

ORDINANCE 88- 3
(1988 tax levy)

AN ORDINANCE RELATING TO THE ESTABLISHMENT OF THE TAX LEVY FOR THE FISCAL YEAR OF JULY 1, 1988 - JUNE 30, 1989.

BE IT ORDAINED BY THE FISCAL COURT OF THE COUNTY OF MADISON, COMMONWEALTH OF KENTUCKY:

That the tax levy for the 1988 tax year for County purposes be and is fixed as follows:

On each One Hundred Dollars (\$100.00) of value of real property in the County subject to taxation for county purposes, except the shares of banks and trust companies, a tax rate of 9.0 cents per One Hundred Dollars be and the same is hereby levied.

On each One Hundred Dollars (\$100.00) of value of personal property in the County subject to taxation for county purposes, except the shares of banks and trust companies, a tax rate of 10.0 cents per One Hundred Dollars be and the same is hereby levied.

Upon the shares, surplus and other taxable items of banks and trust companies, a tax rate of 22.67 per One Hundred Dollars is hereby levied.

On each One Hundred Dollars (\$100.00) of value of real property in the County of public service companies which is subject to taxation for county purposes, a tax rate of 9.0 cents per One Hundred Dollars be and the same is hereby levied.

On each One Hundred Dollars (\$100.00) of value of personal property in the County of public service companies which is subject to taxation for county purposes, a tax rate of 10.0 cents per One Hundred Dollars be and the same is hereby levied.

On each One Hundred Dollars (\$100.00) of all property, real and personal, in the County subject to taxation for County Health District purposes, except the shares of banks and trust companies, a tax rate of 2.0 cents per One Hundred Dollars be and the same is hereby levied.

On each One Hundred Dollars (\$100.00) of all property, real and personal, in the County of public service companies which are subject to taxation for County Health District purposes, a tax rate of 2.0 cents per One Hundred Dollars be and the same is hereby levied.

On each One Hundred Dollars (\$100.00) of all property , real and personal, in the County subject to taxation for County Extension purposes, except the shares of banks and trust companies, a tax rate of 1.3 cents per One Hundred Dollars be and the same is hereby levied.

On each One Hundred Dollars (\$100.00) of all property, real and personal in the County of public service companies, which are subject to taxation for County Extension purposes, a tax rate of 1.3 cents per One Hundred Dollars be and the same is hereby levied.

On each One Hundred Dollars (\$100.00) of all property, real and personal, in the County subject to taxation for County Ambulance District purposes, except the shares of banks and trust companies, a tax rate of 6.0 cents per One Hundred Dollars be and the same is hereby levied.

On each One Hundred Dollars (\$100.00) of all property, real and personal, in the County of Public service companies which are subject to taxation for County Ambulance District purposes, a tax rate of 6.0 cents per One Hundred Dollars be and the same is hereby levied.

On each One Hundred Dollars (\$100.00) of all property, real and personal, in the County subject to taxation for County Library District purposes, except the shares of banks and trust companies, a tax rate of 3.5 cents be and the same is hereby levied.

On each One Hundred Dollars (\$100.00) of all property, real and personal, in the County of public service companies which are subject to taxation for County Library District purposes, a tax rate of 3.5 cents be and the same is hereby levied.

The tax rates hereby levied on each One Hundred Dollars on property subject to County taxation shall be distributed as follows, to wit:

To the general expense of the County: 100%

Ordinance 88-
page 3

NOW THEREFORE, be it resolved that the Madison County Fiscal Court establish the aforementioned rates as the tax levy for the fiscal year July 1, 1988 - June 30, 1989.

	<u>First Reading</u> (8/16/88)		<u>Second Reading</u>	
	YES	NO	YES	NO
Farris Parks	___	___	___	___
Larry Combs	___	___	___	___
Forniss Park	___	___	___	___
Peggy Rice	___	___	___	___
Harold K. Botner	___	___	___	___

THIS THE _____ DAY OF _____, 1988.

1982

WORKSHEET FOR ASSESSMENT CERTIFICATION

CLASS OF PROPERTY – REAL ESTATE, TANGIBLE PERSONALTY, PUBLIC SERVICE AND DISTILLED SPIRITS

A	1981	Assessment of Property at Full Rates	\$	655,251,508
B	1982	Homestead Exemptions	- 1981	29,806,325
		Net Change in		32,674,525
C	1981	Adjusted Tax Base (A - B)		652,383,308
D	1982	Net Assessment Growth		37,884,668
E	1982	Total Valuation of Property at Full Rates		690,267,976

1982 Assessment

	Property Subject to Taxation in 1981	Net Assessment Growth	Total	
F	Real Estate	\$ 500,399,673	\$ 34,134,610	\$ 531,666,083
G	Tangible Personalty	103,879,344	3,453,549	107,332,893
H	P. S. Co. - Real Estate	22,790,754	-1,429,754	21,361,000
I	P. S. Co. - Tangible Personalty	28,181,737	1,726,263	29,908,000
J	Distilled Spirits	—	—	—
K	Electric Plant Board	—	—	—
L	Bank Shares	13,225,180	2,412,920	15,638,100
M	Insurance Shares	—	—	—

Net New Property: Real Estate (P.V.A.) \$ 7,740,350 ; P. S. Co. Real Estate \$ -1,430,000

1982 Assessment

Tobacco in Storage \$ —

Other Agricultural Products —

Date 8/5/82 Madison School District
County

1983

WORKSHEET FOR ASSESSMENT CERTIFICATION

CLASS OF PROPERTY - REAL ESTATE, TANGIBLE PERSONALTY, PUBLIC SERVICE AND DISTILLED SPIRITS

A	1982	Assessment of Property at Full Rates	\$	691,075,032
		Net Change in		
B	1983	Homestead Exemptions	- 1982	39,244,950 32,674,525
C	1982	Adjusted Tax Base (A - B)		684,504,607
D	1983	Net Assessment Growth		48,338,677
E	1983	Total Valuation of Property at Full Rates		732,843,284

1983 Assessment

	Property Subject to Taxation in 1982	Net Assessment Growth	Total	
F	Real Estate	\$ 531,666,083	\$ 32,612,981	\$ 557,708,639
G	Tangible Personalty	107,332,893	16,821,177	124,154,070
H	P. S. Co. - Real Estate	22,006,997	- 2,070,573	19,936,424
I	P. S. Co. - Tangible Personalty	30,069,059	975,092	31,044,151
J	Distilled Spirits	-	-	-
K	Electric Plant Board	-	-	-
L	Bank Shares	15,638,100	3,205,770	18,843,870
M	Insurance Shares	-	-	-

Net New Property: Real Estate (P.V.A.) \$ 2,137,449 ; P. S. Co. Real Estate \$ - 2,070,573

1983 Assessment

Tobacco in Storage \$ -

Other Agricultural Products -

Date 7/22/83

Madison

School District
County

1984.

