,500.00	0.00%
01-5045-445-	ANNEX 3RD FLOOR OFFICE SUPPLIES	5,500.00	0.01%
01-5045-503-	BANK SERVICE CHARGES	35,000.00	0.06%
01-5045-563-	FINANCE OFFICE POSTAGE	6,000.00	0.01%
01-5045-572-	SALES AND USE TAX	43,600.00	0.07%
01-5045-576-	FINANCE OFFICE TRAINING/TRAVEL	3,000.00	0.00%
01-5046-106-	HR STAFF (2 FT)	127,500.00	0.20%
01-5046-302-	HR RECRUITMENT	1,000.00	0.00%
01-5046-382-	EMPLOYMENT TESTING PROGRAM	15,000.00	0.02%
01-5046-446-	HR SAFETY IMPLEMENTATION	7,500.00	0.01%
01-5046-576-	HR TRAINING & TRAVEL / DUES	3,000.00	0.00%
01-5046-595-	EMPLOYEE TRAININGS / EVENTS	2,000.00	0.00%
01-5047-567-	OCCUPATIONAL TAX REFUNDS	100,000.00	0.16%
01-5050-999-	ALCOHOLIC BEVERAGE OPERATIONS	1,000.00	0.00%
01-5060-101-	FEES TO CIRCUIT CLERK (LAW LIBRARY)	1,200.00	0.00%
01-5065-191-	ELECTION BOARD COMMISSIONERS	6,500.00	0.01%
01-5065-192-	ELECTION OFFICERS / EXTRA PERSONNEL	96,200.00	0.15%
01-5065-302-	ELECTION ADVERTISING	7,000.00	0.01%
01-5065-341-	ELECTION EQUIPMENT BALLOTS/ MAINTENANCE	189,900.00	0.30%
01-5065-445-	ELECTION OFFICE EXPENSES	23,300.00	0.04%
01-5065-737-	ELECTION EQUIPMENT GRANT		
01-5075-309-	ECONOMIC DEVELOPMENT	200,000.00	0.32%
01-5075-309-01	CENTRAL KY BUSINESS PARK AUTHORITY	400,000.00	0.64%
01-5080-175-	CUSTODIAL STAFF (6 FT)	236,400.00	0.38%
01-5080-178-	CUSTODIAL OVERTIME	500.00	0.00%
01-5080-366-	COURTHOUSE DUMPSTER SERVICE (AOC)	5,000.00	0.01%
01-5080-411-	COURTHOUSE CUSTODIAL SERVICES (AOC)	85,000.00	0.14%
01-5080-429-	CUSTODIAL FUEL	2,700.00	0.00%
01-5080-481-	CUSTODIAL UNIFORMS	500.00	0.00%
01-5080-499-	COURTHOUSE DECOR	1,000.00	0.00%
01-5080-571-	COURTHOUSE REPAIRS (AOC)	50,000.00	0.08%
01-5080-576-	CUSTODIAL TRAVEL REIMBURSEMENT	300.00	0.00%
01-5080-578-	COURTHOUSE UTILITIES (AOC)	58,000.00	0.09%

FY 2026-2027 Fund Budget
MADISON COUNTY FISCAL COURT
Fund Type: Governmental Fund: All Funds

Account	Name	Original Budget	Percent
General Fund			
01-5080-592-	CUSTODIAL VEHICLE REPAIR	3,000.00	0.00%
01-5080-739-	CUSTODIAL EQUIPMENT	500.00	0.00%
01-5081-411-	FAMILY COURT CUSTODIAL SERVICES (AOC)	52,000.00	0.08%
01-5081-571-	FAMILY COURT REPAIRS (AOC)	28,000.00	0.04%
01-5081-578-	FAMILY COURT UTILITIES (AOC)	80,000.00	0.13%
01-5085-411-	FIRST STREET/FARRIS PARKS CUSTODIAL SUPPLIES	700.00	0.00%
01-5085-411-01	MADISON AVENUE CUSTODIAL SUPPLIES	2,000.00	0.00%
01-5085-411-02	COUNTY PARKS CUSTODIAL SUPPLIES	700.00	0.00%
01-5085-411-03	ROAD DEPT NORTH CUSTODIAL SUPPLIES	500.00	0.00%
01-5085-411-04	ROAD DEPT SOUTH CUSTODIAL SUPPLIES	300.00	0.00%
01-5085-411-05	FIRE CUSTODIAL SUPPLIES	400.00	0.00%
01-5085-411-06	ANIMAL SHELTER CUSTODIAL SUPPLIES	500.00	0.00%
01-5085-571-	FIRST STREET/FARRIS PARKS ANNEX REPAIRS	60,000.00	0.10%
01-5085-571-01	MADISON AVENUE REPAIRS	2,000.00	0.00%
01-5085-571-02	COUNTY PARKS REPAIRS	4,000.00	0.01%
01-5085-578-	FIRST STREET/FARRIS PARKS ANNEX UTILITIES	20,000.00	0.03%
01-5085-578-01	MADISON AVENUE UTILITIES	12,000.00	0.02%
01-5086-411-	COURTHOUSE ANNEX CUSTODIAL SUPPLIES	6,000.00	0.01%
01-5086-571-	COURTHOUSE ANNEX REPAIRS	35,000.00	0.06%
01-5086-578-	COURTHOUSE ANNEX UTILITIES	55,000.00	0.09%
01-5087-578-	CHASE BANK BUILDING UTILITIES	20,000.00	0.03%
01-5091-129-	INFORMATION TECH STAFF (6 FT)	464,100.00	0.74%
01-5091-318-	KCGC CONTRACTUAL EXPENSES	260,000.00	0.42%
01-5091-319-01	SYSTEM SOFTWARE MAINTENANCE	627,100.00	1.01%
01-5091-319-02	DEPARTMENT SPECIFIC IT EXPENSES	49,800.00	0.08%
01-5091-338-	COPIER MAINTENANCE	23,100.00	0.04%
01-5091-399-	PICTOMETRY CONTRACTUAL SERVICES	34,600.00	0.06%
01-5091-429-	IT FUEL	500.00	0.00%
01-5091-446-	ACCESS CHANNEL SUPPLIES / MAINTENANCE	1,000.00	0.00%
01-5091-573-	COUNTY TELEPHONE SYSTEM	56,000.00	0.09%
01-5091-573-01	COUNTY WIRELESS TELEPHONE SYSTEM	17,400.00	0.03%
01-5091-576-01	IT TRAINING / TRAVEL-IT DIRECTOR	2,000.00	0.00%
01-5091-576-02	IT TRAINING / TRAVEL- SYSTEMS ADMIN	1,100.00	0.00%
01-5091-576-03	IT TRAINING / TRAVEL- GIS	1,500.00	0.00%
01-5091-576-04	IT TRAINING/ TRAVEL- SYSTEM DEVELOPER	1,100.00	0.00%
01-5091-578-	COUNTY INTERNET SYSTEM	48,200.00	0.08%
01-5091-592-	IT VEHICLE REPAIRS	500.00	0.00%
01-5091-705-01	SYSTEM HARDWARE MAINTENANCE	149,000.00	0.24%
127 Accounts Listed		5000	8,844,000.00
01-5101-365-	HOME INCARCERATION	60,000.00	0.10%
01-5102-314-	JUVENILE HOUSING / MEDICAL	10,000.00	0.02%
01-5115-106-	PLANNING & DEVELOPMENT STAFF (6 FT)	339,800.00	0.55%
01-5115-191-	BOARD OF ADJUSTMENTS	7,500.00	0.01%
01-5115-191-01	PLANNING COMMISSION	21,000.00	0.03%

