

**MADISON COUNTY FISCAL COURT
MADISON COUNTY, KY
ORDINANCE 2024-08**

AN ORDINANCE TO ADOPT THE 2024-2025 FISCAL COURT BUDGET

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

WHEREAS, Madison County Fiscal Court has reviewed the proposed 2024-2025 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 does hereby approve the proposed 2024-2025 Fiscal Court Budget.

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

DATE OF FIRST READING: 5-28-2024

MOTION BY: Combs

SECONDED BY: Hughes

VOTE:	YES	NO
Magistrate James Brian Combs	<input checked="" type="checkbox"/>	_____
Magistrate Stephen Lochmueller	<input checked="" type="checkbox"/>	_____
Magistrate Billy Ray Hughes	<input checked="" type="checkbox"/>	_____
Magistrate Tom Botkin	<input checked="" type="checkbox"/>	_____
Judge Executive Reagan Taylor	<input checked="" type="checkbox"/>	_____

DATE OF SECOND READING: 6-25-24

MOTION BY: Bathin Hughes Combs KB

SECONDED BY: Combs

VOTE:	YES	NO
Magistrate James Brian Combs	<input checked="" type="checkbox"/>	_____
Magistrate Stephen Lochmueller	<input checked="" type="checkbox"/>	_____
Magistrate Billy Ray Hughes	<input checked="" type="checkbox"/>	_____
Magistrate Tom Botkin	<input checked="" type="checkbox"/>	_____
Judge Executive Reagan Taylor	<input checked="" type="checkbox"/>	_____

Signed:



Madison County Judge Executive

Attested:



Madison County Clerk, Kenny Barger



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

Andy Beshear
GOVERNOR

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

Matt Sawyers
COMMISSIONER

June 10, 2024

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 2024 - 2025 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.

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, 2024. 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,

Robert O. Brown
State Local Finance Officer

Enclosures

MADISON COUNTY FISCAL COURT
MADISON COUNTY, KY
ORDINANCE 2024-08



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Magistrate Tom Botkin	<u>✓</u>	_____
Judge Executive Reagan Taylor	<u>✓</u>	_____

DATE OF SECOND READING: _____

MOTION BY: _____

SECONDED BY: _____

VOTE:	YES	NO
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Magistrate Stephen Lochmueller	_____	_____
Magistrate Billy Ray Hughes	_____	_____
Magistrate Tom Botkin	_____	_____
Judge Executive Reagan Taylor	_____	_____

Signed:

Madison County Judge Executive

Attested:

Madison County Clerk, Kenny Barger

FY 2024-2025 Fund Budget
MADISON COUNTY FISCAL COURT
Fund Type: Governmental Fund: All Funds

Account	Name		Original Budget	Percent
General Fund				
01-4101- -	REAL PROPERTY TAXES		4,100,000.00	9.69%
01-4102- -	TANGIBLE PERSONAL PROPERTY TAXES		300,000.00	0.71%
01-4103- -	MOTOR VEHICLE PROPERTY TAX		825,000.00	1.95%
01-4104- -	DELINQUENT PROPERTY TAX		75,000.00	0.18%
01-4112- -	FIRE PROTECTION		100.00	0.00%
01-4130- -	BANK FRANCHISES		360,000.00	0.85%
01-4131- -	FRANCHISE CORPORATION TAX		280,000.00	0.66%
01-4134- -	COUNTY OCCUPATIONAL TAX		3,750,000.00	8.86%
01-4135- -	DEED TRANSFER TAX		500,000.00	1.18%
01-4137- -	INSURANCE PREMIUM TAX		3,250,000.00	7.68%
	10 Accounts Listed	4100	13,440,100.00	
01-4302- -	EXCESS FEES - CLERK		700,000.00	1.65%
01-4304- -	EXCESS FEES - SHERIFF		300,000.00	0.71%
	2 Accounts Listed	4300	1,000,000.00	
01-4402- -000	ALCOHOLIC BEVERAGE LICENSE FEE		20,000.00	0.05%
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		20,000.00	0.05%
01-4411- -	HVAC MECHANICAL PERMITS		45,000.00	0.11%
01-4412- -	BUILDING PERMIT FEES		175,000.00	0.41%
01-4415- -	ELECTRICAL INSPECTIONS/PERMITS		100,000.00	0.24%
01-4416- -	PLANNING FIREGATES, COPIES, MISC.		250.00	0.00%
01-4417- -	TELECOMMUNICATIONS TAX		72,000.00	0.17%
01-4419- -	SOLID WASTE HAULING PERMITS		4,000.00	0.01%
	10 Accounts Listed	4400	447,250.00	
01-4503- -	FEDERAL REIMBURSEMENT		60,000.00	0.14%
01-4504- -	FEDERAL GRANTS		15,000.00	0.04%
01-4506- -	SOLID WASTE GRANT		114,000.00	0.27%
01-4510- -	STATE GRANTS		120,000.00	0.28%
01-4512- -	HOMELAND SECURITY GRANT			
01-4520- -	ELECTION EXPENSE REIMBURSEMENT		11,500.00	0.03%
01-4521- -	BOARD OF ASSESSMENTS & APPEALS		500.00	0.00%
01-4522- -	LEGAL PROCESS TAX		350.00	0.00%
01-4532- -	AOC SPACE RENTAL		670,000.00	1.58%
01-4540- -	FIREFIGHTERS INCENTIVE PAY		145,163.00	0.34%
01-4542- -	DES FEDERAL REIMBURSEMENT		30,000.00	0.07%
01-4543- -	REFUNDS AND CONTINGENCY		40,000.00	0.09%
01-4558- -	ANIMAL CONTROL INTERLOCAL AGREEMENT / BEREA		30,000.00	0.07%
01-4561- -	FISCAL COURT FILING FEES		100,000.00	0.24%
	14 Accounts Listed	4500	1,336,513.00	
01-4606- -	GOLF COURSE RECEIPTS		475,000.00	1.12%
01-4612- -01	DOG ADOPTION		12,000.00	0.03%
01-4612- -02	CAT ADOPTION		4,000.00	0.01%
01-4612- -03	ANIMAL TURN IN FEE		750.00	0.00%

FY 2024-2025 Fund Budget

MADISON COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds

Account	Name	Original Budget	Percent
General Fund			
01-4612- -04	ANIMAL CLAIMING FEE	2,000.00	0.00%
01-4612- -05	KENNEL LICENSE FEE	500.00	0.00%
01-4612- -06	DOG TAGS	2,000.00	0.00%
01-4612- -07	ANIMAL MICROCHIP FEE	300.00	0.00%
01-4612- -08	DONATION	8,000.00	0.02%
01-4612- -09	SALES TAX	1,500.00	0.00%
01-4612- -10	MERCHANDISE	500.00	0.00%
01-4615-005-	KCGC CONTRACTUAL SERVICES	225,044.00	0.53%
01-4615-005-01	MADISON COUNTY E-911 IT SERVICE	44,271.00	0.10%
01-4615-005-03	MADISON CO EMS IT SERVICE	10,000.00	0.02%
01-4615-005-04	MADISON COUNTY UTILITIES IT SERVICE	22,350.00	0.05%
01-4615-005-05	MADISON COUNTY CLERK IT SERVICE	37,846.00	0.09%
01-4615-005-06	MADISON COUNTY PVA IT SERVICE	10,678.00	0.03%
01-4615-005-07	MADISON COUNTY SHERIFF IT SERVICE	37,868.00	0.09%
01-4615-005-08	MADISON COUNTY DETENTION IT SERVICE	28,505.00	0.07%
01-4615-005-09	MADISON CO ATTY IT SERVICE	17,986.00	0.04%
01-4615-005-10	SOUTHERN MADISON WATER IT SERVICE	8,480.00	0.02%
01-4615-006-01	MADISON COUNTY E-911 GIS SERVICE	5,300.00	0.01%
01-4615-006-05	KIRKSVILLE WATER GIS SERVICE	550.00	0.00%
01-4615-006-07	SMWD GIS SERVICE	500.00	0.00%
01-4615-006-08	PVA GIS SERVICE	500.00	0.00%
01-4615-007-01	CITY OF BEREА PICTOMETRY CONTRACT	9,179.00	0.02%
01-4615-007-02	MADISON CO PVA PICTOMETRY CONTRACT	9,179.00	0.02%
01-4615-007-03	CITY OF RICHMOND PICTOMETRY CONTRACT	9,179.00	0.02%
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	MADISON COUNTY CLERK TELEPHONE SEVICE	4,630.00	0.01%
01-4615-008-02	MADISON CO ATTORNEY TELEPHONE SERVICE	3,223.00	0.01%
01-4615-008-03	MAD CO CHILD SUPPORT TELEPHONE SERVICE	2,945.00	0.01%
01-4615-008-07	MADISON CO SHERIFF TELEPHONE SERVICE	4,616.00	0.01%
01-4615-008-08	MADISON CO DET CTR-TELEPHONE SERVICE	2,774.00	0.01%
01-4615-008-09	MADISON COUNTY E-911 CELL PHONES	420.00	0.00%
01-4615-008-11	MADISON COUNTY UTILITES TELEPHONE	3,405.00	0.01%
01-4615-008-12	SMWD TELEPHONE SERVICE	1,848.00	0.00%
01-4615-009-	TRACKS SOFTWARE REVENUE	6,000.00	0.01%
01-4680- -	DEAD ANIMAL REMOVAL FEES	500.00	0.00%
40 Accounts Listed		4600	1,021,326.00
01-4701- -	VENDING MACHINE COMMISSIONS	500.00	0.00%
01-4704- -	SALES/SURPLUS	25,000.00	0.06%
01-4711- -04	MADISON CO CHILD SUPPORT RENT	43,164.00	0.10%
01-4711- -06	COMMONWEALTH ATTORNEY RENT	36,000.00	0.09%
01-4713- -	RECYCLING RECEIPTS	15,000.00	0.04%
01-4726- -	INSURANCE REIMBURSEMENT FROM CLAIMS	75,000.00	0.18%
01-4727- -	REIMBURSEMENT FROM OUTSIDE ENTITIES	150,000.00	0.35%