CLASS OF PROPERTY
REAL ESTATE, TANGIBLE PERSONALTY, PUBLIC SERVICE AND DISTILLED SPIRITS

A	1983 Assessment of Adjusted Property At Full Rates		\$ 660,173,304
	Net Change in	1984	\$ 40,949,300
B	1984 Homestead Exemptions	1983	\$ 39,244,950 1,704,350
C	1983 Adjusted Tax Base (A-B)		658,468,954
D	1984 Net Assessment Growth		56,984,657
E	1984 Total Valuation of Adjusted Property at Full Rates		715,453,611

	1984 Assessment		
	Property Subject to Taxation in 1983	Net Assessment Growth	Total
F Real Estate	\$ 557,708,639	\$ 38,856,261	\$ 594,860,550
Total Tang. Personalty	124,154,070		
Motor Vehicles	74,089,802		112,726,413*
G Tangible Personalty			
Excluding Motor Vehicles	50,064,268	17,410,083	67,474,351
H P. S. Co. - Real Estate	21,301,195	(1,457,839)	19,843,356
Total Tangible Personalty	31,958,271		
Motor Vehicles	859,069		
I P. S. Co.-Tangible Personalty			
Excluding Motor Vehicles	31,099,202	2,176,152	33,275,354
J Distilled Spirits	0	0	0
K Electric Plant Board	0	0	0
L Bank Shares(Taxable)	18,843,870		21,741,949
Bank Shares(Fair Cash)	0		28,057,515
M Insurance Shares	0	0	00

*Includes Public Service Motor Vehicles.

Net New Property: Real Estate (PVA) \$ 9,305,906 ; P.S. Co. Real Estate \$ -1,457,839

1984 Assessment	
Tobacco in Storage	\$ <u>0</u>
Other Agricultural Products	<u>0</u>

Date July 27, 1984

Madison County

1985

WORKSHEET FOR ASSESSMENT CERTIFICATION

CLASS OF PROPERTY
REAL ESTATE, TANGIBLE PERSONALTY, PUBLIC SERVICE AND DISTILLED SPIRITS

A	1984 Assessment of Adjusted Property At Full Rates		716,979,985
	Net Change in	1985	45,773,725
B	1985 Homestead Exemptions	-1984	4,824,425
C	1984 Adjusted Tax Base (A-B)		712,155,560
D	1985 Net Assessment Growth		57,089,565
E	1985 Total Valuation of Adjusted Property at Full Rates		769,245,125

1985 Assessment

	Property Subject to Taxation in 1984	Net Assessment Growth	TOTAL	
F	Real Estate	\$594,860,550	42,459,086	\$632,495,211
G	Tangible Personalty	67,474,351	13,671,760	81,146,111
H	P.S. Co.-Real Est.	20,452,651	(553,526)	19,899,125
I	P.S. Co.-Tang. Pers.	34,192,433	1,512,245	35,704,678
J	Distilled Spirits	0	0	0
K	Electric Plant Board	0	0	0
L	Bank Shares (Taxable)	21,741,949		25,471,522
	Bank Shares (Fair Cash)	28,057,515		30,852,074
M	Insurance Shares	0	0	0
N	Motor Vehicles - Includes Public Service Motor Vehicles	112,726,413		114,856,147
Net New Property: Real Estate (PVA);		10,073,733		
P. S. Co. Real Estate		(553,526)		

1985 Assessment

Tobacco in Storage	0
Other Agricultural Products	0

DATE: 02-Aug-85

Madison County

RECEIVED
STATE LOCAL FINANCE OFFICE

AUG 9 1985

1987.

WORKSHEET FOR ASSESSMENT CERTIFICATION

CLASS OF PROPERTY
REAL ESTATE, TANGIBLE PERSONALTY, PUBLIC SERVICE AND DISTILLED SPIRITS

A 1986 Assessment of Adjusted Property At Full Rates	813,268,134
Net Change in 1987	49,994,825
B 1987 Homestead Exemptions -1986	46,346,575
C 1986 Adjusted Tax Base (A-B)	3,648,250
D 1987 Net Assessment Growth	809,619,884
E 1987 Total Valuation of Adjusted Property at Full Rates	35,496,592
	845,116,476

1987 Assessment

	Property Subject to Taxation in 1986	Net Assessment Growth	TOTAL
F Real Estate	\$672,403,108	39,301,421	\$708,056,279
G Tangible Personalty	79,661,000	(5,925,929)	73,735,071
H P.S. Co.-Real Est.	21,194,385	782,168	21,976,553
I P.S. Co.-Tang. Pers.	40,009,641	1,338,932	41,348,573
J Distilled Spirits	0	0	0
K Electric Plant Board	0	0	0
L Bank Shares (Taxable)	31,145,270		30,969,335
Bank Shares (Fair Cash)	35,853,365		35,842,490
M Insurance Shares	0		0
N Motor Vehicles - Includes Public Service Motor Vehicles	117,098,129		121,314,309
Net New Property: Real Estate (PVA);		11,926,203	
P. S. Co. Real Estate		782,168	

1987 Assessment

Tobacco in Storage	0
Other Agricultural Products	0

DATE: July 30, 1987 MADISON COUNTY

1988

WORKSHEET FOR ASSESSMENT CERTIFICATION

CLASS OF PROPERTY
REAL ESTATE, TANGIBLE PERSONALTY, PUBLIC SERVICE AND DISTILLED SPIRITS

A	1987 Assessment of Adjusted Property At Full Rates		847,324,349
	Net Change in	1988	51,432,175
B	1988 Homestead Exemptions	-1987	49,994,825
			1,437,350
C	1987 Adjusted Tax Base (A-B)		845,886,999
D	1988 Net Assessment Growth		59,483,075
E	1988 Total Valuation of Adjusted Property at Full Rates		905,370,074