FY 2026-2027 Fund Budget
MADISON COUNTY FISCAL COURT
Fund Type: Governmental Fund: All Funds

Account	Name	Original Budget	Percent
General Fund			
01-5115-302-	PLANNING & DEVELOPMENT LEGAL NOTICES	5,000.00	0.01%
01-5115-309-	COMPREHENSIVE PLAN DEVELOPMENT	25,000.00	0.04%
01-5115-332-	PLANNING & DEVELOPMENT LEGAL SERVICES	10,000.00	0.02%
01-5115-398-	ELECTRICAL INSPECTIONS CONTRACT	90,000.00	0.14%
01-5115-399-	PROPERTY CODES VIOLATIONS	1,000.00	0.00%
01-5115-429-	P&D GASOLINE	7,000.00	0.01%
01-5115-445-	P&D MATERIALS & SUPPLIES	1,000.00	0.00%
01-5115-469-	SIGNS	1,000.00	0.00%
01-5115-566-	P&D REIMBURSEMENTS	2,500.00	0.00%
01-5115-576-	P&D TRAINING AND TRAVEL	4,000.00	0.01%
01-5115-582-01	SUBDIVISION SECURITY LIGHTS	15,000.00	0.02%
01-5115-590-	P&D VEHICLE REPAIRS	4,000.00	0.01%
01-5120-106-	FIRE DEPARTMENT STAFF (30 FT)	1,695,600.00	2.72%
01-5120-179-	PART TIME FIREFIGHTERS	218,100.00	0.35%
01-5120-183-	FIREFIGHTERS INCENTIVE PAY	150,000.00	0.24%
01-5120-336-	EQUIPMENT ANNUAL TESTING	10,000.00	0.02%
01-5120-366-	FIRE STATION DUMPSTERS	3,500.00	0.01%
01-5120-411-	FIRE DEPARTMENT SUPPLIES	5,000.00	0.01%
01-5120-429-	FIRE GASOLINE & OIL	35,000.00	0.06%
01-5120-446-	FIRE SPECIFIC EQUIPMENT	20,000.00	0.03%
01-5120-446-01	FIRE PPE EQUIPMENT	45,000.00	0.07%
01-5120-481-	UNIFORMS	14,000.00	0.02%
01-5120-507-01	BEREA FIRE DEPARTMENT	68,000.00	0.11%
01-5120-507-02	KIRKSVILLE VOL. FIRE DEPARTMENT	20,000.00	0.03%
01-5120-507-03	WACO VOL. FIRE DEPARTMENT	20,000.00	0.03%
01-5120-507-04	WHITE HALL VOL. FIRE DEPARTMENT	20,000.00	0.03%
01-5120-507-05	UNION CITY VOL. FIRE DEPARTMENT	20,000.00	0.03%
01-5120-507-07	BEREA RESCUE SQUAD	9,600.00	0.02%
01-5120-507-08	RED LICK VOL. FIRE DEPARTMENT	20,000.00	0.03%
01-5120-571-	FIRE BUILDING REPAIRS	35,000.00	0.06%
01-5120-576-	FIRE TRAINING AND TRAVEL	15,000.00	0.02%
01-5120-578-	FIRE DEPT #2 UTILITIES	15,000.00	0.02%
01-5120-581-01	FIRE DEPT #1 UTILITIES	27,500.00	0.04%
01-5120-592-	FIRE VEHICLE REPAIR & MAINTENANCE	50,000.00	0.08%
01-5120-599-	FIRE PUBLIC RELATIONS	4,000.00	0.01%
01-5120-703-	FIRE COMMUNICATIONS EQUIPMENT	5,000.00	0.01%
01-5120-723-	FIRE CAPITAL PROJECTS	2,560,000.00	4.11%
01-5120-739-	FIRE RESCUE EQUIPMENT	35,000.00	0.06%
01-5140-507-	AMBULANCE GRANT	10,000.00	0.02%
01-5150-513-	FOREST FIRE SUPPRESSION	1,800.00	0.00%
45 Accounts Listed		5100	5,735,900.00
01-5205-102-	DOG WARDEN/ANIMAL CARE COORDINATOR	73,800.00	0.12%
01-5205-106-	ANIMAL SHELTER STAFF (7 FT, 2 PT)	337,000.00	0.54%
01-5205-178-	ANIMAL SHELTER OVERTIME	5,000.00	0.01%