FY 2024-2025 Fund Budget
MADISON COUNTY FISCAL COURT
Fund Type: Governmental Fund: All Funds

Account	Name		Original Budget	Percent
General Fund				
01-4727- -04	SHERIFF LAW ENFORCEMENT LIABILITY INSURANCE		49,800.00	0.12%
01-4727- -05	SHERIFF AUTO INSURANCE REIMBURSEMENT		82,225.00	0.19%
01-4728- -	DONATIONS		18,000.00	0.04%
01-4731- -	CELL TOWER RENT		50,000.00	0.12%
	11 Accounts Listed	4700	544,689.00	
01-4801- -	INTEREST		800,000.00	1.89%
	1 Accounts Listed	4800	800,000.00	
01-4901- -	SURPLUS FROM PRIOR YEAR		28,000,000.00	66.16%
01-4903- -	ADJUST PY CARRYOVER			
01-4909- -	TRANSFERS TO OTHER FUNDS		(4,265,293.95)	-10.08%
01-4910- -	TRANSFERS FROM OTHER FUNDS			
	4 Accounts Listed	4900	23,734,706.05	
	92 Accounts Listed		Total Revenues	42,324,584.05

General Fund				
01-5001-101-	COUNTY JUDGE/EXEC. - SALARY		149,300.00	0.35%
01-5001-106-	COUNTY JUDGE/EXEC. - OFFICE STAFF (3 FT)		195,500.00	0.46%
01-5001-212-	JUDGE TRAINING INCENTIVE		5,200.00	0.01%
01-5001-429-	JUDGES OFFICE FUEL		1,000.00	0.00%
01-5001-566-	REIMBURSEMENTS		200.00	0.00%
01-5001-569-	TRAINING AND TRAVEL		3,500.00	0.01%
01-5001-592-	VEHICLE REPAIRS		500.00	0.00%
01-5005-101-	COUNTY ATTORNEY - SALARY		66,500.00	0.16%
01-5005-141-	ADMINISTRATOR OF DIVERSION PROGRAM		49,300.00	0.12%
01-5005-165-	ASSISTANT COUNTY ATTORNEY		54,500.00	0.13%
01-5005-348-	COUNTY ATTY DIVERSION PROGRAMS		40,000.00	0.09%
01-5010-165-	SECRETARY TO COURT (COUNY 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		4,000.00	0.01%
01-5010-368-	AUTO / BOAT TAX BILL PREPARATION		15,500.00	0.04%
01-5015-348-	SHERIFF PROGRAM SUPPORT		2,170,000.00	5.13%
01-5015-368-	PROPERTY TAX BILL PREPARATION		12,500.00	0.03%
01-5015-563-	SHERIFF'S OFFICE POSTAGE		12,500.00	0.03%
01-5020-101-	COUNTY CORONER SALARY		60,016.00	0.14%
01-5020-103-	DEPUTY CORONERS		54,415.00	0.13%
01-5020-210-	CORONER EXPENSE ALLOWANCE		3,600.00	0.01%
01-5020-308-	AUTOPSIES & ATTENDANT SERVICES		17,000.00	0.04%
01-5020-429-	CORONER FUEL		7,000.00	0.02%
01-5020-445-	OFFICE SUPPLIES		300.00	0.00%
01-5020-446-	CORONER SUPPLIES		4,000.00	0.01%
01-5020-569-	CORONER TRAINING		2,000.00	0.00%
01-5020-571-	CORONER BUILDING REPAIRS		500.00	0.00%
01-5020-592-	VEHICLE REPAIRS		3,000.00	0.01%
01-5020-739-	CORONER EQUIPMENT		2,700.00	0.01%
01-5025-101-01	MAGISTRATE #1 SALARY		35,650.00	0.08%

FY 2024-2025 Fund Budget
MADISON COUNTY FISCAL COURT
Fund Type: Governmental Fund: All Funds

Account	Name	Original Budget	Percent
General Fund			
01-5025-101-02	MAGISTRATE #2 SALARY	35,650.00	0.08%
01-5025-101-03	MAGISTRATE #3 SALARY	35,650.00	0.08%
01-5025-101-04	MAGISTRATE #4 SALARY	35,650.00	0.08%
01-5025-185-	VACATION BUYBACK PROGRAM	10,000.00	0.02%
01-5025-210-	MAGISTRATES EXPENSE ALLOWANCE	14,400.00	0.03%
01-5025-212-	MAGISTRATES TRAINING INCENTIVE	12,500.00	0.03%
01-5025-302-	ADVERTISING, LEGAL NOTICES	7,000.00	0.02%
01-5025-309-01	GRANT CONSULTING CONTRACT	40,000.00	0.09%
01-5025-309-02	PUBLIC RELATIONS CONSULTING CONTRACT	30,000.00	0.07%
01-5025-323-	CONTRACTED ENGINEERING SERVICES	25,000.00	0.06%
01-5025-331-	LEASE PAYMENTS	26,000.00	0.06%
01-5025-348-	E-911 COUNTY SUPPORT	417,926.00	0.99%
01-5025-399-	COMMUNITY LIAISON CONTRACT	50,000.00	0.12%
01-5025-499-	MAGISTRATE SUPPLIES	1,000.00	0.00%
01-5025-543-	REGISTRATIONS AND LICENSING	300.00	0.00%
01-5025-548-	SPECIAL PROJECTS	60,000.00	0.14%
01-5025-574-	MAGISTRATE TRAINING AND TRAVEL	6,000.00	0.01%
01-5030-367-	P.V.A. STATUTORY CONTRIBUTION	251,800.00	0.59%
01-5035-199-	BOARD OF ASSESSMENT APPEALS	1,200.00	0.00%
01-5040-102-	COUNTY TREASURER SALARY	78,000.00	0.18%
01-5045-106-	FINANCE OFFICE STAFF (4 FT)	184,000.00	0.43%
01-5045-331-	POSTAGE MACHINE	1,000.00	0.00%
01-5045-399-	SHREDDING SERVICE	425.00	0.00%
01-5045-413-	CHECKS, W-2 FORMS, DEPOSIT SLIPS	2,500.00	0.01%
01-5045-445-	ANNEX 3RD FLOOR OFFICE SUPPLIES	5,500.00	0.01%
01-5045-503-	BANK SERVICE CHARGES	15,000.00	0.04%
01-5045-563-	FINANCE OFFICE POSTAGE	5,000.00	0.01%
01-5045-572-	SALES AND USE TAX	40,000.00	0.09%
01-5045-576-	FINANCE OFFICE TRAINING/TRAVEL	3,000.00	0.01%
01-5046-106-	HR / PR STAFF (2 FT)	116,900.00	0.28%
01-5046-302-	HR RECRUITMENT	1,000.00	0.00%
01-5046-382-	EMPLOYMENT TESTING PROGRAM	15,000.00	0.04%
01-5046-446-	HR SAFETY IMPLEMENTATION	5,000.00	0.01%
01-5046-576-	HR / PR TRAINING AND TRAVEL	3,000.00	0.01%
01-5046-595-	EMPLOYEE TRAININGS / EVENTS	2,000.00	0.00%
01-5047-567-	OCCUPATIONAL TAX REFUNDS	80,000.00	0.19%
01-5050-999-	ALCOHOLIC BEVERAGE OPERATIONS	10,000.00	0.02%
01-5060-101-	FEES TO CIRCUIT CLERK (LAW LIBRARY)	1,200.00	0.00%
01-5065-191-	ELECTION BOARD COMMISSIONERS	5,400.00	0.01%
01-5065-192-	ELECTION OFFICERS / EXTRA PERSONNEL	47,100.00	0.11%
01-5065-302-	ELECTION ADVERTISING	4,180.00	0.01%
01-5065-341-	ELECTION EQUIPMENT BALLOTS/ MAINTENANCE	174,753.00	0.41%
01-5065-445-	ELECTION OFFICE EXPENSES	35,820.00	0.08%
01-5065-737-	ELECTION EQUIPMENT GRANT		0.08%

FY 2024-2025 Fund Budget

MADISON COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds

Account	Name	Original Budget	Percent
General Fund			
01-5075-309-	ECONOMIC DEVELOPMENT	174,000.00	0.41%
01-5080-175-	JANITORIAL STAFF (6 FT)	200,250.00	0.47%
01-5080-178-	CUSTODIAL OVERTIME	500.00	0.00%
01-5080-366-	COURTHOUSE DUMPSTER SERVICE	5,000.00	0.01%
01-5080-411-	COURTHOUSE CUSTODIAL SUPPLIES	5,500.00	0.01%
01-5080-429-	CUSTODIAL FUEL	1,200.00	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	20,000.00	0.05%
01-5080-576-	CUSTODIAL TRAVEL REIMBURSEMENT	100.00	0.00%
01-5080-578-	COURTHOUSE UTILITIES	47,000.00	0.11%
01-5080-592-	CUSTODIAL VEHICLE REPAIR	1,000.00	0.00%
01-5080-739-	CUSTODIAL EQUIPMENT	500.00	0.00%
01-5081-411-	FAMILY COURT CUSTODIAL SUPPLIES	1,800.00	0.00%
01-5081-571-	FAMILY COURT REPAIRS	18,000.00	0.04%
01-5081-578-	FAMILY COURT UTILITIES	61,500.00	0.15%
01-5085-411-	FIRST STREET/FARRIS PARKS CUSTODIAL SUPPLIES	300.00	0.00%
01-5085-411-01	MADISON AVENUE CUSTODIAL SUPPLIES	2,000.00	0.00%
01-5085-411-02	COUNTY PARKS CUSTODIAL SUPPLIES	400.00	0.00%
01-5085-411-03	ROAD DEPT NORTH CUSTODIAL SUPPLIES	450.00	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%
01-5085-571-	FIRST STREET/FARRIS PARKS ANNEX REPAIRS	45,000.00	0.11%
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	25,500.00	0.06%
01-5085-578-01	MADISON AVENUE UTILITIES	8,300.00	0.02%
01-5086-411-	COURTHOUSE ANNEX CUSTODIAL SUPPLIES	5,000.00	0.01%
01-5086-571-	COURTHOUSE ANNEX REPAIRS	20,000.00	0.05%
01-5086-578-	COURTHOUSE ANNEX UTILITIES	69,500.00	0.16%
01-5087-578-	CHASE BANK BUILDING UTILITIES	50,000.00	0.12%
01-5091-129-	INFORMATION TECH STAFF (5 FT)	359,200.00	0.85%
01-5091-318-	KCGC CONTRACTUAL EXPENSES	225,044.00	0.53%
01-5091-319-01	SYSTEM SOFTWARE MAINTENANCE	186,463.00	0.44%
01-5091-319-02	IT DEPT EXPENSES	3,368.00	0.01%
01-5091-319-04	ANIMAL SHELTER IT EXPENSES	3,104.00	0.01%
01-5091-319-05	FINANCE IT EXPENSES	2,362.00	0.01%
01-5091-319-06	FIRE DEPT IT EXPENSES	20,715.00	0.05%
01-5091-319-07	PLANNING IT EXPENSES	2,953.00	0.01%
01-5091-319-08	ROAD DEPT IT EXPENSES	30,275.00	0.07%
01-5091-319-12	GOLF AND PARK IT EXPENSES	14,546.00	0.03%
01-5091-319-13	HR IT EXPENSES	2,181.00	0.01%
01-5091-319-14	JAIL IT EXPENSES	19,900.00	0.05%
01-5091-319-15	JUDGES OFFICE IT EXPENSES	1,772.00	0.00%