	Property Subject to Taxation 1987	Net Assessment Growth	Property Subject to Taxation 1988
F Real Estate	\$708,056,279	42,309,006	\$748,927,935
G Tangible Personalty	73,735,071	13,774,042	87,509,113
H P.S. Co.-Real Est.	22,680,201	42,180	22,722,381
I P.S. Co.-Tang. Pers.	42,852,798	3,357,847	46,210,645
J Distilled Spirits	0	0	0
K Electric Plant Board	0	0	0
L Bank Shares (Taxable)	30,969,335		31,093,261
Bank Shares (Fair Cash)	35,842,490		37,099,020
M Insurance Shares	0		0
N Motor Vehicles - Includes Public Service Motor Vehicles	121,314,309		130,254,113
Net New Property:			
PVA Real Estate		17,458,944	
P. S. Co. Real Estate		42,180	

Tobacco in Storage 0

Other Agricultural Products 0

DATE: July 21, 1988 MADISON COUNTY

RECEIVED

JUL 22 1988

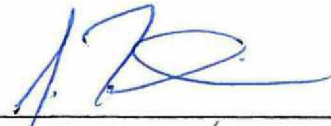
STATE-LOCAL
FINANCE OFFICE

PROPERTY TAX RATE CERTIFICATION

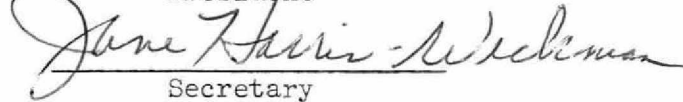
The Madison County Public Library District Board of Trustees hereby certifies that 3.5 cents per \$100. assessed valuation of Real Property and 3.5 cents per \$ 100. assessed valuation of Personal Property is the rate to be levied for the Madison County Public Library District for the year 1988/89 in accordance with the provisions of K.R.S. 132.023 as amended by the 1979 Extraordinary Session of the General Assembly.

8-16-88

Date



President



Secretary

I hereby acknowledge that the rate of 3.5 cents per \$100. assessed valuation of Real Property and 3.5 cents per \$100. assessed valuation of Personal Property will be levied for the Madison County Public Library District for the year 1988/89.

8-22-88

Date



County Court Clerk

WORKSHEET FOR ASSESSMENT CERTIFICATION

CLASS OF PROPERTY
REAL ESTATE, TANGIBLE PERSONALTY, PUBLIC SERVICE AND DISTILLED SPIRITS

A 1987 Assessment of Adjusted Property At Full Rates			847,324,349
Net Change in	1988	51,432,175	
B 1988 Homestead Exemptions	-1987	49,994,825	1,437,350
C 1987 Adjusted Tax Base (A-B)			845,886,999
D 1988 Net Assessment Growth			59,483,075
E 1988 Total Valuation of Adjusted Property at Full Rates			905,370,074

	Property Subject to Taxation 1987	Net Assessment Growth	Property Subject to Taxation 1988
F Real Estate	\$708,056,279	42,309,006	\$748,927,935
G Tangible Personalty	73,735,071	13,774,042	87,509,113
H P.S. Co.-Real Est.	22,680,201	42,180	22,722,381
I P.S. Co.-Tang. Pers.	42,852,798	3,357,847	46,210,645
J Distilled Spirits	0	0	0
K Electric Plant Board	0	0	0
L Bank Shares (Taxable)	30,969,335		31,093,261
Bank Shares (Fair Cash)	35,842,490		37,099,020
M Insurance Shares	0		0
N Motor Vehicles - Includes Public Service Motor Vehicles	121,314,309		130,254,113
Net New Property: PVA Real Estate		17,458,944	
P. S. Co. Real Estate		42,180	

Tobacco in Storage 0

Other Agricultural Products 0

DATE: July 21, 1988

MADISON COUNTY

RECEIVED

JUL 22 1988

STATE-LOCAL
FINANCE OFFICE

RECALL VOTE

HB 44 Section 7 (6)

If a fiscal court levies a tax rate which will produce revenue from real property, exclusive of revenue from new property, that is more than 4% over the amount of revenue produced by the compensating tax rate, the portion which exceeds the 4% is subject to a recall vote or reconsideration by the taxing district.

1. Within 7 days after adoption of the tax rate, fiscal court must publish a display advertisement in the newspaper of largest circulation in the county.

2. The advertisement shall be not less than 12 column inches and contain:

--fact that fiscal court has adopted such a rate

--fact that the part of the rate which will produce revenue from real property (exclusive of new) in excess of 4% over the amount produced by the compensating tax rate is subject to recall

--name, address and phone number of county clerk with note that such official will provide information on petition to initiate recall of the tax rate

3. The tax rate subject to recall goes into effect 45 days after its passage.

4. During the 45 day period a petition signed by 10% of the voters in the last Presidential election may be presented to the county clerk or authorized deputy or to the fiscal court or legislative body of a taxing district and the tax rate is suspended from going into effect.

5. The county clerk determines whether the petition contains enough signatures of qualified voters to suspend the effect of the tax rate levy.

6. Fiscal court may cause cancellation of the recall vote by amending the tax levy to produce no more revenue from real property than 4% over the amount produced by the compensating tax rate on real property, provided such action is taken within 15 days or presentation of the petition.

7. Fiscal court shall submit to voters at next regular election question as to whether voters are "for" or "against" the tax levy. The amount subject to recall shall not go into effect unless a majority of the votes cast are "for" its passage.



OFFICE OF THE GOVERNOR
DEPARTMENT OF LOCAL GOVERNMENT
FRANKFORT, KENTUCKY 40601

WALLACE G. WILKINSON
GOVERNOR

BILL PATRICK
COMMISSIONER

MEMORANDUM

TO: Honorable Harold Botner
Madison County Judge/Executive

FROM: M. E. Combs
State Local Finance Officer

DATE: August 1, 1988

SUBJECT: Maximum Tax Rate Allowed in Accordance with
KRS 68.245 for the 1988-89 Fiscal Year

The certification of the maximum permissible revenue from ad valorem taxes in accordance with KRS 68.245 for your county is attached.