FY 2026-2027 Fund Budget

MADISON COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds

Account	Name	Original Budget	Percent
General Fund			
01-5205-343-	ANIMAL MEDICAL SUPPLIES (RESCUE INCLUDED)	7,500.00	0.01%
01-5205-343-01	ANIMAL SHELTER VACCINES (RESCUE INCLUDED)	9,000.00	0.01%
01-5205-343-02	ANIMAL SHELTER VET EXPENSES	4,000.00	0.01%
01-5205-343-04	CRIMINAL CASE VET EXPENSE	2,500.00	0.00%
01-5205-366-	ANIMAL SHELTER DUMPSTER SERVICES	4,200.00	0.01%
01-5205-384-	ANIMAL SHELTER GRANTS	12,000.00	0.02%
01-5205-403-	ANIMAL SHELTER FOOD & SUPPLIES	6,300.00	0.01%
01-5205-413-	MICROCHIPS FOR ANIMALS	2,600.00	0.00%
01-5205-429-	ANIMAL SHELTER GASOLINE	5,000.00	0.01%
01-5205-443-	ANIMAL SHELTER VEHICLE REPAIRS	3,000.00	0.00%
01-5205-445-	ANIMAL SHELTER OFFICE SUPPLIES	1,000.00	0.00%
01-5205-446-	ANIMAL SHELTER OPERATIONAL SUPPLIES	8,000.00	0.01%
01-5205-481-	ANIMAL SHELTER UNIFORMS	500.00	0.00%
01-5205-571-	ANIMAL SHELTER REPAIRS	15,000.00	0.02%
01-5205-576-	ANIMAL SHELTER TRAINING AND TRAVEL	1,500.00	0.00%
01-5205-578-	ANIMAL SHELTER UTILITIES	25,000.00	0.04%
01-5205-590-	ANIMAL SHELTER EQUIPMENT REPAIRS	1,000.00	0.00%
01-5205-741-	ANIMAL SHELTER SPAY/NEUTER PROGRAM	84,000.00	0.13%
01-5215-106-	SOLID WASTE STAFF (2 FT)	92,600.00	0.15%
01-5215-178-	SOLID WASTE OVERTIME	5,000.00	0.01%
01-5215-302-	LITTER ABATEMENT PROGRAM	66,000.00	0.11%
01-5215-366-	SOLID WASTE CONTRACTING SERVICES	115,000.00	0.18%
01-5215-366-01	HAZARDOUS WASTE	51,100.00	0.08%
01-5215-366-03	ILLEGAL DUMPS		
01-5215-429-	SOLID WASTE FUEL	35,000.00	0.06%
01-5215-443-	SOLID WASTE VEHICLE REPAIRS	30,000.00	0.05%
01-5215-445-01	DEAD ANIMAL REMOVAL SUPPLIES	1,300.00	0.00%
01-5215-446-	SOLID WASTE OPERATIONAL SUPPLIES	1,500.00	0.00%
01-5215-481-	SOLID WASTE UNIFORMS	500.00	0.00%
01-5215-566-	SOLID WASTE REIMBURSEMENT	300.00	0.00%
01-5215-576-	SOLID WASTE TRAINING AND TRAVEL	500.00	0.00%
01-5232-571-	SAFETY CITY REPAIRS		
01-5232-581-	SAFETY CITY WATER/SEWER	900.00	0.00%
01-5232-582-	SAFETY CITY ELECTRIC	3,000.00	0.00%
01-5235-507-	SOIL CONSERVATION SUPPORT	88,000.00	0.14%
38 Accounts Listed		5200	1,098,600.00
01-5330-363-	COURT ORDERED LEGAL PSYCHOLOGICAL	65,000.00	0.10%
01-5330-515-	GENERAL WELFARE-BURIAL ASSISTANCE	2,500.00	0.00%
01-5340-348-09	AIRPORT BOARD	25,000.00	0.04%
01-5340-348-10	KENTUCKY RIVER FOOTHILLS-TRANSPORT	44,000.00	0.07%
01-5340-348-35	KY ASAP-TRADITIONAL GRANT	20,000.00	0.03%
01-5340-348-36	HARM REDUCTION GRANT	20,000.00	0.03%
01-5340-348-39	RICHMOND SENIOR CITIZEN CENTER	10,000.00	0.02%
01-5340-348-40	BEREA SENIOR CITIZEN CENTER	10,000.00	0.02%

FY 2026-2027 Fund Budget
MADISON COUNTY FISCAL COURT
Fund Type: Governmental Fund: All Funds

Account	Name		Original Budget	Percent
General Fund				
01-5340-348-68	HOPES WINGS HEALTH & FAMILY GRANT		100,000.00	0.16%
9 Accounts Listed		5300	296,500.00	
01-5401-443-	COUNTY PARKS VEHICLE REPAIRS		500.00	0.00%
01-5401-571-	COUNTY PARKS REPAIRS		22,000.00	0.04%
01-5401-581-03	WHITE HALL PARK WATER/SEWER		2,000.00	0.00%
01-5401-581-04	UNION CITY PARK WATER/SEWER		600.00	0.00%
01-5401-581-05	WILGREEN LAKE MARINA WATER/SEWER		1,400.00	0.00%
01-5401-582-03	WHITE HALL PARK ELECTRIC		2,300.00	0.00%
01-5401-582-04	UNION CITY PARK ELECTRIC		2,100.00	0.00%
01-5401-582-05	KIRKSVILLE PARK ELECTRIC		2,000.00	0.00%
01-5401-582-06	WILGREEN LAKE MARINA ELECTRIC		1,300.00	0.00%
01-5401-585-	COUNTY PARKS MOWING		43,300.00	0.07%
01-5401-739-	LWCF GRANT (PLAYGROUND EQUIPMENT)		88,800.00	0.14%
01-5401-741-	PARKS CAPITAL PROJECTS			
01-5402-106-	PRO SHOP STAFF (3 FT)		110,900.00	0.18%
01-5402-302-	GOLF COURSE ADVERTISING/HANDICAP FEES		2,000.00	0.00%
01-5402-411-	PRO SHOP CUSTODIAL SUPPLIES		600.00	0.00%
01-5402-425-	PRO SHOP FOOD / RESALE		15,000.00	0.02%
01-5402-428-	PRO SHOP MERCHANDISE / RESALE		16,000.00	0.03%
01-5402-445-	PRO SHOP OFFICE SUPPLIES / SCORECARDS		4,000.00	0.01%
01-5402-481-	GOLF COURSE UNIFORMS		800.00	0.00%
01-5402-586-	PRO SHOP REPAIRS/PEST CONTROL		4,000.00	0.01%
01-5403-177-	GOLF COURSE MAINTENANCE STAFF (2 FT)		120,100.00	0.19%
01-5403-179-	GOLF COURSE SEASONAL STAFF		255,000.00	0.41%
01-5403-336-	GOLF CART MAINTENANCE		5,600.00	0.01%
01-5403-366-	GOLF COURSE DUMPSTER SERVICE		2,400.00	0.00%
01-5403-408-	MAINTENANCE BARN SUPPLIES		8,000.00	0.01%
01-5403-421-	CHEMICALS, FERTILIZER, SEED, SAND		65,000.00	0.10%
01-5403-429-	GOLF COURSE GASOLINE		28,000.00	0.04%
01-5403-433-	GOLF COURSE AERIFICATION		15,000.00	0.02%
01-5403-441-	GOLF COURSE EQUIPMENT MAINT/REPAIRS		13,000.00	0.02%
01-5403-446-	GOLF COURSE IRRIGATION MAINTENANCE		12,000.00	0.02%
01-5403-574-	GOLF COURSE TRAINING/TRAVEL		500.00	0.00%
01-5403-578-	GOLF COURSE UTILITIES		25,700.00	0.04%
01-5403-741-	GOLF COURSE CAPITAL PROJECTS			
33 Accounts Listed		5400	869,900.00	
01-6401-348-	VALLEY VIEW FERRY AUTHORITY		54,000.00	0.09%
1 Accounts Listed		6400	54,000.00	
01-7100-601-	2017 SERIES BONDS PRINCIPAL		445,000.00	0.71%
01-7100-601-01	2021 SERIES ENERGY PROJECT BOND PRINCIPAL		580,000.00	0.93%
01-7100-605-	2017 SERIES BONDS INTEREST		91,500.00	0.15%
01-7100-605-01	2021 SERIES ENERGY PROJECT BOND INTEREST		63,800.00	0.10%
4 Accounts Listed		7100	1,180,300.00	
01-7200-601-06	2012 SERIES BONDS-PRINCIPAL 2021 B		390,000.00	0.63%