FY 2024-2025 Fund Budget

MADISON COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds

Account	Name	Original Budget	Percent
General Fund			
01-5091-319-16	FACILITIES IT EXPENSES	3,544.00	0.01%
01-5091-319-17	CORONER IT EXPENSES	1,130.00	0.00%
01-5091-319-18	E-911 IT EXPENSES	11,814.00	0.03%
01-5091-319-19	CLERK IT EXPENSES	941.00	0.00%
01-5091-319-21	COUNTY ATTORNEY IT EXPENSES	247.00	0.00%
01-5091-319-22	SHERIFF IT EXPENSES	1,476.00	0.00%
01-5091-338-	COPIER MAINTENANCE	2,160.00	0.01%
01-5091-399-	PICTOMETRY CONTRACTUAL SERVICES	43,725.00	0.10%
01-5091-429-	IT FUEL	500.00	0.00%
01-5091-446-	ACCESS CHANNEL SUPPLIES / MAINTENANCE	35,000.00	0.08%
01-5091-573-	COUNTY TELEPHONE SYSTEM	28,000.00	0.07%
01-5091-573-01	COUNTY WIRELESS TELEPHONE SYSTEM	20,000.00	0.05%
01-5091-576-01	IT TRAINING / TRAVEL-IT DIRECTOR	2,225.00	0.01%
01-5091-576-02	IT TRAINING / TRAVEL- SYSTEMS ADMIN	2,225.00	0.01%
01-5091-576-03	IT TRAINING / TRAVEL- GIS	955.00	0.00%
01-5091-576-04	IT TRAINING/ TRAVEL- SYSTEM DEVELOPER	1,250.00	0.00%
01-5091-578-	COUNTY INTERNET SYSTEM	40,260.00	0.10%
01-5091-592-	IT VEHICLE REPAIRS	500.00	0.00%
01-5091-705-01	SYSTEM HARDWARE MAINTENANCE	81,250.00	0.19%
137 Accounts Listed		5000	6,787,820.00
01-5102-314-	JUVENILE HOUSING / MEDICAL	10,000.00	0.02%
01-5115-106-	PLANNING & DEVELOPMENT STAFF (5 FT)	239,200.00	0.57%
01-5115-191-	BOARD OF ADJUSTMENTS	5,000.00	0.01%
01-5115-191-01	PLANNING COMMISSION	14,000.00	0.03%
01-5115-302-	PLANNING & DEVELOPMENT LEGAL NOTICES	4,000.00	0.01%
01-5115-309-	COMPREHENSIVE PLAN DEVELOPMENT	5,000.00	0.01%
01-5115-332-	PLANNING & DEVELOPMENT LEGAL SERVICES	10,000.00	0.02%
01-5115-398-	ELECTRICAL INSPECTIONS CONTRACT	80,000.00	0.19%
01-5115-399-	PROPERTY CODES VIOLATIONS	1,000.00	0.00%
01-5115-429-	P&D GASOLINE	7,000.00	0.02%
01-5115-445-	P&D EQUIPMENT SUPPLIES	750.00	0.00%
01-5115-469-	SIGNS	1,000.00	0.00%
01-5115-566-	P&D REIMBURSEMENTS	1,500.00	0.00%
01-5115-576-	P&D TRAINING AND TRAVEL	4,000.00	0.01%
01-5115-582-01	SUBDIVISION SECURITY LIGHTS	13,500.00	0.03%
01-5115-590-	P&D VEHICLE REPAIRS	3,000.00	0.01%
01-5120-106-	FIRE DEPARTMENT STAFF (27 FT)	1,266,100.00	2.99%
01-5120-179-	PART TIME FIREFIGHTERS (3 PT)	30,000.00	0.07%
01-5120-183-	FIREFIGHTERS INCENTIVE PAY	104,000.00	0.25%
01-5120-336-	EQUIPMENT ANNUAL TESTING	7,000.00	0.02%
01-5120-366-	FIRE STATION 2 DUMPSTER	2,500.00	0.01%
01-5120-411-	FIRE DEPARTMENT SUPPLIES	4,500.00	0.01%
01-5120-429-	FIRE GASOLINE & OIL	40,000.00	0.09%
01-5120-446-	FIRE SPECIFIC EQUIPMENT	20,000.00	0.05%

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MADISON COUNTY FISCAL COURT
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Account	Name	Original Budget	Percent
General Fund			
01-5120-446-01	FIRE PPE EQUIPMENT	35,000.00	0.08%
01-5120-481-	UNIFORMS	14,000.00	0.03%
01-5120-507-01	BEREA FIRE DEPARTMENT	68,000.00	0.16%
01-5120-507-02	KIRKSVILLE VOL. FIRE DEPARTMENT	20,000.00	0.05%
01-5120-507-03	WACO VOL. FIRE DEPARTMENT	20,000.00	0.05%
01-5120-507-04	WHITE HALL VOL. FIRE DEPARTMENT	20,000.00	0.05%
01-5120-507-05	UNION CITY VOL. FIRE DEPARTMENT	20,000.00	0.05%
01-5120-507-07	BEREA RESCUE SQUAD	9,600.00	0.02%
01-5120-507-08	RED LICK VOL. FIRE DEPARTMENT	20,000.00	0.05%
01-5120-571-	FIRE BUILDING REPAIRS	6,000.00	0.01%
01-5120-576-	FIRE TRAINING AND TRAVEL	15,000.00	0.04%
01-5120-578-	FIRE DEPT #2 UTILITIES	12,800.00	0.03%
01-5120-581-01	FIRE DEPT #1 UTILITIES	17,800.00	0.04%
01-5120-592-	FIRE VEHICLE REPAIR & MAINTENANCE	35,000.00	0.08%
01-5120-703-	FIRE COMMUNICATIONS EQUIPMENT	1,250.00	0.00%
01-5120-723-	FIRE CAPITAL PROJECTS	60,000.00	0.14%
01-5120-739-	FIRE RESCUE EQUIPMENT	30,000.00	0.07%
01-5135-106-	EMA STAFF	70,095.00	0.17%
01-5135-302-	PROGRAM ADVERTISING	150.00	0.00%
01-5135-399-	THREATNET WEATHER SERVICE	1,000.00	0.00%
01-5135-418-	EMA HAZMAT SUPPLIES	2,000.00	0.00%
01-5135-429-	EMA GASOLINE(1/2 REIMB BY KY-EMPG)	1,500.00	0.00%
01-5135-443-	EMA VEHICLE REPAIRS	2,000.00	0.00%
01-5135-445-	OFFICE SUPPLIES, MATERIALS, POSTAGE	600.00	0.00%
01-5135-481-	EMA STAFF UNIFORMS	250.00	0.00%
01-5135-569-	REGISTRATION, CONFERENCES, TRAINING	2,000.00	0.00%
01-5140-507-	AMBULANCE GRANT	10,000.00	0.02%
01-5150-513-	FOREST FIRE SUPPRESSION	1,800.00	0.00%
52 Accounts Listed		5100	2,368,895.00
01-5205-102-	DOG WARDEN/ANIMAL CARE COORDINATOR	45,045.00	0.11%
01-5205-106-	ANIMAL SHELTER STAFF (8 FT)	214,245.00	0.51%
01-5205-178-	ANIMAL SHELTER OVERTIME	5,000.00	0.01%
01-5205-343-	ANIMAL MEDICAL SUPPLIES	1,300.00	0.00%
01-5205-343-01	ANIMAL SHELTER VACCINES	5,000.00	0.01%
01-5205-343-02	ANIMAL SHELTER VET EXPENSES	3,300.00	0.01%
01-5205-366-	ANIMAL SHELTER DUMPSTER SERVICES	1,500.00	0.00%
01-5205-384-	ANIMAL SHELTER GRANTS	12,000.00	0.03%
01-5205-403-	ANIMAL SHELTER FOOD & SUPPLIES	3,500.00	0.01%
01-5205-413-	MICROCHIPS FOR ANIMALS	3,500.00	0.01%
01-5205-429-	ANIMAL SHELTER GASOLINE	5,500.00	0.01%
01-5205-443-	ANIMAL SHELTER VEHICLE REPAIRS	3,000.00	0.01%
01-5205-445-	ANIMAL SHELTER OFFICE SUPPLIES	1,000.00	0.00%
01-5205-446-	ANIMAL SHELTER OPERATIONAL SUPPLIES	4,000.00	0.01%
01-5205-481-	ANIMAL SHELTER UNIFORMS	1,500.00	0.00%

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MADISON COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds

Account	Name	Original Budget	Percent
General Fund			
01-5205-571-	ANIMAL SHELTER REPAIRS	15,000.00	0.04%
01-5205-576-	ANIMAL SHELTER TRAINING AND TRAVEL	1,500.00	0.00%
01-5205-578-	ANIMAL SHELTER UTILITIES	16,500.00	0.04%
01-5205-590-	ANIMAL SHELTER EQUIPMENT REPAIRS	1,000.00	0.00%
01-5205-741-	ANIMAL SHELTER SPAY/NEUTER PROGRAM	15,000.00	0.04%
01-5215-106-	SOLID WASTE STAFF (2 FT)	74,750.00	0.18%
01-5215-178-	SOLID WASTE OVERTIME	5,000.00	0.01%
01-5215-302-	LITTER ABATEMENT PROGRAM	69,739.00	0.16%
01-5215-366-	SOLID WASTE CONTRACTING SERVICES	105,000.00	0.25%
01-5215-366-01	HAZARDOUS WASTE	50,000.00	0.12%
01-5215-366-03	ILLEGAL DUMPS		
01-5215-429-	SOLID WASTE FUEL	35,000.00	0.08%
01-5215-441-	SOLID WASTE EQUIPMENT		
01-5215-443-	SOLID WASTE VEHICLE REPAIRS	30,000.00	0.07%
01-5215-445-01	DEAD ANIMAL REMOVAL SUPPLIES	1,250.00	0.00%
01-5215-446-	SOLID WASTE OPERATIONAL SUPPLIES	1,500.00	0.00%
01-5215-481-	SOLID WASTE UNIFORMS	1,500.00	0.00%
01-5215-566-	SOLID WASTE REIMBURSEMENT	250.00	0.00%
01-5215-576-	SOLID WASTE TRAINING AND TRAVEL	500.00	0.00%
01-5232-411-	SAFETY CITY SUPPLIES	500.00	0.00%
01-5232-571-	SAFETY CITY REPAIRS	1,000.00	0.00%
01-5232-581-	SAFETY CITY WATER/SEWER	800.00	0.00%
01-5232-582-	SAFETY CITY ELECTRIC	3,000.00	0.01%
01-5235-507-	SOIL CONSERVATION SUPPORT	83,000.00	0.20%
39 Accounts Listed		5200	821,179.00
01-5330-363-	COURT ORDERED LEGAL PSYCHOLOGICAL	65,000.00	0.15%
01-5330-515-	GENERAL WELFARE-BURIAL ASSISTANCE	2,500.00	0.01%
01-5340-348-09	AIRPORT BOARD	25,000.00	0.06%
01-5340-348-10	KENTUCKY RIVER FOOTHILLS-TRANSPORT	44,000.00	0.10%
01-5340-348-35	KY ASAP GRANT	20,000.00	0.05%
01-5340-348-36	HARM REDUCTION GRANT	20,000.00	0.05%
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%
01-5340-348-68	HOPES WINGS HEALTH & FAMILY GRANT	100,000.00	0.24%
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	0.05%
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	1,500.00	0.00%
01-5401-582-04	UNION CITY PARK ELECTRIC	1,200.00	0.00%
01-5401-582-05	KIRKSVILLE PARK ELECTRIC	1,200.00	0.00%
01-5401-582-06	WILGREEN LAKE MARINA ELECTRIC	1,500.00	0.00%

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MADISON COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds

Account	Name		Original Budget	Percent
General Fund				
01-5401-585-	COUNTY PARKS MOWING		35,000.00	0.08%
01-5402-106-	PRO SHOP STAFF (2 FT, 8 SEASONAL)		225,820.00	0.53%
01-5402-302-	GOLF COURSE ADVERTISING/HANDICAP FEES		1,400.00	0.00%
01-5402-318-	GOLF COURSE CREDIT CARD PROCESSING		15,000.00	0.04%
01-5402-411-	PRO SHOP CUSTODIAL SUPPLIES		600.00	0.00%
01-5402-425-	PRO SHOP FOOD / RESALE		12,000.00	0.03%
01-5402-428-	PRO SHOP MERCHANDISE / RESALE		14,000.00	0.03%
01-5402-445-	PRO SHOP OFFICE SUPPLIES / SCORECARDS		4,000.00	0.01%
01-5402-481-	GOLF COURSE UNIFORMS		750.00	0.00%
01-5402-586-	PRO SHOP REPAIRS/PEST CONTROL		4,000.00	0.01%
01-5403-177-	GOLF COURSE MAINTENANCE STAFF (4 FT, 4 SEASONAL)		228,540.00	0.54%
01-5403-331-	GOLF CART LEASE		36,825.00	0.09%
01-5403-331-01	MAINTENANCE EQUIPMENT LEASE		57,000.00	0.13%
01-5403-366-	GOLF COURSE DUMPSTER SERVICE		1,680.00	0.00%
01-5403-408-	MAINTENANCE BARN SUPPLIES		6,000.00	0.01%
01-5403-421-	CHEMICALS, FERTILIZER, SEED, SAND		65,000.00	0.15%
01-5403-429-	GOLF COURSE GASOLINE		28,000.00	0.07%
01-5403-433-	GOLF COURSE AERIFICATION		15,000.00	0.04%
01-5403-441-	GOLF COURSE EQUIPMENT MAINT/REPAIRS		11,000.00	0.03%
01-5403-446-	GOLF COURSE IRRIGATION MAINTENANCE		6,000.00	0.01%
01-5403-574-	GOLF COURSE TRAINING/TRAVEL		500.00	0.00%
01-5403-578-	GOLF COURSE UTILITIES		21,500.00	0.05%
01-5403-741-	GOLF COURSE CAPITAL PROJECTS		25,000.00	0.06%
	32 Accounts Listed	5400	846,515.00	
01-6401-348-	VALLEY VIEW FERRY AUTHORITY		20,000.00	0.05%
	1 Accounts Listed	6400	20,000.00	
01-7100-601-	2017 SERIES BONDS PRINCIPAL		405,000.00	0.96%
01-7100-601-01	2021 SERIES ENERGY PROJECT BOND PRINCIPAL		580,000.00	1.37%
01-7100-605-	2017 SERIES BONDS INTEREST		132,950.00	0.31%
01-7100-605-01	2021 SERIES ENERGY PROJECT BOND INTEREST		75,550.00	0.18%
	4 Accounts Listed	7100	1,193,500.00	
01-7200-601-06	2012 SERIES BONDS-PRINCIPAL 2021 B		355,000.00	0.84%
01-7200-605-06	2012 SERIES BONDS-INTEREST 2021 B		166,950.00	0.39%
	2 Accounts Listed	7200	521,950.00	
01-7700-602-03	KACO FIRE TRUCK LEASE PRINCIPAL		44,810.00	0.11%
01-7700-602-04	KACO LEASE VOTING MACHINES PRINCIPAL		54,995.00	0.13%
01-7700-606-03	KACO FIRE TRUCK LEASE INTEREST		4,720.00	0.01%
01-7700-606-04	KACO ELECTION EQUIPMENT LEASE INTEREST		3,940.00	0.01%
	4 Accounts Listed	7700	108,465.00	
01-8099-730-	ROAD EQUIPMENT PURCHASE		972,000.00	2.30%
01-8099-742-05	PURCHASE NEW PROPERTY		50,000.00	0.12%
01-8099-742-33	CAPITAL PROJECTS		300,000.00	0.71%
	3 Accounts Listed	8000	1,322,000.00	
01-9100-307-	AUDITING SERVICES		50,000.00	0.12%

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MADISON COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds

Account	Name	Original Budget	Percent
General Fund			
01-9100-521-	INSURANCE PREMIUMS (PROPERTY, LIABILITY, FLEET)	634,725.00	1.50%
01-9100-521-01	INSURANCE CLAIMS	100,000.00	0.24%
01-9100-521-02	LAW ENFORCEMENT LIABILITY CLAIMS	225,275.00	0.53%
01-9100-531-	PUBLIC OFFICIALS BOND	20,000.00	0.05%
01-9100-555-	DUES	25,000.00	0.06%
6 Accounts Listed		9100	1,055,000.00
01-9200-999-	RESERVE FOR TRANSFER	24,674,710.05	58.30%
1 Accounts Listed		9200	24,674,710.05
01-9300-999-	TRANSFERS TO OTHER FUNDS		
1 Accounts Listed		9300	
01-9400-201-	SOCIAL SECURITY, CO. MATCH	255,000.00	0.60%
01-9400-202-	RETIREMENT, CO. MATCH	1,016,000.00	2.40%
01-9400-204-	LIFE INSURANCE	4,950.00	0.01%
01-9400-205-	EMPLOYEE HEALTH INSURANCE	655,200.00	1.55%
01-9400-208-	UNEMPLOYMENT COMPENSATION INSURANCE	14,050.00	0.03%
01-9400-209-	WORKMEN'S COMPENSATION	302,500.00	0.71%
01-9400-211-	MEDICARE MATCH	60,350.00	0.14%
7 Accounts Listed		9400	2,308,050.00
298 Accounts Listed		Total Appropriations	42,324,584.05

Road Fund			
02-4503- -	ROAD FEDERAL REIMBURSEMENT	200,000.00	4.66%
02-4506- -	BRIDGE/ EMERGENCY STATE REIMBURSEMENT	200,000.00	4.66%
02-4514- -	TRANSPORTATION CABINET / DISCRETIONARY	200,000.00	4.66%
02-4514- -01	STATE RURAL SECONDARY FLEX FUNDING	238,235.00	5.56%
02-4516- -	TRUCK LICENSE DISTRIBUTION	225,000.00	5.25%
02-4517- -	DRIVER'S LICENSE REFUND	15,000.00	0.35%
02-4518- -	COUNTY ROAD AID	1,699,431.32	39.64%
02-4519- -	MUNICIPAL ROAD AID	197,216.73	4.60%
8 Accounts Listed		4500	2,974,883.05
02-4641- -	COUNTY FLEET VEHICLE REPAIRS	150,000.00	3.50%
02-4680- -	COUNTY DEPARTMENT PROJECTS	100,000.00	2.33%
2 Accounts Listed		4600	250,000.00
02-4727- -	ROAD REIMBURSEMENTS	25,000.00	0.58%
1 Accounts Listed		4700	25,000.00
02-4801- -	INTEREST EARNED	3,000.00	0.07%
1 Accounts Listed		4800	3,000.00
02-4901- -	SURPLUS	200,000.00	4.66%
02-4903- -	ADJUST PRIOR YEAR CARRYOVER		4.66%
02-4910- -	TRANSFERS FROM OTHER FUNDS	834,680.95	19.47%
3 Accounts Listed		4900	1,034,680.95
15 Accounts Listed		Total Revenues	4,287,564.00