After the levy is determined, an "Estimated Receipts from Tax Levies" should be completed for comparison with the estimate of receipts on Lines 1, 2 and 3, Page 4 of your budget. Three (3) copies of the estimated receipts form are enclosed.

The estimated assessments to be used in completing the above form are as follows:

Real Estate	<u>748,927,935</u>
Tangible Personal Property	<u>87,509,113</u>
Public Service Companies (Real Estate)	<u>22,722,381</u>
Public Service Companies (Personal)	<u>46,210,645</u>
Distilled Spirits	<u>-0-</u>
Bank Shares	<u>31,093,261</u>
Motor Vehicles	<u>130,254,113</u>
Agricultural Products	<u>-0-</u>

After the levy is adopted, please return an executed copy of the budget to this office with a completed copy of the "Estimated Receipts from Tax Levies" form. If you have already returned a second copy of your budget to this office, send only the estimated receipts form and we will include it with your budget. Also, please send a copy of the ordinance or minutes of the fiscal court setting the tax rates for our files.

cc: County Clerk

COMMONWEALTH OF KENTUCKY
Department of Local Government
State Local Finance Office

Permissible Ad Valorem Tax Revenue for 1988-89

1987 ASSESSED VALUE OF PROPERTY SUBJECT TO FULL LOCAL RATES

Line 1.	Real Estate		<u>708,056,279</u>
Line 2.	Tangible (Personalty)		<u>13,735,071</u>
Line 3.	P.S. Corporation - Real Estate		<u>22,680,201</u>
Line 4.	P.S. Corporation - Tangible (Personalty)		<u>42,852,798</u>
Line 5.	Distilled Spirits (Personalty)		<u>-0-</u>
Line 6.	Net Change in Homestead Exemptions		
		1988	<u>51,432,175</u>
		- 1987	<u>49,994,825</u>
Line 7.	Total (Line 1 through Line 6)		<u>845,886,999</u>

1988 NEW ASSESSMENT GROWTH

Line 8.	Real Estate		<u>24,850,062</u>
Line 9.	New Property - R.E.	PVA	<u>17,458,944</u>
		PSC	<u>42,180</u>
Line 10.	Tangible (Personalty)		<u>17,501,124</u>
Line 11.	P.S. Corporation - Real Estate		<u>13,774,042</u>
Line 12.	P.S. Corporation - Tangible (Personalty)		<u>-0-</u>
Line 13.	Distilled Spirits (Personalty)		<u>3,357,847</u>
Line 14.	Total Growth (Line 8 through Line 13)		<u>-0-</u>
Line 15.	Total Assessed Value Subject to Full Local Rates (Line 7 plus Line 14)		<u>59,483,075</u>
			<u>905,370,074</u>

I hereby certify the following local ad valorem tax rate(s) and revenue to Madison County in accordance with KRS 68.245 this the 1st day of August, 1988.

GME Combs
State Local Finance Officer

REAL PROPERTY

	Compensating Tax Rate 1/	4% Increase 2/	Maximum 3/
RATE	<u>8.8</u>	<u>9.0</u>	<u>9.0</u>
REVENUE	<u>679,052</u>	<u>694,485</u>	<u>694,485</u>

PERSONAL PROPERTY (Other than Motor Vehicles)

	Maximum Rate Allowable 1/
RATE	<u>10.</u>
REVENUE	<u>133,720</u>

MOTOR VEHICLES

	Maximum Rate Allowable 1/
RATE	<u>10.</u>
REVENUE	<u>130,254</u>

BANK SHARES

RATE	<u>22.67</u>
REVENUE	<u>70,488</u>

- 1/ No hearing required - no recall
2/ Hearing required - no recall
3/ Hearing required and subject to recall if revenue is higher than 4%

Budget of Madison County
 Fiscal Year Ending June 30, 1989

SUMMARY ANALYSIS OF APPROPRIATIONS

Category	Purpose	Budget Appropriation
GENERAL FUND		
5000	General Government	744,938
5100	Protection to Persons & Property	357,476
5200	General Health & Sanitation	79,612
5300	Social Services	40,500
5400	Recreation & Culture	-0-
7000	Debt Service	341,877
9000	Administration (Inc. Ins.-Audit-Fringe)	495,186
	Other (Define) (CDGB 1985 Whitehall)	9,871
	Other (Define)	-0-
	Totals General Fund	2,069,460
ROAD FUND		
6000	Transportation Facilities & Services	
6100	Roads	1,054,531
6400	Other Transportation Facilities & Services	
7000	Debt Service	
8000	Other (Define) Bridge Construction	75,000
9000	Other (Define) Operational Exp. & Expenses	52,580
	Totals Road Fund	1,182,111
JAIL FUND		
5100	Protection to Persons & Property	385,409
7000	Debt Service	
9000	Administration	80,366
	Totals Jail Fund	465,775

Category	Purpose	Budget Appropriation
LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUND		
5000	General Government	
5100	Protection to Persons and Property	
5200	General Health & Sanitation	
5300	Social Services	
5400	Recreation and Culture	
6000	Transportation Facilities and Services	
6100	Roads	96,885
7000	Debt Service	
8000	Other (Define) CAPITAL Outlay	45,200
	Other (Define)	
Totals L.G.E.A. Fund		142,085

REVENUE SHARING FUND		
5000	General Government	36,600
5100	Protection to Persons and Property	
5200	General Health & Sanitation	12,100
5300	Social Services	11,300
5400	Recreation and Culture	
6000	Transportation Facilities and Services	
6100	Roads	58,461
	Other (Define)	
	Other (Define)	
Totals Revenue Sharing Fund		118,461