FY 2026-2027 Fund Budget

MADISON COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds

Account	Name		Original Budget	Percent
General Fund				
01-7200-605-06	2012 SERIES BONDS-INTEREST 2021 B		130,700.00	0.21%
2 Accounts Listed		7200	520,700.00	
01-7700-602-03	KACO FIRE TRUCK LEASE PRINCIPAL		47,300.00	0.08%
01-7700-602-04	KACO LEASE VOTING MACHINES PRINCIPAL			
01-7700-606-03	KACO FIRE TRUCK LEASE INTEREST		1,900.00	0.00%
01-7700-606-04	KACO LEASE VOTING MACHINES INTEREST			
4 Accounts Listed		7700	49,200.00	
01-8009-743-	MADISON COUNTY UTILITIES DISTRICT PROJECT		682,500.00	1.10%
01-8009-743-01	SOUTHERN MADISON WATER DISTRICT PROJECT		190,700.00	0.31%
01-8099-730-	ROAD EQUIPMENT PURCHASE			
01-8099-742-05	PURCHASE NEW PROPERTY			
01-8099-742-33	CAPITAL PROJECTS			
5 Accounts Listed		8000	873,200.00	
01-9100-307-	AUDITING SERVICES		78,000.00	0.13%
01-9100-521-	INSURANCE PREMIUMS (PROPERTY, LIABILITY, FLEET)		720,000.00	1.16%
01-9100-521-01	INSURANCE CLAIMS		240,000.00	0.39%
01-9100-521-02	LAW ENFORCEMENT LIABILITY CLAIMS		100,000.00	0.16%
01-9100-531-	PUBLIC OFFICIALS BOND		20,000.00	0.03%
01-9100-555-	DUES		25,000.00	0.04%
6 Accounts Listed		9100	1,183,000.00	
01-9200-999-	RESERVE FOR TRANSFER		39,045,300.00	62.67%
1 Accounts Listed		9200	39,045,300.00	
01-9300-999-	TRANSFERS TO OTHER FUNDS			
1 Accounts Listed		9300		
01-9400-201-	SOCIAL SECURITY, CO. MATCH		344,700.00	0.55%
01-9400-202-	RETIREMENT, CO. MATCH		1,163,500.00	1.87%
01-9400-204-	LIFE INSURANCE		4,700.00	0.01%
01-9400-205-	EMPLOYEE HEALTH INSURANCE		621,600.00	1.00%
01-9400-208-	UNEMPLOYMENT COMPENSATION INSURANCE		17,800.00	0.03%
01-9400-209-	WORKMEN'S COMPENSATION		321,400.00	0.52%
01-9400-211-	MEDICARE MATCH		80,600.00	0.13%
7 Accounts Listed		9400	2,554,300.00	
283 Accounts Listed		Total Appropriations	62,304,900.00	

Road Fund

02-4503- -	ROAD FEDERAL REIMBURSEMENT		100,000.00	1.98%
02-4506- -	BRIDGE/ EMERGENCY STATE REIMBURSEMENT		200,000.00	3.96%
02-4514- -	TRANSPORTATION CABINET / DISCRETIONARY		555,000.00	11.00%
02-4514- -01	STATE RURAL SECONDARY FLEX FUNDING		272,000.00	5.39%
02-4516- -	TRUCK LICENSE DISTRIBUTION		225,000.00	4.46%
02-4517- -	DRIVER'S LICENSE REFUND		20,000.00	0.40%
02-4518- -	COUNTY ROAD AID		1,447,400.00	28.68%
02-4519- -	MUNICIPAL ROAD AID		115,000.00	2.28%
8 Accounts Listed		4500	2,934,400.00	
02-4641- -	COUNTY FLEET VEHICLE REPAIRS		150,000.00	2.97%

FY 2026-2027 Fund Budget

MADISON COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds

Account	Name		Original Budget	Percent
Road Fund				
02-4680- -	COUNTY DEPARTMENT PROJECTS		200,000.00	3.96%
	2 Accounts Listed	4600	350,000.00	
02-4727- -	ROAD REIMBURSEMENTS		10,000.00	0.20%
	1 Accounts Listed	4700	10,000.00	
02-4801- -	INTEREST EARNED		5,000.00	0.10%
	1 Accounts Listed	4800	5,000.00	
02-4901- -	SURPLUS		250,000.00	4.95%
02-4903- -	ADJUST PRIOR YEAR CARRYOVER			
02-4910- -	TRANSFERS FROM OTHER FUNDS		1,497,700.00	29.67%
	3 Accounts Listed	4900	1,747,700.00	
	15 Accounts Listed	Total Revenues	5,047,100.00	

Road Fund				
02-6103-102-	ROAD SUPERVISOR SALARY		115,400.00	2.29%
02-6105-106-	ROAD STAFF (25 FT, 2 PT)		1,461,500.00	28.96%
02-6105-178-	ROAD OVERTIME		75,000.00	1.49%
02-6105-179-	SEASONAL WORKERS (3 SEASONAL)		99,400.00	1.97%
02-6105-185-	VACATION BUYBACK PROGRAM		7,500.00	0.15%
02-6105-312-	BRIDGE/ EMERGENCY REPAIRS		240,000.00	4.76%
02-6105-323-	CONTRACTED SURVEYING		5,000.00	0.10%
02-6105-343-	MEDICAL SUPPLIES			
02-6105-405-	ASPHALT/ RESURFACING		425,000.00	8.42%
02-6105-405-01	ASPHALT FLEX FUNDING		289,000.00	5.73%
02-6105-405-02	ASPHALT PATCHING		100,000.00	1.98%
02-6105-405-03	ASPHALT- DISCRETIONARY FUNDS		555,000.00	11.00%
02-6105-407-	CONCRETE		20,000.00	0.40%
02-6105-408-	EROSION CONTROL SUPPLIES		10,000.00	0.20%
02-6105-409-	ROCK #23		5,000.00	0.10%
02-6105-409-01	ROCK CRUSHED BASE		20,000.00	0.40%
02-6105-409-02	ROCK #9		5,000.00	0.10%
02-6105-409-03	ROCK #57		5,000.00	0.10%
02-6105-409-04	ROCK DGA		50,000.00	0.99%
02-6105-409-05	ROCK CH LINER (RIP RAP)		25,000.00	0.50%
02-6105-409-06	GRAVEL ROAD MAINTENANCE		75,000.00	1.49%
02-6105-415-	DIESEL FUEL #2		50,000.00	0.99%
02-6105-415-01	DIESEL FUEL- OFF ROAD		26,000.00	0.52%
02-6105-415-02	BULK OIL AND GREASE		15,000.00	0.30%
02-6105-421-	SALT		225,000.00	4.46%
02-6105-427-	GARAGE SUPPLIES		15,000.00	0.30%
02-6105-429-	GASOLINE		50,000.00	0.99%
02-6105-431-	GENERAL CONSTRUCTION MATERIALS		10,000.00	0.20%
02-6105-441-	EQUIPMENT PARTS		50,000.00	0.99%
02-6105-443-	MOTOR VEHICLE PARTS- HEAVY TRUCKS		50,000.00	0.99%
02-6105-443-01	MOTOR VEHICLE PARTS-LIGHT/MEDIUM TRUCKS		20,000.00	0.40%
02-6105-443-02	PARTS FLEET VEHICLES		130,000.00	2.58%