Road Fund			
02-6103-102-	ROAD SUPERVISOR SALARY	93,080.00	2.17%
02-6105-106-	ROAD STAFF (27 FT, 1 PT)	1,256,500.00	29.31%

FY 2024-2025 Fund Budget

MADISON COUNTY FISCAL COURT

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Account	Name	Original Budget	Percent
Road Fund			
02-6105-178-	OVERTIME PAY PROVISIONS	75,000.00	1.75%
02-6105-179-	SEASONAL WORKERS(3 SEASONAL)	48,000.00	1.12%
02-6105-185-	VACATION BUYBACK PROGRAM	7,500.00	0.17%
02-6105-312-	BRIDGE/ EMERGENCY REPAIRS	200,000.00	4.66%
02-6105-323-	CONTRACTED SURVEYING	5,000.00	0.12%
02-6105-343-	MEDICAL SUPPLIES	1,000.00	0.02%
02-6105-405-	ASPHALT/ RESURFACING	425,000.00	9.91%
02-6105-405-01	ASPHALT FLEX FUNDING	238,235.00	5.56%
02-6105-405-02	ASPHALT PATCHING	75,000.00	1.75%
02-6105-405-03	ASPHALT- DISCRETIONARY FUNDS	200,000.00	4.66%
02-6105-407-	CONCRETE	20,000.00	0.47%
02-6105-408-	EROSION CONTROL SUPPLIES	10,000.00	0.23%
02-6105-409-	ROCK #23	5,000.00	0.12%
02-6105-409-01	ROCK CRUSHED BASE	20,000.00	0.47%
02-6105-409-02	ROCK #9	2,500.00	0.06%
02-6105-409-03	ROCK #57	5,000.00	0.12%
02-6105-409-04	ROCK DGA	50,000.00	1.17%
02-6105-409-05	ROCK CH LINER (RIP RAP)	25,000.00	0.58%
02-6105-409-06	GRAVEL ROAD MAINTENANCE	75,000.00	1.75%
02-6105-415-	DIESEL FUEL #2	50,000.00	1.17%
02-6105-415-01	DIESEL FUEL- OFF ROAD	40,000.00	0.93%
02-6105-415-02	BULK OIL AND GREASE	15,000.00	0.35%
02-6105-421-	SALT	200,000.00	4.66%
02-6105-427-	GARAGE SUPPLIES	15,000.00	0.35%
02-6105-429-	GASOLINE	50,000.00	1.17%
02-6105-431-	GENERAL CONSTRUCTION MATERIALS	10,000.00	0.23%
02-6105-441-	EQUIPMENT PARTS	50,000.00	1.17%
02-6105-443-	MOTOR VEHICLE PARTS- HEAVY TRUCKS	50,000.00	1.17%
02-6105-443-01	MOTOR VEHICLE PARTS-LIGHT/MEDIUM TRUCKS	20,000.00	0.47%
02-6105-443-02	PARTS FLEET VEHICLES	130,000.00	3.03%
02-6105-445-	OFFICE SUPPLIES	3,000.00	0.07%
02-6105-446-	SAFETY GEAR	5,000.00	0.12%
02-6105-457-	PIPE, CULVERTS, ETC	50,000.00	1.17%
02-6105-469-	SIGNS	12,500.00	0.29%
02-6105-475-	TOOLS	2,000.00	0.05%
02-6105-479-01	EQUIPMENT TIRES & TUBES	15,000.00	0.35%
02-6105-479-02	TRUCK TIRES AND TUBES	20,000.00	0.47%
02-6105-481-	UNIFORMS	10,000.00	0.23%
02-6105-576-	ROAD TRAVEL / TRAINING	5,000.00	0.12%
02-6105-581-	ROAD NORTH -WATER/SEWER	2,500.00	0.06%
02-6105-581-01	ROAD SOUTH - WATER/SEWER	1,000.00	0.02%
02-6105-582-	ROAD NORTH - ELECTRIC	14,000.00	0.33%
02-6105-582-01	ROAD SOUTH - ELECTRIC	5,000.00	0.12%
02-6105-583-	ROAD NORTH - NATURAL GAS	12,000.00	0.28%

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MADISON COUNTY FISCAL COURT
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Account	Name		Original Budget	Percent
Road Fund				
02-6105-583-01	ROAD SOUTH - NATURAL GAS		6,000.00	0.14%
02-6105-586-	ROAD NORTH REPAIRS		3,000.00	0.07%
02-6105-586-01	ROAD SOUTH REPAIRS		3,000.00	0.07%
02-6105-703-	RADIO COMMUNICATIONS EQUIPMENT		1,500.00	0.03%
02-6105-713-	ROAD EQUIPMENT PURCHASE			0.03%
	51 Accounts Listed	6100	3,637,315.00	
02-9200-999-	RESERVE FOR TRANSFERS		20,000.00	0.47%
	1 Accounts Listed	9200	20,000.00	
02-9300-999-	TRANSFERS FROM OTHER FUNDS			0.47%
	1 Accounts Listed	9300		
02-9400-201-	SOCIAL SECURITY COUNTY MATCH		91,300.00	2.13%
02-9400-202-	RETIREMENT, COUNTY MATCH		280,634.00	6.55%
02-9400-204-	LIFE INSURANCE		1,765.00	0.04%
02-9400-205-	HEALTH INSURANCE		235,200.00	5.49%
02-9400-211-	MEDICARE MATCH		21,350.00	0.50%
	5 Accounts Listed	9400	630,249.00	
	58 Accounts Listed	Total Appropriations	4,287,564.00	

Jail Fund				
03-4533- -	STATE/JAIL ALLOTMENT		179,000.00	3.56%
03-4535- -	COURT COST COLLECTION, JAIL OPERATIONS		15,000.00	0.30%
03-4536- -	CONTRACT WITH SSA		6,000.00	0.12%
03-4537- -	STATE PRISONERS		700,000.00	13.93%
03-4538- -	DUI FEES		10,000.00	0.20%
03-4543- -	MISCELLANEOUS / HB 556		15,500.00	0.31%
03-4558- -	LITTER WORK CREW REIMBURSEMENT		43,000.00	0.86%
03-4567- -	LAW ENFORCEMENT SUPPLEMENT		6,000.00	0.12%
03-4569- -	LOCAL CORRECTIONS ASSISTANCE		62,500.00	1.24%
	9 Accounts Listed	4500	1,037,000.00	
03-4621- -	JAIL HOUSING FEES		45,000.00	0.90%
03-4633- -	JAIL BOND COLLECTION FEES		100.00	0.00%
03-4634- -	BOOKING FEES		75,000.00	1.49%
03-4680- -	MEDICAL FEES		3,000.00	0.06%
	4 Accounts Listed	4600	123,100.00	
03-4702- -	JAIL TELEPHONE COMMISSIONS		165,000.00	3.28%
03-4710- -	SALES TAX FROM COMMISSARY		15,000.00	0.30%
03-4727- -	JAIL COMMISSARY REIMBURSEMENTS		57,000.00	1.13%
03-4798- -	TECHNOLOGY GRANT FROM TELEPHONE COMPANY		70,000.00	1.39%
03-4799- -	COUNTY ATTY TRAFFIC SCHOOL FEES		1,800.00	0.04%
	5 Accounts Listed	4700	308,800.00	
03-4801- -	INTEREST EARNED		4,000.00	0.08%
	1 Accounts Listed	4800	4,000.00	
03-4901- -	SURPLUS FROM PRIOR YEARS		120,000.00	2.39%
03-4903- -	ADJUST PY CARRYOVER			
03-4910- -	TRANSFERS FROM OTHER FUNDS		3,430,613.00	68.29%

FY 2024-2025 Fund Budget

MADISON COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds

Account	Name		Original Budget	Percent
Jail Fund				
		3 Accounts Listed	4900	3,550,613.00
		22 Accounts Listed	Total Revenues	5,023,513.00
Jail Fund				
03-5101-101-	JAILERS SALARY		149,300.00	2.97%
03-5101-103-	JAIL DEPUTIES (27 FT)		1,002,680.00	19.96%
03-5101-105-	CHIEF DEPUTY		72,150.00	1.44%
03-5101-127-	OFFICE MANAGER		66,200.00	1.32%
03-5101-165-	JAIL SECRETARY		39,550.00	0.79%
03-5101-177-	MAINTENANCE STAFF		52,100.00	1.04%
03-5101-178-	JAIL OVERTIME		140,000.00	2.79%
03-5101-179-	PART TIME PERSONNEL(5 PT)		90,290.00	1.80%
03-5101-185-	VACATION BUYBACK PROGRAM		1,000.00	0.02%
03-5101-212-	JAILER TRAINING INCENTIVE		4,984.00	0.10%
03-5101-318-	IT SUPPORT		19,900.00	0.40%
03-5101-332-	JAIL LEGAL FEES		5,000.00	0.10%
03-5101-334-	BUILDING REPAIR & MAINTENANCE		50,000.00	1.00%
03-5101-336-	EQUIPMENT REPAIR & MAINTENANCE		75,000.00	1.49%
03-5101-343-	CONTRACTUAL MEDICAL SERVICES		820,000.00	16.32%
03-5101-366-	DUMPSTER SERVICE		9,000.00	0.18%
03-5101-399-	CONTRACTED INMATE HOUSING		800,000.00	15.93%
03-5101-411-	CUSTODIAL SUPPLIES		60,000.00	1.19%
03-5101-425-	CONTRACTED FOOD SERVICE		515,000.00	10.25%
03-5101-429-	FUEL		15,000.00	0.30%
03-5101-441-	VEHICLE REPAIRS		10,000.00	0.20%
03-5101-445-	OFFICE SUPPLIES		10,000.00	0.20%
03-5101-481-	STAFF UNIFORMS		10,000.00	0.20%
03-5101-521-01	JAIL INSURANCE CLAIMS		100.00	0.00%
03-5101-551-	JAIL ASSOCIATION DUES		825.00	0.02%
03-5101-569-	JAIL STAFF TRAINING		10,000.00	0.20%
03-5101-572-	SALES AND USE TAX		15,000.00	0.30%
03-5101-573-	TELEPHONE		2,774.00	0.06%
03-5101-576-	STAFF TRAVEL EXPENSE		7,000.00	0.14%
03-5101-581-	WATER/SEWER		95,000.00	1.89%
03-5101-582-	ELECTRIC		65,000.00	1.29%
03-5101-583-	NATURAL GAS		20,000.00	0.40%
03-5101-703-	TECHNOLOGY GRANT EQUIPMENT		70,000.00	1.39%
03-5101-705-	IT EQUIPMENT		1,000.00	0.02%
		34 Accounts Listed	5100	4,303,853.00
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	0.40%
		1 Accounts Listed	9200	20,000.00
03-9300-999-	TRANSFER TO OTHER FUNDS			
		1 Accounts Listed	9300	