FUND		
	(Define)	
Totals		Fund

Estimated Receipts

Source	Code Number	01 General Fund	02 Road Fund	03 Jail Fund	04 LGEA Fund	05 Rev Shar Fund	Total
1. Real Property Taxes	4101	736,000					736,000
2. Tangible Personal Property Taxes	4102	--					--
3. Motor Vehicle Property Taxes	4103	100,000					100,000
4. Delinquent Property Taxes	4104	17,500					17,500
5. Fire Prod. Tax	4112	110					110
6. Bank Shares	4130	43,500					43,500
7. Franchise Taxes	4131	55,000					55,000
8. License Fees	4134	420,000					420,000
9. Deed Transfers	4135	60,500					60,500
10. Excess Fees, Clerk	4302	50,840					50,840
11. Excess Fees, Sheriff	4304	144,000					144,000
12. Commercial License	4406	2,500					2,500
13. Building Permits	4407	3,000					3,000
14. Cable TV Franchise	4417	24,000					24,000
15. Federal Reimb.	4503	-0-					-0-
16. Federal Grant	4504	12,871					12,871
17. State Grants (ADF)	4510	34,000					34,000
18. Election Expenses	4520	22,950					22,950
19. Bd. Of Assessments	4521	100					100
20. Legal Process	4522	4,500					4,500
21. Dog License Refunds	4523	375					375
22. Base Court	4524	35,816					35,816
23. ADC Rentals	4532	74,200					74,200
24. County Road Aid	4518		620,660				620,660
25. Driver's Lic. Ref.	4517		4,350				4,350
26. Truck Lic. Ref.	4516		80,000				80,000
27. LGEA - Coal Inspect	4528				56,885		56,885

continued on next page

Estimated Receipts

Source	Code Number	01 General Fund	02 Road Fund	03 Jail Fund	04 LGEA Fund	05 Rev Shar Fund	Total
28. LGEA MINERAL	4529				84,000		84,00
29. FIRE INCENTIVE	4540	35,005					35,00
30. DES REIMBURSE.	4541	27,300					27,30
31. SHELTER RECEIPTS	4612	3,200					3,20
32. RENTALS & LEASES	4711	1,500					1,50
33. RINBURSEMENTS	4727	13,000	1,000				14,00
34. INTEREST	4801	86,450	5,000	2,100	1,200	2,088	96,83
35. STATE JAIL REV.	4533			262,019			262,01
36. JAIL MEDICAL	4534			17,538			17,53
37. COURT COSTS	4535			47,000			47,00
38. STATE PRISONERS	4537			80,000			80,00
39. WORK RELEASE	4618			3,500			3,50
40. MISCELLANEOUS	4543	2,000	1,500	100			3,60
41. DUT FEES	4538			19,800			19,80
42. GIFTS/ESTATES	4728	10,000					10,00
43. SALES/SURPLUS	4704	3,000					3,00
44. INSURANCE REF.	4726	2,450					2,45
45. JAIL BOND PROCEED	4905	302,000					302,00
46.							
47.							
48.							
49.							
50. Total Revenues		2,327,667	712,510	432,057 ✓	142,085 ✓	2,088	3,616,40
51. Borrowed Money	4911	-0-	-0-	-0-	-0-	-0-	-0-
52. Interfund Transfers	4910	<483,319>	469,601	13,718	-0-	-0-	-0-
53. Surplus from Prior Year	4901	225,112	-0-	20,000	-0-	116,373	361,485
54. Total Available For Year		2,069,460	1,182,111	465,775 ✓	142,085	118,461	3,977,89

continued on next page

Budget Appropriations

Code Number	Description	Appropriation Amount
County Judge	Executive - ADMINISTRATION	
01-5001-101	County Judge / Executive - Salary	34,861
01-5001-103	Deputy / Administrative Assistant	19,845
01-5001-165	Executive Secretary / Computer	15,225
01-5001-179	Part-Time Coop Position	1,800
01-5001-445	Office Supplies & Materials	3,150
01-5001-565	Printing Stationery, Forms ETC.	600
01-5001-563	Postal Charges	400
01-5001-551	Memberships	1,300
01-5001-573	Telephone	1,900
01-5001-576	Staff Travel	850
01-5001-338	Equipment Repairs (Copier, Computers, Typewriters)	1,200
01-5001-569	Registrations, Conferences, Training	350
01-5001-318	Data Processing Service	5,100
01-5001-705	IBM Equipment Lease/Purchase	7,700
01-5005-101	County Attorney, Salary (County Share)	23,100
01-5005-141	Paralegal, Part-Time	5,733
01-5005-445	Office Supplies	625
01-510-165	County Court Clerk (Fiscal Court Secretary)	950
01-5010-199	Fees for certifying deeds to FVA	3,800
01-5010-388	Data Processing Fees	1,200
01-5010-368	Tax Bill Preparation	4,960
01-9400-201	Social Security Match Clerk	21,907
01-9400-202	Retirement Match	18,256
01-9400-205	Health Insurance	19,800
01-9400-208	Unemployment Insurance	2,000
01-9400-209	Workmen's Compensation	2,500

Budget Appropriations

Code Number	Description	Appropriation Amount
01-5015-199	Service to Fiscal Court- Sheriff	300
01-5015-302	Delinquent Tax Advertising	4,400
01-5015-318	Data Trac Processing	1,800
01-5015-531	Sherrif's Bond	1,200
01-5015-563	Postage - Tax Bills	3,600
01-5015-723	Purchase Two Cruisers (State Price Contracts)	24,000
01-9400-201	Social Security Match- Sheriff	10,500
01-9400-202	Retirement Match	8,400
01-9400-205	Health Insurance	9,000
01-9400-208	Unemployment Insurance	850
01-9400-209	Workman's Compensation	1,800
01-5020-101	Coroner, Salary	7,800
01-5020-103	Deputies Salaries (Two)	4,800
01-5020-308	Autopsies and Attendant Services	1,000
01-5020-599	Miscellaneous Expenses (Film, Telephones, etc.)	1,200
01-5025-101	Magistrates Salaries (Four)	30,000
01-5025-210	Expense Allowances- Magistrates	14,400
01-5025-302	Advertising, Legal Notices, etc.	6,000
01-5025-318	Data Processing Materials (Checks, Paper, etc.)	2,200
01-5025-332	Legal Services (Inc. Insurance Deductables)	20,000
01-5025-323	Contracted Engineering Services	13,200
01-5025-542	Rewards	5,000
01-5025-315	Essex Telephone Service - S. Central Bell	4,750
01-5025-901	Price Year Claims	23,000
01-5030-367	Property Valuation Administrator	35,000
01-5030-372	Carry-over Balance (87-88)	-0-