FY 2026-2027 Fund Budget

MADISON COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds

Account	Name	Original Budget	Percent
Road Fund			
02-6105-445-	OFFICE SUPPLIES	2,000.00	0.04%
02-6105-446-	SAFETY GEAR	5,000.00	0.10%
02-6105-457-	PIPE, CULVERTS, ETC	50,000.00	0.99%
02-6105-469-	SIGNS	10,000.00	0.20%
02-6105-475-	TOOLS	2,000.00	0.04%
02-6105-479-01	EQUIPMENT TIRES & TUBES	10,000.00	0.20%
02-6105-479-02	TRUCK TIRES AND TUBES	20,000.00	0.40%
02-6105-481-	UNIFORMS	7,500.00	0.15%
02-6105-576-	ROAD TRAVEL / TRAINING	6,000.00	0.12%
02-6105-581-	ROAD NORTH -WATER/SEWER	2,500.00	0.05%
02-6105-581-01	ROAD SOUTH - WATER/SEWER	1,000.00	0.02%
02-6105-582-	ROAD NORTH - ELECTRIC	14,000.00	0.28%
02-6105-582-01	ROAD SOUTH - ELECTRIC	5,500.00	0.11%
02-6105-583-	ROAD NORTH - NATURAL GAS	12,000.00	0.24%
02-6105-583-01	ROAD SOUTH - NATURAL GAS	7,500.00	0.15%
02-6105-586-	ROAD NORTH REPAIRS	5,000.00	0.10%
02-6105-586-01	ROAD SOUTH REPAIRS	5,000.00	0.10%
02-6105-703-	RADIO COMMUNICATIONS EQUIPMENT	1,500.00	0.03%
02-6105-713-	ROAD EQUIPMENT PURCHASE		
	51 Accounts Listed	6100	4,395,300.00
02-9200-999-	RESERVE FOR TRANSFERS	20,000.00	0.40%
	1 Accounts Listed	9200	20,000.00
02-9300-999-	TRANSFERS FROM OTHER FUNDS		
	1 Accounts Listed	9300	
02-9400-201-	SOCIAL SECURITY COUNTY MATCH	104,000.00	2.06%
02-9400-202-	RETIREMENT, COUNTY MATCH	282,900.00	5.61%
02-9400-204-	LIFE INSURANCE	1,700.00	0.03%
02-9400-205-	HEALTH INSURANCE	218,500.00	4.33%
02-9400-211-	MEDICARE MATCH	24,700.00	0.49%
	5 Accounts Listed	9400	631,800.00
	58 Accounts Listed	Total Appropriations	5,047,100.00

Jail Fund

03-4533- -	STATE/JAIL ALLOTMENT	179,000.00	3.24%
03-4535- -	COURT COST COLLECTION, JAIL OPERATIONS	18,000.00	0.33%
03-4536- -	CONTRACT WITH SSA	6,000.00	0.11%
03-4537- -	STATE PRISONERS	500,000.00	9.04%
03-4538- -	DUI FEES	10,000.00	0.18%
03-4543- -	MISCELLANEOUS / HB 556	15,000.00	0.27%
03-4558- -	LITTER WORK CREW REIMBURSEMENT	43,000.00	0.78%
03-4567- -	LAW ENFORCEMENT SUPPLEMENT/HB413	6,000.00	0.11%
03-4569- -	LOCAL CORRECTIONS ASSISTANCE	60,000.00	1.09%
	9 Accounts Listed	4500	837,000.00
03-4621- -	JAIL HOUSING FEES	35,000.00	0.63%
03-4633- -	JAIL BOND COLLECTION FEES	2,000.00	0.04%

FY 2026-2027 Fund Budget

MADISON COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds

Account	Name		Original Budget	Percent
Jail Fund				
03-4634- -	BOOKING FEES		70,000.00	1.27%
03-4680- -	MEDICAL FEES		3,000.00	0.05%
4 Accounts Listed		4600	110,000.00	
03-4702- -	JAIL TELEPHONE COMMISSIONS		85,000.00	1.54%
03-4710- -	SALES TAX FROM COMMISSARY		20,000.00	0.36%
03-4727- -	JAIL REIMBURSEMENTS		58,800.00	1.06%
03-4798- -	TECHNOLOGY GRANT FROM TELEPHONE COMPANY		17,000.00	0.31%
03-4799- -	COUNTY ATTY TRAFFIC SCHOOL FEES		3,000.00	0.05%
5 Accounts Listed		4700	183,800.00	
03-4801- -	INTEREST EARNED		8,000.00	0.14%
1 Accounts Listed		4800	8,000.00	
03-4901- -	SURPLUS FROM PRIOR YEARS		150,000.00	2.71%
03-4903- -	ADJUST PY CARRYOVER			
03-4910- -	TRANSFERS FROM OTHER FUNDS		4,240,500.00	76.69%
3 Accounts Listed		4900	4,390,500.00	
22 Accounts Listed		Total Revenues	5,529,300.00	