FY 2024-2025 Fund Budget
MADISON COUNTY FISCAL COURT
Fund Type: Governmental Fund: All Funds

Account	Name		Original Budget	Percent
Jail Fund				
03-9400-201-	SOCIAL SECURITY, COUNTY SHARE		99,960.00	2.26%
03-9400-202-	RETIREMENT, COUNTY SHARE		304,400.00	6.06%
03-9400-204-	LIFE INSURANCE		2,020.00	0.04%
03-9400-205-	HEALTH INSURANCE		268,900.00	5.35%
03-9400-211-	MEDICARE MATCH		23,380.00	0.47%
	5 Accounts Listed	9400	698,660.00	
	42 Accounts Listed	Total Appropriations	5,023,513.00	

Local Government Economic Assistance Fund				
04-4528- -	COAL IMPACT TAX			
04-4529- -	MINERALS SEVERANCE TAX		200,000.00	28.55%
	2 Accounts Listed	4500	200,000.00	
04-4801- -	INTEREST		500.00	0.07%
	1 Accounts Listed	4800	500.00	
04-4901- -	SURPLUS FROM PRIOR YEAR		500,000.00	71.38%
	1 Accounts Listed	4900	500,000.00	
	4 Accounts Listed	Total Revenues	700,500.00	

Local Government Economic Assistance Fund				
04-6105-441-	ROAD EQUIPMENT		50,000.00	7.14%
04-6105-447-	ROAD MATERIALS		50,000.00	7.14%
	2 Accounts Listed	6100	100,000.00	
04-7100-601-	ROAD EQUIPMENT BOND PRINCIPAL		118,000.00	16.85%
04-7100-605-	ROAD EQUIPMENT BOND INTEREST		16,050.00	2.29%
	2 Accounts Listed	7100	134,050.00	
04-9200-999-	RESERVE FOR TRANSFER		466,450.00	66.59%
	1 Accounts Listed	9200	466,450.00	
	5 Accounts Listed	Total Appropriations	700,500.00	

Federal Grants				
07-4504- -	FEDERAL GRANTS			66.59%
	1 Accounts Listed	4500		
07-4901- -	SURPLUS FROM PRIOR YEAR			66.59%
	1 Accounts Listed	4900		
	2 Accounts Listed	Total Revenues		

Federal Grants				
07-8001-310-02	GODS OUTREACH FOOD DISTRIBUTION CENTER			66.59%
	1 Accounts Listed	8000		
	1 Accounts Listed	Total Appropriations		

CSEPP				
08-4512- -	HOMELAND SECURITY GRANTS		11,327,575.01	93.26%
	1 Accounts Listed	4500	11,327,575.01	
08-4727- -	REIMBURSEMENT		500.00	0.00%
08-4731- -	CELL TOWER RENT		17,775.00	0.15%
	2 Accounts Listed	4700	18,275.00	

FY 2024-2025 Fund Budget

MADISON COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds

Account	Name	Original Budget	Percent
CSEPP			
08-4901- -	SURPLUS, PRIOR YEAR	800,000.00	6.59%
08-4903- -	ADJUST PY CARRYOVER		
08-4910- -	TRANSFERS FROM OTHER FUNDS		
	3 Accounts Listed	4900	800,000.00
	6 Accounts Listed	Total Revenues	12,145,850.01

CSEPP			
08-5136-106-098	CSEPP STAFF SALARIES	1,091,505.00	8.99%
08-5136-299-099	FRINGE BENEFITS FOR CSEPP STAFF	832,787.72	6.86%
08-5136-348-	CSEPP PROGRAM SUPPORT		
08-5136-373-002	AAR / SIREN MAINTENANCE PROJECT	135,591.63	1.12%
08-5136-373-103	800 MHZ SERVICE CONTRACT	1,041,919.00	8.58%
08-5136-373-115	RADIO TOWER MAINTENANCE	149,215.45	1.23%
08-5136-373-133	HARDWARE AND SOFTWARE MAINTENANCE	219,941.25	1.81%
08-5136-373-144	PUBLIC AFFAIRS INITIATIVES	325,448.50	2.68%
08-5136-373-483	SIREN SYSTEM BATTERIES		2.68%
08-5136-373-486	AAR SYSTEM REPLACEMENT		2.68%
08-5136-373-487	SIREN EXPANSION/REPLACEMENT		2.68%
08-5136-373-489	800 MHZ REPLACEMENT	1,009,604.66	8.31%
08-5136-373-497	ANTIDOTE STOCKPILE		8.31%
08-5136-373-503	AAR'S AND SIREN COMPUTERS		8.31%
08-5136-398-516	CLOSEOUT SUPPORT, OFFICE SUPPLY, TRAVEL	100,000.00	0.82%
08-5136-398-517	CLOSEOUT SIREN REMOVAL	100,000.00	0.82%
08-5136-398-518	CLOSEOUT 800 MGHZ RADIO SYSTEMS	100,000.00	0.82%
08-5136-398-519	CLOSEOUT EOC COSTS	50,000.00	0.41%
08-5136-398-520	CLOSEOUT MEDICAL	20,000.00	0.16%
08-5136-398-521	CLOSEOUT PERSONNEL	484,500.00	3.99%
08-5136-398-522	CLOSEOUT SIP KIT DISPOSAL	15,000.00	0.12%
08-5136-398-523	CLOSEOUT PUBLIC AFFAIRS	60,000.00	0.49%
08-5136-399-	STATE CSEPP CONTRACTED SERVICES (PASS-THRU)	4,000.00	0.03%
08-5136-445-100	OFFICE SUPPLIES AND MISC OFFICE SERVICES	85,192.73	0.70%
08-5136-445-117	FUEL FOR GENERATORS	14,400.00	0.12%
08-5136-445-148	EXERCISE SUPPLIES AND PRINTING COSTS	11,490.00	0.09%
08-5136-548-015	COMMUNITY PROTECTIVE ACTION	799,014.04	6.58%
08-5136-548-040	CSEPP TRAINING	130,100.00	1.07%
08-5136-548-116	EOC COSTS	1,119,620.18	9.22%
08-5136-548-128	JIC OPERATING EXPENSE AND MAINTENANCE	168,966.74	1.39%
08-5136-548-470	MEDICAL REQUESTS	344,632.38	2.84%
08-5136-548-480	FIRST RESPONDER TRAINING COST OFFSET	4,000.00	0.03%
08-5136-548-494	EMERGENCY RESPONSE ACCOUNTABILITY SYSTEM		0.03%
08-5136-548-515	EOC REPAIRS		0.03%
08-5136-548-524	INCIDENT MANAGEMENT TRAINING		0.03%
08-5136-576-111	CSEPP TRAVEL	88,352.16	0.73%
08-5136-578-140	EOC UTILITY COSTS	338,003.83	2.78%
08-5136-739-152	DECON / ZUMRO TRAILER MAINTENANCE		2.78%

FY 2024-2025 Fund Budget
MADISON COUNTY FISCAL COURT
Fund Type: Governmental Fund: All Funds

Account	Name		Original Budget	Percent
CSEPP				
08-5136-739-458	COMPUTER SERVERS			3.82%
08-5136-739-462	ADDITIONAL HANDHELD RADIOS AND SUPPLIES		145,768.96	1.20%
08-5136-739-485	AUTO CALL DOWN / REVERSE 911 SUPPORT		30,000.00	0.25%
08-5136-739-492	MONITORING EQUIPMENT FOR OFFPOST		50,445.00	0.42%
08-5136-739-499	PC AND RELATED EQUIPMENT			0.42%
08-5136-739-510	EQUIPMENT FOR COMMUNITY PREPAREDNESS		215,000.00	1.77%
08-5136-739-514	PHASE III 800 MHZ REPLACEMENT		761,572.60	6.27%
	45 Accounts Listed	5100	10,046,071.83	
08-9200-999-	RESERVE FOR TRANSFER		1,594,659.74	13.13%
	1 Accounts Listed	9200	1,594,659.74	
08-9400-201-	SOCIAL SECURITY COUNTY MATCH		67,673.44	0.56%
08-9400-202-	RETIREMENT COUNTY MATCH		218,300.00	1.80%
08-9400-204-	LIFE INSURANCE		1,550.00	0.01%
08-9400-205-	HEALTH INSURANCE		201,600.00	1.66%
08-9400-211-	MEDICARE COUNTY MATCH		15,995.00	0.13%
	5 Accounts Listed	9400	505,118.44	
	51 Accounts Listed		Total Appropriations	12,145,850.01