Budget Appropriations

Code Number	Description	Appropriation Amount
01-5035-199	Board of Assesment Appeals	225
01-5040-102	County Treasurer Salary	15,751
01-5040-338	Equipment repairs	950
01-5040-445	Office Supplies	500
01-5040-563	Postage	450
01-5040-573	Telephone	600
01-5040-576	Travel	150
01-5040-551	Memberships	150
01-5040-709	Furniture & Fixtures	350
01-5047-327	Finance Director Charges	31,500
01-5047-567	Refunds-License Fees	2,000
01-5063-541	Circuit Court Clerk (Law Librarian)	600
01-5065-191	Election Board Commissioners (per diem)	3,400
01-5065-192	Election Officers	18,000
01-5065-194	Election Tabualtors	150
01-5065-302	Advertising - Legal	4,500
01-5065-565	Printing Casts	4,560
01-5065-341	Contract for Maintenace &Repair Voting Machines	12,000
01-5065-599	Miscellaneous Election expenses	2,000
01-5065-737	Voting Machines (10 new)	42,000
01-5065-347	Polling Place Rentals	2,200
01-5075-5051	Richmond Chamber of Commerce	500
01-5075-5052	Berea Chamber of Commerce	500
01-5075-551	Economic Developement Memberships	1,000

Budget Appropriations

Code Number	Description	Appropriation Amount
01-5080-107	Building Supervisor, Salary	15,442
01-5080-175	Custodial Personnel (2)	16,100
01-5080-411	Supplies	7,800
01-5080-571	Courthouse Renewals & Repairs	12,000
01-5080-309	Lawn care	150
01-5080-578	Utilities	24,000
01-5080-599	Miscellaneous Expenses	1,000
01-5080-741	Capital outlay-sidewalks, heating plant	28,000
01-5080-709	Furniture & Fixtures	4,000
01-5085-716	Taylor Fork Dam Maintenance	12,000
01-5085-305	Architect Services-Jail Project	97,500
01-5085-309	Jail Consultant Contract	12,500
01-5085-764	Rentals (Packing, Equipment)	4,000
01-5086-175	Courthouse Annex Custodian Salary	9,086
01-5086-411	Annex supplies	3,000
01-5086-571	Renewals and Repairs	6,000
01-5086-578	Utilities	9,600
01-5086-599	Miscellaneous expenses	500

Budget Appropriations

Code Number	Description	Appropriation Amount
01-5115-107	Building Inspections	2,520
01-5115-445	Materials & Supplies	300
01-5120-107	Fire Chief Salary	20,846
01-5120-121	Firefighter's Salaries	182,805
01-5120-187	Holiday Pay	2,500
01-5120-179	Co-op Salaries (EKU)	5,000
01-5120-183	Incentive Fire pay	35,006
01-5120-481	Uniform Allowance (\$15 p/mo.)	2,520
01-5120-709	Washer & Dryer purchase	700
01-5120-573	Telephone charges	3,700
01-5120-411	Supplies	1,000
01-5120-578	Utilities	4,000
01-5120-429	Gasoline & Oil	3,850
01-5120-499	4 Air Pacs & Communication Equipment	6,000
01-5120-592	Vehicle & Equipment Repairs	4,000
01-5120-599	Miscellaneous expenditures	1,000
01-5120-5071	Berea Rural Fire	24,000
01-5120-5072	Kirksville Volunteer	5,000
01-5102-5073	Waco Volunteer	5,000
01-5102-5074	Whitehall Volunteer	5,000
01-5102-5075	Union Center Volunteer	5,000
01-5102-5072	Kirksville carry over 87/88 (towed truck pr.	2,779
01-5135-107	Civil Defense Director Salary	20,838
01-5135-105	Civil Defense Technician	1,200
01-5135-348	Civil Defense Program Support	11,577

Budget Appropriations

Code Number	Description	Appropriation Amount
01-5150-513	Forest Fire Protection Payment	1,335
01-5205-107	Animal Shelter Supervisor, Salary	9,450
01-5205-105	Shelter Assistant, Part-Time	6,417
01-5205-102	Dog Warden	8,091
01-5205-403	Food & Supplies	1,800
01-5205-343	Medical Supplies (Vaccines, etc.)	1,500
01-5205-443	Vehicle Parts & Repairs	500
01-5205-429	Gasoline & Kerosene	2,000
01-5205-528	Utilities	4,150
01-5205-573	Telephone (GTE)	800
01-5205-571	Repairs & Renewals (windows, cages, plumbing, etc.)	5,700
01-5205-599	Miscellaneous expenses	694
01-5215-107	Solid Waste Co-ordinator, Salary	16,380
01-5215-179	Co-op Secretarial Assistance	1,680
01-5215-539	Advertising	500
01-5215-563	Postage, Certified mail, etc.	300
01-5215-445	Materials & Supplies	2,200
01-5215-573	Telephone Charges	450
01-5235-507	Soil Conservation Support	17,000
01-5305-3412	Richmond Senior Citizens	10,000
01-5305-3422	Berea Senior Citizens	10,000
01-5330-332	Court ordered legal & psychological payments	1,500
01-5330-5152	General Welfer-Burials, medical payments etc.	3,000

Budget Appropriations

Code Number	Description	Appropriation Amount
	ROAD FUND	
02-6103-102	Road Supervisor	25,748
02-6105-127	Bookkeeper/ADM Assistant	14,000
02-6105-147	Mechanic	16,037
02-6105-149	Equipment Operators (5)	65,104
02-6105-157	Drivers (9)	103,024
02-6105-161	Laborers (2)	17,056
02-6105-143	Other Road Employees	21,632
02-6105-178	Overtime Pay Provision	12,000
02-6105-336	Equipment Repairs	6,000
02-6105-405	Asphalt	275,000
02-6105-409	Crushed Stone & Gravel	156,000
02-6105-429	Motor Fuels	32,950
02-6105-431	General Construction Materials	166,880
02-6105-443	Motor Vehicle Parts	42,000
02-6105-445	Office Supplies & Materials	500
02-6105-457	Pipe, Culverts, etc.	50,000
02-6105-469	Signs	8,000
02-6105-974	Tools	3,100
02-6105-323	Engineering Services	12,500
02-6105-573	Telephone	400
02-6105-574	Training	300
02-6105-578	Utilities	4,580
02-6105-773	Equipment & Machinery (new dump truck)	27,500
02-6105-599	Misc, Expenditures	1,800
02-8003-312	Duncannon Lane Bridge	75,000
02-9200-999	Reserve for Transfers	45,000
	GRAND TOTAL	\$ 1,182,111