Jail Fund				
03-5101-101-	JAILERS SALARY		152,000.00	2.75%
03-5101-103-	FLOOR STAFF (35 FT)		1,303,300.00	23.57%
03-5101-105-	CHIEF DEPUTY		72,200.00	1.31%
03-5101-107-	JAIL OPERATIONS AND SECURITY MANAGER		65,600.00	1.19%
03-5101-127-	DETENTION CENTER FINANCE OFFICER		66,200.00	1.20%
03-5101-165-	FINANCE CLERK		42,000.00	0.76%
03-5101-178-	JAIL OVERTIME		145,000.00	2.62%
03-5101-179-	PART TIME PERSONNEL(1 PT)		21,000.00	0.38%
03-5101-185-	VACATION BUYBACK PROGRAM		1,000.00	0.02%
03-5101-212-	JAILER TRAINING INCENTIVE		2,800.00	0.05%
03-5101-318-	IT SUPPORT		45,000.00	0.81%
03-5101-332-	JAIL LEGAL FEES		5,000.00	0.09%
03-5101-334-	BUILDING REPAIR & MAINTENANCE		55,000.00	0.99%
03-5101-336-	EQUIPMENT REPAIR & MAINTENANCE		75,000.00	1.36%
03-5101-343-	CONTRACTUAL MEDICAL SERVICES		1,061,000.00	19.19%
03-5101-343-01	OTHER MEDICAL SERVICES		58,800.00	1.06%
03-5101-366-	DUMPSTER SERVICE		11,000.00	0.20%
03-5101-399-	CONTRACTED INMATE HOUSING		550,000.00	9.95%
03-5101-411-	CUSTODIAL SUPPLIES		60,000.00	1.09%
03-5101-425-	CONTRACTED FOOD SERVICE		550,000.00	9.95%
03-5101-429-	FUEL		10,000.00	0.18%
03-5101-441-	VEHICLE REPAIRS		10,000.00	0.18%
03-5101-445-	OFFICE SUPPLIES		10,000.00	0.18%
03-5101-481-	STAFF UNIFORMS		15,000.00	0.27%
03-5101-521-01	JAIL INSURANCE CLAIMS		100.00	0.00%
03-5101-551-	JAIL ASSOCIATION DUES		900.00	0.02%
03-5101-569-	JAIL STAFF TRAINING		10,000.00	0.18%

FY 2026-2027 Fund Budget
MADISON COUNTY FISCAL COURT
Fund Type: Governmental Fund: All Funds

Account	Name		Original Budget	Percent
Jail Fund				
03-5101-572-	SALES AND USE TAX		20,000.00	0.36%
03-5101-573-	TELEPHONE		2,800.00	0.05%
03-5101-576-	STAFF TRAVEL EXPENSE		10,000.00	0.18%
03-5101-578-	UTILITIES		210,000.00	3.80%
03-5101-581-	WATER/SEWER			
03-5101-582-	ELECTRIC			
03-5101-583-	NATURAL GAS			
03-5101-703-	TECHNOLOGY GRANT EQUIPMENT		17,000.00	0.31%
03-5101-705-	IT EQUIPMENT		1,000.00	0.02%
03-5101-741-	JAIL CAPITAL PROJECTS		50,000.00	0.90%
	37 Accounts Listed	5100	4,708,700.00	
03-9100-531-	JAIL PUBLIC BOND		1,000.00	0.02%
	1 Accounts Listed	9100	1,000.00	
03-9200-999-	RESERVE FOR TRANSFER		20,000.00	0.36%
	1 Accounts Listed	9200	20,000.00	
03-9300-999-	TRANSFER TO OTHER FUNDS			
	1 Accounts Listed	9300		
03-9400-201-	SOCIAL SECURITY, COUNTY SHARE		113,000.00	2.04%
03-9400-202-	RETIREMENT, COUNTY SHARE		320,500.00	5.80%
03-9400-204-	LIFE INSURANCE		2,600.00	0.05%
03-9400-205-	HEALTH INSURANCE		337,000.00	6.09%
03-9400-211-	MEDICARE MATCH		26,500.00	0.48%
	5 Accounts Listed	9400	799,600.00	
	45 Accounts Listed	Total Appropriations	5,529,300.00	

Local Government Economic Assistance Fund

04-4528- -	COAL IMPACT TAX			
04-4529- -	MINERALS SEVERANCE TAX		220,000.00	26.80%
	2 Accounts Listed	4500	220,000.00	
04-4801- -	INTEREST		1,000.00	0.12%
	1 Accounts Listed	4800	1,000.00	
04-4901- -	SURPLUS FROM PRIOR YEAR		600,000.00	73.08%
	1 Accounts Listed	4900	600,000.00	
	4 Accounts Listed	Total Revenues	821,000.00	

Local Government Economic Assistance Fund

04-6105-441-	ROAD EQUIPMENT			
04-6105-447-	ROAD MATERIALS			
	2 Accounts Listed	6100		
04-7100-601-	ROAD EQUIPMENT BOND PRINCIPAL		124,000.00	15.10%
04-7100-605-	ROAD EQUIPMENT BOND INTEREST		11,000.00	1.34%
	2 Accounts Listed	7100	135,000.00	
04-9200-999-	RESERVE FOR TRANSFER		686,000.00	83.56%
	1 Accounts Listed	9200	686,000.00	
	5 Accounts Listed	Total Appropriations	821,000.00	

FY 2026-2027 Fund Budget

MADISON COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds

Account	Name		Original Budget	Percent
OPIOID ABATEMENT/SETTLEMENT FUND				
74-4760- -	OPIOID COURT SETTLEMENTS		500,000.00	18.51%
	1 Accounts Listed	4700	500,000.00	
74-4801- -	OPIOID SETTLEMENT FUND INTEREST		800.00	0.03%
74-4802- -	INTEREST ON CD'S			
74-4804- -	OPIOID TREASURY BOND INTEREST			
	3 Accounts Listed	4800	800.00	
74-4901- -	SURPLUS FROM PRIOR YEAR		2,200,000.00	81.46%
74-4910- -	TRANSFERS IN FROM OTHER FUNDS			
	2 Accounts Listed	4900	2,200,000.00	
	6 Accounts Listed	Total Revenues	2,700,800.00	

OPIOID ABATEMENT/SETTLEMENT FUND				
74-5233-398-	MENS REHAB TREATMENT PROJECT			
74-5233-398-01	COMMUNITY PREVENTION			
	2 Accounts Listed	5200		
74-9200-999-	OPIOID SETTLEMENT RESERVE FOR TRANSFER		2,700,800.00	100.00%
	1 Accounts Listed	9200	2,700,800.00	
	3 Accounts Listed	Total Appropriations	2,700,800.00	

EMA

75-4504- -	EMA/EMPG GRANTS		20,000.00	3.46%
75-4504- -01	HAZARD MITIGATION GRANTS		197,800.00	34.17%
	2 Accounts Listed	4500	217,800.00	
75-4728-001-	MCFC SUPPORT		98,670.00	17.05%
75-4728-002-	CITY OF RICHMOND SUPPORT		79,365.00	13.71%
75-4728-003-	CITY OF BEREA SUPPORT		36,465.00	6.30%
75-4731- -	MISCELLANEOUS			
	4 Accounts Listed	4700	214,500.00	
75-4801- -	INTEREST		1,500.00	0.26%
	1 Accounts Listed	4800	1,500.00	
75-4901- -	SURPLUS, PRIOR YEAR		145,000.00	25.05%
75-4910- -	TRANSFER FROM OTHER FUNDS			
	2 Accounts Listed	4900	145,000.00	
	9 Accounts Listed	Total Revenues	578,800.00	