E-911				
76-4140- -	E-911 TELEPHONE TAX		450,000.00	17.58%
	1 Accounts Listed	4100	450,000.00	
76-4510- -	911 GRANTS			
76-4562- -	CELL PHONE RECEIPTS		450,000.00	17.58%
	2 Accounts Listed	4500	450,000.00	
76-4610-001-	FISCAL COURT OPERATIONAL SUPPORT		417,926.00	16.33%
76-4610-002-	CITY OF RICHMOND OPERATIONAL SUPPORT		417,926.00	16.33%
76-4610-003-	CITY OF BEREA OPERATIONAL SUPPORT		417,926.00	16.33%
76-4610-004-	EMS OPERATIONAL SUPPORT		40,000.00	1.56%
	4 Accounts Listed	4600	1,293,778.00	
76-4727- -	REIMBURSEMENT FROM CSEPP		95,000.00	3.71%
76-4728- -	CITY OF BEREA PROJECT SUPPORT		72,700.00	2.84%
76-4728- -001	FISCAL COURT PROJECT SUPPORT		72,700.00	2.84%
76-4728- -002	CITY OF RICHMOND PROJECT SUPPORT		72,700.00	2.84%
	4 Accounts Listed	4700	313,100.00	
76-4801- -	E-911 INTEREST		3,000.00	0.12%
	1 Accounts Listed	4800	3,000.00	
76-4901- -	SURPLUS, PRIOR YEAR		50,000.00	1.95%
76-4903- -	ADJUSTMENTS TO PRIOR YEAR SURPLUS			
76-4910- -	TRANSFERS FROM OTHER FUNDS			
	3 Accounts Listed	4900	50,000.00	
	15 Accounts Listed		Total Revenues	2,559,878.00

E-911				
76-5145-159-	911 SALARIES (24 FT, 1 PT)		1,216,815.00	47.53%
76-5145-178-	OVERTIME		120,000.00	4.69%
76-5145-185-	VACATION BUYBACK PROGRAM		1,000.00	0.04%
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FY 2024-2025 Fund Budget

MADISON COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds

Account	Name		Original Budget	Percent
E-911				
76-5145-301-	MCFC ACCOUNTING 1% ADMIN FEE		25,000.00	0.98%
76-5145-318-	IT SUPPORT		44,271.00	1.73%
76-5145-318-01	GIS SUPPORT		5,300.00	0.21%
76-5145-319-	COMPUTER SOFTWARE MAINTENANCE		160,000.00	6.25%
76-5145-332-	LEGAL FEES		5,000.00	0.20%
76-5145-334-	BUILDING MAINTENANCE/REPAIRS		1,000.00	0.04%
76-5145-343-	NEW HIRE AND MEDICAL TESTING		3,000.00	0.12%
76-5145-411-	CUSTODIAL SUPPLIES		800.00	0.03%
76-5145-445-	OFFICE SUPPLIES		4,500.00	0.18%
76-5145-481-	UNIFORMS		5,000.00	0.20%
76-5145-521-	PROPERTY, LIABILITY INSURANCE		9,312.00	0.36%
76-5145-543-	ACCREDITATION FEES		2,000.00	0.08%
76-5145-566-	REIMBURSEMENTS		500.00	0.02%
76-5145-573-	E-911 CELL PHONES		180.00	0.01%
76-5145-573-01	TELENETWORKING DATA BASE COST		62,000.00	2.42%
76-5145-576-	TRAINING/TRAVEL		20,000.00	0.78%
76-5145-578-	INTERNET		5,500.00	0.21%
76-5145-581-	WATER/SEWER		500.00	0.02%
76-5145-582-	ELECTRIC		6,000.00	0.23%
76-5145-583-	NATURAL GAS		750.00	0.03%
76-5145-590-	COPIER MAINTENANCE		1,500.00	0.06%
76-5145-595-	PUBLIC RELATIONS		5,000.00	0.20%
76-5145-599-	MISCELLANEOUS		500.00	0.02%
76-5145-705-	EQUIPMENT		30,000.00	1.17%
	27 Accounts Listed	5100	1,735,428.00	
76-8099-703-	CAPITAL PROJECTS E-911		218,000.00	8.52%
	1 Accounts Listed	8000	218,000.00	
76-9200-999-	RESERVE FOR TRANSFER		20,000.00	0.78%
	1 Accounts Listed	9200	20,000.00	
76-9400-201-	SOCIAL SECURITY		82,885.00	3.24%
76-9400-202-	RETIREMENT MATCH		267,365.00	10.44%
76-9400-204-	LIFE INSURANCE		1,515.00	0.06%
76-9400-205-	HEALTH INSURANCE		201,600.00	7.88%
76-9400-208-	UNEMPLOYMENT INSURANCE		4,340.00	0.17%
76-9400-209-	WORKERS COMPENSATION INSURANCE		9,360.00	0.37%
76-9400-211-	MEDICARE MATCH		19,385.00	0.76%
	7 Accounts Listed	9400	586,450.00	
	36 Accounts Listed	Total Appropriations	2,559,878.00	

SELF-INSURED HEALTH INSURANCE ACCOUNT

78-4733- -	HEALTH INSURANCE REIMBURSEMENT		1,900,000.00	86.25%
	1 Accounts Listed	4700	1,900,000.00	
78-4801- -	HEALTH FUND INTEREST		3,000.00	0.14%
	1 Accounts Listed	4800	3,000.00	
78-4901- -	SURPLUS FROM PRIOR YEAR		300,000.00	13.62%

FY 2024-2025 Fund Budget

MADISON COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds

Account	Name		Original Budget	Percent
SELF-INSURED HEALTH INSURANCE ACCOUNT				
	1 Accounts Listed	4900	300,000.00	
	3 Accounts Listed	Total Revenues	2,203,000.00	
SELF-INSURED HEALTH INSURANCE ACCOUNT				
78-9200-999-	RESERVE FOR TRANSFER		303,000.00	13.75%
	1 Accounts Listed	9200	303,000.00	
78-9300-999-	TRANSFERS FROM OTHER FUNDS			
	1 Accounts Listed	9300		
78-9400-299-	SELF-INSURED HEALTH INSURANCE ACCT		1,900,000.00	86.25%
	1 Accounts Listed	9400	1,900,000.00	
	3 Accounts Listed	Total Appropriations	2,203,000.00	
CLERK FUND				
82-4731- -	COUNTY CLERK PERMANENT STORAGE FEES		120,000.00	74.77%
	1 Accounts Listed	4700	120,000.00	
82-4801- -	CLERK STORAGE FEES INTEREST		500.00	0.31%
	1 Accounts Listed	4800	500.00	
82-4901- -	SURPLUS FROM PRIOR YEAR		40,000.00	24.92%
	1 Accounts Listed	4900	40,000.00	
	3 Accounts Listed	Total Revenues	160,500.00	
CLERK FUND				
82-5010-446-	CLERK STORAGE EXPENSES		160,500.00	100.00%
	1 Accounts Listed	5000	160,500.00	
	1 Accounts Listed	Total Appropriations	160,500.00	
AMERICAN RESCUE PLAN ACT FUND				
84-4504- -	AMERICAN RESCUE PLAN ACT GRANT			
	1 Accounts Listed	4500		
84-4801- -	ARPA FUNDS INTEREST		200,000.00	2.23%
	1 Accounts Listed	4800	200,000.00	
84-4901- -	SURPLUS FROM PRIOR YEAR		8,750,000.00	97.77%
84-4909- -	TRANSFER TO OTHER FUNDS			
84-4910- -	TRANSFERS FROM OTHER FUNDS			
	3 Accounts Listed	4900	8,750,000.00	
	5 Accounts Listed	Total Revenues	8,950,000.00	
AMERICAN RESCUE PLAN ACT FUND				
84-8099-703-	BROADBAND INTERNET PROJECT		1,000,000.00	11.17%
	1 Accounts Listed	8000	1,000,000.00	
84-9100-309-	ARPA CONSULTING			
	1 Accounts Listed	9100		
84-9200-999-	RESERVE FOR TRANSFER		7,950,000.00	88.83%
	1 Accounts Listed	9200	7,950,000.00	
84-9300-999-	TRANSFERS OF APPROPRIATIONS TO OTHER FUNDS			
	1 Accounts Listed	9300		
	4 Accounts Listed	Total Appropriations	8,950,000.00	

FY 2024-2025 Fund Budget
MADISON COUNTY FISCAL COURT
Fund Type: Governmental Fund: All Funds

Account	Name		Original Budget	Percent
OPIOID SETTLEMENT FUND				
88-4760- -	OPIOID COURT SETTLEMENTS			
	1 Accounts Listed	4700		
88-4801- -	OPIOID SETTLEMENT FUND INTEREST		33,000.00	2.72%
	1 Accounts Listed	4800	33,000.00	
88-4901- -	SURPLUS FROM PRIOR YEAR		1,180,000.00	97.28%
	1 Accounts Listed	4900	1,180,000.00	
	3 Accounts Listed	Total Revenues	1,213,000.00	
OPIOID SETTLEMENT FUND				
88-9200-999-	OPIOID SETTLEMENT RESERVE FOR TRANSFER		1,213,000.00	100.00%
	1 Accounts Listed	9200	1,213,000.00	
	1 Accounts Listed	Total Appropriations	1,213,000.00	

Budgeted Liabilities Report
MADISON COUNTY FISCAL COURT
Fiscal Year 2024-2025

Issue #10
 Date 5/23/2018
 Prin. Acct 01-7700-602-04
 Int. Acct 01-7700-606-04
 Description KACO LEASE VOTING MACHINES

Term 8 (Long-Term)
 Pay Freq. S
 Int. Rate 3.66%
 Principal 407,684.00
 Interest 66,755.17
 Total Amt. 474,439.17
 Prin. Bal. 112,019.81
 Int. Bal. 5,651.80
 Reserve
 Outstanding 117,671.61
 Next Pmt. 7/20/2024
 Final Pmt. 1/20/2026
 Total Due This FY 59,112.15
 Notes

Issue #9
 Date 12/14/2017
 Prin. Acct 01-7700-602-03
 Int. Acct 01-7700-606-03
 Description KACO LEASE FIRE TRUCKS