Budget Appropriations

Code Number	Description	Appropriation Amount
03-5101-101	Jailers Salary	34,861
03-5101-103	Deputies/Matrons	187,034
03-5101-173	Cookes	20,676
03-5101-102	Part-time (treasurer)	4,000
03-5101-185	Staff Co-op Program	10,000
03-5101-411	Cleaning Supplies	6,500
03-5101-423	Food Preparation & Serving Supplies	3,000
03-5101-425	Food	56,000
03-5101-437	Jail Linens	3,300
03-5101-445	Office Supplies	3,200
03-5101-453	Prisoner Hygiene	500
03-5101-481	Staff Uniforms	2,000
03-5101-343	Medical Services	3,200
03-5101-549	Routine Medical	17,538
03-5101-573	Telephone	4,000
03-5101-576	Staff Travel	1,500
03-5101-578	Utilities	16,000
03-5101-599	Miscellaneous Expense	1,000
03-5101-334	Building Repair	6,000
03-5101-336	Equipment Repair	1,500
03-5101-703	Communication Equipment	500
03-5101-707	Food Service Equipment	200
03-5101-709	Furniture & Fixtures	400
03-5101-725	Other Equipment	500
03-5101-727	Plant Operation Equipment	2,000
03-9100-525	Building Insurance	600
03-9100-529	Liability Insurance	20,000
03-9100-551	Association Dues	450
03-9100-569	Staff Training	3,500

Budget Appropriations

Code Number	Description	Appropriation Amount
03-9400-201	Social Security	18,518
03-9400-202	Retirement	14,178
03-9400-209	Workman's Comp.	8,000
03-9400-203	Health Insurance	15,120
	LGEA FUNDS	
04-6105-447	Road Materials	56,885
04-6105-713	Road Machinery-(Bush hog)	40,000
04-8003-312	Bridge Repairs & Reconstruction	30,200
04-8005-715	Land & Right of way	15,000
	Revenue Sharing Funds	
05-5315-507	Child Development Center (Contribution)	10,000
05-5340-507	YMCA Spouse Abuse Center (Contribution)	1,300
05-6105-7131	Roller/Computer	40,000
05-6105-703	Radio Equipment & Base (state price contract)	14,000
05-5025-739	Video Equipment for Courtroom "	23,000
05-5080-571	Window Replacement (Courthouse)	13,600
05-5205-723	Animal Shelter Truck	12,100
05-6105-7132	Snow Plow Equipment for Int. Trucks	4,461

Date Submitted 7 June 1988.

(Signed) Harold R. Bohner County Judge/Executive

Approved as to form and classification

Date JUNE 17, 1988

(Signed) M. E. Combs
State Local Finance Officer

I certify that this budget, incorporating the changes indicated above,
if any, has been adopted by the Fiscal Court.

(Signed) _____ Date _____
County Judge/Executive

(Return one copy to State Local Finance Officer
within fifteen (15) days after adoption)

PUBLIC HEARING
MADISON COUNTY FISCAL COURT
1988-89 TAX YEAR

The Madison County Fiscal Court will hold a public hearing in the County Court Room, Courthouse, Richmond, Kentucky on September 6, 1988 at 2 P.M. for the purpose of hearing public comments regarding a proposed General Fund Real Estate Tax Rate of 9.0 cents and a proposed Ambulance District Real Estate Tax Rate of 6.0 cents.

The General Fund Real Estate Tax Rate levied in 1987-88 was 9.0 cents and produced revenue of \$691,600. The proposed General Fund Real Estate Tax Rate of 9.0 cents is expected to produce \$694,485. Revenue expected from new property and personal property is \$15,713.

The compensating General Fund Real Estate Tax Rate in 1988-89 is 8.8 cents with revenue expected to produce \$679,072.

Additional revenues produced will be allocated for general fund purposes.

The Ambulance District Real Estate Tax Rate levied in 1987-88 was 6.0 cents and produced revenue of \$434,753. The proposed Ambulance District Real Estate Tax Rate of 6.0 cents is expected to produce \$462,990. Revenue expected from new and personal property is \$10,475.

The compensating Ambulance District Real Estate Tax rate in 1988-89 is 5.9 cents with revenue expected to produce \$455,274.

Additional revenues produced will be allocated for general expenses of the Ambulance District.

The General Assembly has required publication of this advertisement and the information contained therein.

All persons desiring to be heard shall be given an opportunity to present oral testimony. Written comments will be received in the office of Harold K. Botner, Judge/Executive, Courthouse, Richmond, Kentucky, 40475, prior to the hearing.

Draperies 125 inches wide, light antique satin. \$15. Call 623-5998.

For Sale: Bedroom dresser, 6 drawers with mirror, \$50. 623-2057 anytime.

For Sale: Comfort queen size bed, 2 pair drapes, and 2 shadow boxes. \$40.00. 986-8174.

For Sale: Reconditioned air conditioners. We also install central air. Free estimates. 369-5130.

For Sale: Stationary bicycle, good condition. Call 623-0786 between 5:30 and 9:00. \$40.

For sale: Comfort queen size with dust ruffle and drapes. \$40.00. 986-8174.

Mini Trampoline for sale. \$15. Call 623-0786 between 5:30 and 9:00.

Oak roll top desk, just refinished, \$1500. Call 624-0715 anytime.

SALE ON CHAIN LINK FENCE. We install, give free estimates. Financing available. Eads Fence Co. Day-night. 986-8006, 986-4082.

SATELLITE SALES and DES-CRAMBLERS AVAILABLE. Call Eades Satellite Company, 986-8006.