EMA

75-5135-106-	EMA STAFF (3)		198,800.00	34.35%
75-5135-318-	CONTRACTUAL TECHNOLOGY SERVICES		25,000.00	4.32%
75-5135-334-	BUILDING MAINTENANCE/REPAIRS		12,000.00	2.07%
75-5135-348-	HAZARD MITIGATION GRANTS		197,800.00	34.17%
75-5135-418-	HAZMAT SUPPLIES		2,000.00	0.35%
75-5135-429-	FUEL		2,600.00	0.45%
75-5135-445-	OFFICE SUPPLIES		600.00	0.10%
75-5135-481-	STAFF UNIFORMS		1,000.00	0.17%
75-5135-521-	INSURANCE		24,800.00	4.28%
75-5135-569-	TRAINING & TRAVEL		2,600.00	0.45%

FY 2026-2027 Fund Budget
MADISON COUNTY FISCAL COURT
Fund Type: Governmental Fund: All Funds

Account	Name	Original Budget	Percent
EMA			
75-5135-578-	UTILITIES	26,400.00	4.56%
75-5135-588-	EQUIPMENT MAINTENANCE / REPAIRS	4,500.00	0.78%
75-5135-592-	VEHICLE MAINTENANCE / REPAIRS	2,500.00	0.43%
75-5135-741-	EMA CAPITAL PROJECTS		
	14 Accounts Listed	5100	500,600.00
75-9300-999-	TRANSFERS OF APPROPRIATIONS TO OTHER FUNDS		
	1 Accounts Listed	9300	
75-9400-201-	SOCIAL SECURITY	11,700.00	2.02%
75-9400-202-	RETIREMENT MATCH	37,000.00	6.39%
75-9400-204-	LIFE INSURANCE	200.00	0.03%
75-9400-205-	HEALTH INSURANCE	25,200.00	4.35%
75-9400-208-	UNEMPLOYMENT INSURANCE	600.00	0.10%
75-9400-209-	WORKERS COMPENSATION INSURANCE	600.00	0.10%
75-9400-211-	MEDICARE MATCH	2,900.00	0.50%
	7 Accounts Listed	9400	78,200.00
	22 Accounts Listed	Total Appropriations	578,800.00

E-911

76-4510- -	911 GRANTS		
76-4562- -	CELL PHONE RECEIPTS	450,000.00	9.10%
	2 Accounts Listed	4500	450,000.00
76-4610-001-	FISCAL COURT 911 FEE COLLECTIONS (RESTRICTED)	1,000,560.00	20.24%
76-4610-002-	CITY OF RICHMOND OPERATIONAL SUPPORT	2,334,640.00	47.23%
76-4610-003-	CITY OF BEREA OPERATIONAL SUPPORT (RESTRICTED)	833,800.00	16.87%
76-4610-004-	EMS CONTRACTED SERVICE	70,000.00	1.42%
76-4610-005-	SCHOOL BOARD CONTRACTED SERVICES		
	5 Accounts Listed	4600	4,239,000.00
76-4801- -	E-911 INTEREST	4,000.00	0.08%
	1 Accounts Listed	4800	4,000.00
76-4901- -	SURPLUS, PRIOR YEAR	250,000.00	5.06%
76-4903- -	ADJUSTMENTS TO PRIOR YEAR SURPLUS		
76-4910- -	TRANSFERS FROM OTHER FUNDS		
	3 Accounts Listed	4900	250,000.00
	11 Accounts Listed	Total Revenues	4,943,000.00

E-911

76-5145-159-	911 SALARIES (27 FT, 2 PT)	1,523,800.00	30.83%
76-5145-178-	911 OVERTIME	145,000.00	2.93%
76-5145-185-	VACATION BUYBACK PROGRAM	1,000.00	0.02%
76-5145-318-	CONTRACTUAL TECHNOLOGY SERVICES	360,200.00	7.29%
76-5145-322-	DISPATCH SERVICES/TOWERS	918,900.00	18.59%
76-5145-332-	LEGAL FEES		
76-5145-334-	BUILDING MAINTENANCE REPAIRS / GROUNDS	54,100.00	1.09%
76-5145-343-	NEW HIRE AND MEDICAL TESTING	3,000.00	0.06%
76-5145-411-	CUSTODIAL SUPPLIES	2,000.00	0.04%
76-5145-445-	OFFICE SUPPLIES	4,000.00	0.08%

FY 2026-2027 Fund Budget
MADISON COUNTY FISCAL COURT
Fund Type: Governmental Fund: All Funds

Account	Name		Original Budget	Percent
E-911				
76-5145-481-	UNIFORMS		5,000.00	0.10%
76-5145-521-	INSURANCE		34,700.00	0.70%
76-5145-543-	ACCREDITATION FEES		2,000.00	0.04%
76-5145-566-	REIMBURSEMENTS		500.00	0.01%
76-5145-576-	TRAINING/TRAVEL		10,000.00	0.20%
76-5145-578-	911 UTILITIES		45,000.00	0.91%
76-5145-590-	COPIER MAINTENANCE		2,000.00	0.04%
76-5145-595-	PUBLIC RELATIONS		10,000.00	0.20%
76-5145-599-	MISCELLANEOUS		500.00	0.01%
76-5145-705-	ALERTS & COMMUNICATION		192,000.00	3.88%
76-5145-739-	LIFE CYCLE REPLACEMENT		675,000.00	13.66%
	21 Accounts Listed	5100	3,988,700.00	
76-8099-703-	CAPITAL PROJECTS E-911		300,000.00	6.07%
	1 Accounts Listed	8000	300,000.00	
76-9200-999-	RESERVE FOR TRANSFER		20,000.00	0.40%
	1 Accounts Listed	9200	20,000.00	
76-9300-999-	TRANSFER TO OTHER FUNDS			
	1 Accounts Listed	9300		
76-9400-201-	SOCIAL SECURITY		94,500.00	1.91%
76-9400-202-	RETIREMENT MATCH		273,300.00	5.53%
76-9400-204-	LIFE INSURANCE		1,800.00	0.04%
76-9400-205-	HEALTH INSURANCE		226,800.00	4.59%
76-9400-208-	UNEMPLOYMENT INSURANCE		5,300.00	0.11%
76-9400-209-	WORKERS COMPENSATION INSURANCE		10,500.00	0.21%
76-9400-211-	MEDICARE MATCH		22,100.00	0.45%
	7 Accounts Listed	9400	634,300.00	
	31 Accounts Listed	Total Appropriations	4,943,000.00	

SELF-INSURED HEALTH INSURANCE ACCOUNT

78-4733- -	HEALTH INSURANCE REIMBURSEMENT		1,900,000.00	79.07%
	1 Accounts Listed	4700	1,900,000.00	
78-4801- -	HEALTH FUND INTEREST		3,000.00	0.12%
	1 Accounts Listed	4800	3,000.00	
78-4901- -	SURPLUS FROM PRIOR YEAR		500,000.00	20.81%
	1 Accounts Listed	4900	500,000.00	
	3 Accounts Listed	Total Revenues	2,403,000.00	

SELF-INSURED HEALTH INSURANCE ACCOUNT

78-9200-999-	RESERVE FOR TRANSFER		503,000.00	20.93%
	1 Accounts Listed	9200	503,000.00	
78-9300-999-	TRANSFERS FROM OTHER FUNDS			
	1 Accounts Listed	9300		
78-9400-299-	SELF-INSURED HEALTH INSURANCE ACCT		1,900,000.00	79.07%
	1 Accounts Listed	9400	1,900,000.00	
	3 Accounts Listed	Total Appropriations	2,403,000.00	

FY 2026-2027 Fund Budget

MADISON COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds

Account	Name		Original Budget	Percent
CLERK FUND				
82-4731- -	COUNTY CLERK PERMANENT STORAGE FEES		120,000.00	62.99%
	1 Accounts Listed	4700	120,000.00	
82-4801- -	CLERK STORAGE FEES INTEREST		2,000.00	1.05%
	1 Accounts Listed	4800	2,000.00	
82-4901- -	SURPLUS FROM PRIOR YEAR		68,500.00	35.96%
	1 Accounts Listed	4900	68,500.00	
	3 Accounts Listed	Total Revenues	190,500.00	

CLERK FUND				
82-5010-334-	CLERK DOCUMENT STORAGE BUILDING MAINTENANCE		25,000.00	13.12%
82-5010-446-	CLERK STORAGE EXPENSES		160,500.00	84.25%
82-5010-578-	CLERK DOCUMENT STORAGE UTILITIES		5,000.00	2.62%
	3 Accounts Listed	5000	190,500.00	
	3 Accounts Listed	Total Appropriations	190,500.00	

AMERICAN RESCUE PLAN ACT FUND				
84-4504- -	AMERICAN RESCUE PLAN ACT GRANT			
	1 Accounts Listed	4500		
84-4801- -	ARPA FUNDS INTEREST		250,000.00	5.16%
84-4804- -	ARPA TREASURY BOND INTEREST			
	2 Accounts Listed	4800	250,000.00	
84-4901- -	SURPLUS FROM PRIOR YEAR		4,598,200.00	94.84%
84-4903- -	ADJUST PY CARRYOVER			
84-4905- -	ARPA BOND SALE PROCEEDS			
84-4909- -	TRANSFER TO OTHER FUNDS			
84-4910- -	TRANSFERS FROM OTHER FUNDS			
	5 Accounts Listed	4900	4,598,200.00	
	8 Accounts Listed	Total Revenues	4,848,200.00	

AMERICAN RESCUE PLAN ACT FUND				
84-8001-739-	BUILDING SECURITY			
84-8001-742-01	ANIMAL SHELTER BUILDING PROJECT			
84-8001-742-02	FISCAL COURT RENOVATION PROJECT			
84-8005-730-	SURFACE TRANSPORTATION			
84-8009-743-01	KIRKSVILLE WATER ASSOCIATION		72,900.00	1.50%
84-8009-743-02	SOUTHERN MADISON WATER DISTRICT		129,900.00	2.68%
84-8009-743-03	NORTHERN MADISON SANITATION DISTRICT		600,000.00	12.38%
84-8009-743-04	MADISON COUNTY UTILITY DISTRICT		798,500.00	16.47%
84-8099-703-	BROADBAND INTERNET PROJECT		562,500.00	11.60%
84-8099-741-	PUBLIC SAFETY SERVICE DELIVERY		2,448,500.00	50.50%
	10 Accounts Listed	8000	4,612,300.00	
84-9100-309-	ARPA CONSULTING		235,900.00	4.87%
	1 Accounts Listed	9100	235,900.00	
84-9200-999-	RESERVE FOR TRANSFER			
	1 Accounts Listed	9200		
	12 Accounts Listed	Total Appropriations	4,848,200.00	

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>			
Magistrate Stephen Lochmueller	<u>✓</u>			
Magistrate Billy Ray Hughes	<u>✓</u>			
Magistrate Tom Botkin	<u>✓</u>			
Judge/Executive Reagan Taylor	<u>✓</u>			

Signed:

Reagan Taylor
Madison County Judge/Executive

6-1-2026
Date

Attested:

Kenny Barger
Madison County Clerk

6-1-2026
Date

MADISON COUNTY
KENTUCKY

Finance Department
135 W. Irvine Street, 3rd Floor
P.O. Box 1120
Richmond, KY 40475
859-624-4702
www.madisoncountky.gov

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

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

**MADISON COUNTY FISCAL COURT
MADISON COUNTY, KY
RESOLUTION 2026-050**

**A RESOLUTION OF THE MADISON COUNTY FISCAL COURT APPROVING AN
ANNUAL STANDING ORDER ("ORDER") TO PRE-APPROVE CERTAIN
RECURRING EXPENSES FOR FISCAL YEAR 2026-2027**

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 1st 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 Hughes.

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

6-9-2026
Date

Attested:

Kenny Barger
Kenny Barger
Madison County Clerk

6-9-2026
Date

ANNUAL STANDING ORDER TO PRE-APPROVE CERTAIN RECURRING EXPENSES
MADISON COUNTY FISCAL COURT
Fiscal Year 2026-2027

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 (4)
01-5020-210-	CORONER EXPENSE ALLOWANCE
01-5020-210-01	DEPUTY 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
01-5025-185-	VACATION BUYBACK PROGRAM
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
01-5045-503-	BANK SERVICE CHARGES
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 (AOC)
01-5080-578-	COURTHOUSE UTILITIES (AOC)
01-5081-578-	FAMILY COURT UTILITIES (AOC)
01-5085-578-	FIRST STREET/FARRIS PARKS ANNEX UTILITIES
01-5085-578-01	MADISON AVENUE UTILITIES
01-5086-578-	COURTHOUSE ANNEX UTILITIES

Account Number	Description
01-5087-578-	CHASE BANK BUILDING UTILITIES
01-5091-129-	INFORMATION TECH STAFF (6 FT)
01-5091-338-	COPIER MAINTENANCE
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
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)
01-5402-318-	GOLF COURSE CREDIT CARD PROCESSING
01-5403-177-	GOLF COURSE MAINTENANCE STAFF (2 FT)
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

Account Number	Description
01-9100-521-02	LAW ENFORCEMENT LIABILITY CLAIMS
01-9400-201-	SOCIAL SECURITY, CO. MATCH
01-9400-202-	RETIREMENT, CO. MATCH
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 (25 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(1 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
75-5135-106-	EMA STAFF (3)
75-5135-578-	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
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	Page 3 of 4

Account Number	Description
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-	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

166 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: HUGHES

Vote:

(All yes)

Signature:

12-79
Judge/Executive

June 9, 2026

Date

Approved:

Robert O. Brown
State Local Finance Officer

June 12, 2026
Date