To raise the sum of \$31,962.76 principal, plus interest in the amount of \$9,977.54, as of July 10, 1987, and interest thereafter on the principal at \$7.9751 per day from July 10, 1987 until the date of Judgment, plus interest on the Judgment amount (principal plus interest to the date of Judgment) at the rate of 6.64%, computed daily and compounded annually, until paid in full and for the costs of this action, pursuant to Judgment and Order of Sale, being Civil Action No. 87-159 on the Lexington Docket of the United States District Court for the Eastern District of Kentucky entered on July 28, 1987 in the case of United States of America vs Odessa D. Burton, I, or one of my Deputies, will sell the following described property at public auction to the highest and best bidder at the front door of the Madison County Courthouse, Richmond, Kentucky on the twenty first day of September 1987 (September 21, 1987) at the hour of 12:30 P.M., local time, on terms of ten percent (10%) of the bid price on the day of sale with good and sufficient bond for the balance, bearing interest at the rate of 6.64% per annum until paid, due and payable in thirty (30) days and said bond having the effect of a judgment or the purchaser may pay cash at time of sale. Upon a default by the purchaser, the deposit shall be forfeited and retained by the Marshal as a part of the proceeds of the sale and the property again be offered for sale.

A certain lot or parcel of land four miles north of Richmond, Kentucky, being a part of the Nelson Lowery Property and fronting on U.S. Highway No. 25 a distance of 73 feet and 8 inches and running back in parallel lines to Interstate Highway No. 75 and being 98 feet wide in the rear and joining on the north of land of Jim Barnes, on the south of land of Sterling Moberly, on the west by U.S. Highway No. 25, and on the east by Interstate Highway No. 75.

And being the same property conveyed to Odessa D. Burton, Single, by Deed dated June 10, 1983 of record in Deed Book 351, page 479, in the Office of the Madison County Court Clerk. Such sale shall be in bar and foreclosure of all right, title, interest, estate claim, demand or equity of redemption of the defendants and of all persons claiming by, through, under or against them. Sherman Hansford, United States Marshal, Eastern District of Kentucky

apartments. Evaluate new utilities paid. Washer/dryer hook-up. 623-2603, 623-0684, 623-0918.

Speaks Rental Mobile Homes & Apartments
1, 2, & 3 Bedrooms
Furnished or Unfurnished
Section 8 Approved
STUDENTS WELCOME
Phone: **624-1855**
After 5 p.m.:
1-365-3815

1 efficiency apartment over Taylor's Poolroom. All utilities paid, \$125 monthly. Also a 1 or 2 bedroom furnished apartment, plus utilities and deposit. 623-9815, 623-6665.

2 Bedroom unfurnished apartment. Stove, refrigerator furnished. Also, 2 bedroom unfurnished mobile home. Call 624-1442 or 623-8068.

2 bedroom \$350. 1 bedroom \$300. Air conditioned, utilities included. 623-4843.

623-2599.
Apartments near campus. Utilities paid. Call 623-8963, or 623-3050.

BEREA: Beautiful 3 bedroom CONDOMINIUM, air ceiling fans, 1-1/2 baths, garage, appliances, adults only. \$375. 986-2525, 986-4757.

Beautiful remodeled 2 bedroom, air, stove, refrigerator. By Pass. Lease plus deposit, partial utilities. After 5, 623-8481 or 623-7547.

STUDENTS: Now leasing 2 bedroom apartments. Stove, refrigerator furnished. Laundry, pool and storage. Water paid. Students welcome. 235 Wayne Drive or call 623-9304.

Locally owned condo at North Myrtle Beach, accommodations 6. No pets. 623-1475.

SOMETHING NEW UNDER THE SUN!
Reps Needed for Business Accounts Part Time \$18,000 Potential; Full Time \$60,000 + Potential. Work own Hours. Training provided. Call 1-612-938-0019 M-F, 8:00 am - 5:00 pm (C.S.T.).

PUBLIC HEARING
MADISON COUNTY FISCAL COURT
1986-87 TAX YEAR 88/89 tax year
The Madison County Fiscal Court will hold a public hearing in the County Court Room, Courthouse, Richmond, Kentucky on September 6, 1988 at 9:30 A.M. for the purpose of hearing public complaints regarding a proposed General Fund Real Estate Tax Rate of 9.0 cents.
The General Fund Real Estate Tax Rate levied in 1986-87 was 9.0 cents and produced revenue of ~~\$651,320.00~~ ⁸⁷⁻⁸⁸ ~~\$657,030.00~~. The proposed General Fund Real Estate Tax Rate of 9.0 Cents is expected to produce ~~\$657,030.00~~ ⁸⁷⁻⁸⁸ ~~\$31,947.00~~ ^{153,120?} Revenue expected from personal property is ~~\$31,947.00~~ ^{153,120?}
The Compensating General Fund Real Estate Tax Rate in 1987-88 is ~~8.9~~ ^{8.8} cents with revenue expected to produce ~~\$649,729.00~~ ^{8.8} ~~\$649,729.00~~.
The general areas to which revenue in excess of 1987-88 is to be allocated the General Fund. → *Ambulance District*
The General Assembly has required publication of this advertisement and information contained therein.

PUBLIC HEARINGS

HB 44 Section 7 (5)

The fiscal court of any county proposing to levy a tax rate which exceeds the compensating tax rate, shall hold a public hearing to obtain comments from the public regarding the proposed tax rate.

1. Held in principal office of taxing district or suitable facility as near as possible to the center of the district.

2. Fiscal court shall advertise the hearing at least twice in two consecutive weeks in the newspaper of largest circulation.

3. The newspaper advertisement shall be not less than twelve column inches and shall state:

- ✓-- tax rate levied and revenue produced preceding year
- ✓-- tax rate proposed and revenue expected from it
- ✓-- compensating tax rate and revenue expected from it
- ✓-- revenue expected from new property and personal property
- ✓-- general areas to which revenue in excess of the revenue produced in the preceding year is to be allocated
- ✓-- time and place for public hearing which shall be not less than 7 nor more than 10 days after second advertisement
- ✓-- purpose of the hearing
- statement that the General Assembly has required publication of the advertisement and information therein.

4. In lieu of two published notices, a single notice may be sent by first class mail to each person owning real property as shown on current year tax roll.

5. All persons desiring to be heard shall be given an opportunity to present oral testimony.