Term 10 (Long-Term)
 Pay Freq. S
 Int. Rate 3.121%
 Principal 430,000.00
 Interest 67,835.13
 Total Amt. 497,835.13
 Prin. Bal. 162,274.26
 Int. Bal. 10,952.33
 Reserve
 Outstanding 173,226.59
 Next Pmt. 7/20/2024
 Final Pmt. 7/20/2027
 Total Due This FY 49,700.56
 Notes

Issue 2017
 Date 6/15/2017
 Prin. Acct 01-7100-601-
 Int. Acct 01-7100-605-
 Description 2017 SERIES FAMILY COURT BUILDING BONDS

Term 15 (Long-Term)
 Pay Freq. S
 Int. Rate 2.45%
 Principal 6,090,000.00
 Interest 1,953,239.72
 Total Amt. 8,043,239.72
 Prin. Bal. 4,115,000.00
 Int. Bal. 638,667.54
 Reserve
 Outstanding 4,753,667.54
 Next Pmt. 6/1/2024
 Final Pmt. 6/1/2032
 Total Due This FY 537,200.00
 Notes

Budgeted Liabilities Report
MADISON COUNTY FISCAL COURT
Fiscal Year 2024-2025

Issue 2019
Date 1/25/2019
Prin. Acct 01-5403-331-
Int. Acct
Description GOLF CART LEASE

Term 5.42 (Long-Term)
Pay Freq. M
Int. Rate
Principal 173,712.00
Interest
Total Amt. 8,043,239.72
Prin. Bal. 57,904.00
Int. Bal.
Reserve
Outstanding 57,904.00
Next Pmt. 5/22/2024
Final Pmt. 11/30/2025
Total Due This FY 31,584.00

Notes

Issue 2019 B
Date 11/1/2019
Prin. Acct 01-5403-331-01
Int. Acct
Description MAINTENANCE EQUIPMENT LEASE

Term 5 (Long-Term)
Pay Freq. M
Int. Rate
Principal 274,866.00
Interest
Total Amt. 8,043,239.72
Prin. Bal. 114,528.64
Int. Bal.
Reserve
Outstanding 114,528.64
Next Pmt. 5/1/2024
Final Pmt. 11/30/2025
Total Due This FY 53,446.00

Notes

Issue 2019 C
Date 11/1/2019
Prin. Acct 01-5403-331-01
Int. Acct 01-5403-331-01
Description GOLF COURSE MAINTENANCE
UTILITY CART LEASE

Term 6 (Long-Term)
Pay Freq. M
Int. Rate
Principal 59,375.34
Interest 8,149.14
Total Amt. 67,524.48
Prin. Bal. 31,277.49
Int. Bal. 1,620.70
Reserve
Outstanding 32,898.19
Next Pmt. 5/1/2024
Final Pmt. 11/30/2026
Total Due This FY 11,254.08

Notes

Budgeted Liabilities Report
MADISON COUNTY FISCAL COURT
Fiscal Year 2024-2025

Issue 2020
Date 1/30/2020
Prin. Acct 04-7100-601-
Int. Acct 04-7100-605-
Description 2020 SERIES BOND 10 DUMP TRUCK PURCHASE

Term 10 (Long-Term)
Pay Freq. S
Int. Rate 2.14%
Principal 1,200,000.00
Interest 145,805.33
Total Amt. 1,345,805.33
Prin. Bal. 750,000.00
Int. Bal. 57,202.20
Reserve
Outstanding 807,202.20
Next Pmt. 8/1/2024
Final Pmt. 2/1/2030
Total Due This FY 134,532.40

Notes

Issue 2020-B
Date 8/12/2020
Prin. Acct 01-7401-607-
Int. Acct 01-7401-607-
Description COURTHOUSE RENO CONSTRUCTION LOAN

Term 5 (Long-Term)
Pay Freq. S
Int. Rate 1.50%
Principal 2,087,629.36
Interest 18,719.13
Total Amt. 2,106,348.49
Prin. Bal. 1,188,626.40
Int. Bal. 10,292.97
Reserve
Outstanding 1,198,919.37
Next Pmt. 9/1/2023
Final Pmt. 3/1/2025
Total Due This FY 910,004.14

Notes Total Due This FY(22-23) (\$910,004.14):
AOC paid \$899,007.56
MCFC paid \$10,996.58

Issue 2021
Date 5/26/2021
Prin. Acct 01-7100-601-01
Int. Acct 01-7100-605-01
Description ENERGY SAVINGS PROJECT BOND

Term 15 (Long-Term)
Pay Freq. S
Int. Rate 1.27%
Principal 6,740,000.00
Interest 701,554.86
Total Amt. 7,441,554.86
Prin. Bal. 5,645,000.00
Int. Bal. 480,936.73
Reserve
Outstanding 6,125,936.73
Next Pmt. 6/1/2024
Final Pmt. 6/1/2036
Total Due This FY 641,750.00

Notes

Budgeted Liabilities Report
MADISON COUNTY FISCAL COURT
Fiscal Year 2024-2025

Issue 2021 B
Date 7/15/2021
Prin. Acct 01-7200-601-06
Int. Acct 01-7200-605-06
Description REFINANCE OF 2012 BONDS

Term 15 (Long-Term)
Pay Freq. S
Int. Rate 1.90%
Principal 5,995,000.00
Interest 1,412,245.00
Total Amt. 7,407,245.00
Prin. Bal. 4,625,000.00
Int. Bal. 899,925.00
Reserve
Outstanding 5,524,925.00
Next Pmt. 9/1/2025
Final Pmt. 3/1/2036
Total Due 518,700.00
This FY

Notes

FY 2024-2025 Budget Appropriations

MADISON COUNTY FISCAL COURT

BUDGET SIGNATURE PAGE


Submitted

Date 5-28-2024


Signed 
County Judge/Executive


Approved as to Form and Classification

Date 6-10-2024

Signed 
Robert O. Brown
State Local Finance Officer

This budget ordinance was duly adopted by the Madison County Fiscal Court, Commonwealth of Kentucky, on this the 25TH day of JUNE 2024

Signed 
County Judge/Executive

Attest 
County Clerk

Summary Analysis of Appropriations

MADISON COUNTY FISCAL COURT

Fiscal Year: 2024-2025

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

Major Code	Name	Budget	% Fund	% Total
General Fund				
5000	GENERAL GOVERNMENT	6,787,820.00	16.04%	8.53%
5100	PROTECTION TO PERSONS AND PROPERTY	2,368,895.00	5.60%	2.98%
5200	GENERAL HEALTH AND SANITATION	821,179.00	1.94%	1.03%
5300	SOCIAL SERVICES	296,500.00	0.70%	0.37%
5400	RECREATION AND CULTURE	846,515.00	2.00%	1.06%
6400	OTHER TRANSPORTATION FACILITIES/SVC	20,000.00	0.05%	0.03%
7100	GENERAL OBLIGATION BONDS	1,193,500.00	2.82%	1.50%
7200	HOLDING COMPANY BONDS	521,950.00	1.23%	0.66%
7700	LEASES	108,465.00	0.26%	0.14%
8000	CAPITAL PROJECTS	1,322,000.00	3.12%	1.66%
9100	GENERAL SERVICES	1,055,000.00	2.49%	1.33%
9200	CONTINGENT APPROPRIATIONS	24,674,710.05	58.30%	31.01%
9300	TRANSFERS TO OTHER FUNDS			
9400	FRINGE BENEFITS- EMPLOYERS SHARE	2,308,050.00	5.45%	2.90%
Total General		42,324,584.05		53.19%
Road Fund				
6100	ROADS	3,637,315.00	84.83%	4.57%
9200	CONTINGENT APPROPRIATIONS	20,000.00	0.47%	0.03%
9300	TRANSFERS TO OTHER FUNDS			
9400	FRINGE BENEFITS- EMPLOYERS SHARE	630,249.00	14.70%	0.79%
Total Road		4,287,564.00		5.39%
Jail Fund				
5100	PROTECTION TO PERSONS AND PROPERTY	4,303,853.00	85.67%	5.41%
9100	GENERAL SERVICES	1,000.00	0.02%	0.00%
9200	CONTINGENT APPROPRIATIONS	20,000.00	0.40%	0.03%
9300	TRANSFERS TO OTHER FUNDS			
9400	FRINGE BENEFITS- EMPLOYERS SHARE	698,660.00	13.91%	0.88%
Total Jail		5,023,513.00		6.31%
Local Government Economic Assistance Fund				
6100	ROADS	100,000.00	14.28%	0.13%
7100	GENERAL OBLIGATION BONDS	134,050.00	19.14%	0.17%
9200	CONTINGENT APPROPRIATIONS	466,450.00	66.59%	0.59%
Total L.G.E.A.		700,500.00		0.88%
Federal Grants				
8000	CAPITAL PROJECTS			
Total FEDERAL GRANTS				
CSEPP				
5100	PROTECTION TO PERSONS AND PROPERTY	10,046,071.83	82.71%	12.63%
9200	CONTINGENT APPROPRIATIONS	1,594,659.74	13.13%	2.00%
9400	FRINGE BENEFITS- EMPLOYERS SHARE	505,118.44	4.16%	0.63%
Total CSEPP		12,145,850.01		15.26%

E-911

Summary Analysis of Appropriations

MADISON COUNTY FISCAL COURT

Fiscal Year: 2024-2025

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

Major Code	Name	Budget	% Fund	% Total
E-911				
5100	PROTECTION TO PERSONS AND PROPERTY	1,735,428.00	67.79%	2.18%
8000	CAPITAL PROJECTS	218,000.00	8.52%	0.27%
9200	CONTINGENT APPROPRIATIONS	20,000.00	0.78%	0.03%
9400	FRINGE BENEFITS- EMPLOYERS SHARE	586,450.00	22.91%	0.74%
Total E-911		2,559,878.00		3.22%

SELF-INSURED HEALTH INSURANCE ACCOUNT

9200	CONTINGENT APPROPRIATIONS	303,000.00	13.75%	0.38%
9300	TRANSFERS TO OTHER FUNDS			
9400	FRINGE BENEFITS- EMPLOYERS SHARE	1,900,000.00	86.25%	2.39%
Total HEALTH ACCT		2,203,000.00		2.77%

CLERK FUND

5000	GENERAL GOVERNMENT	160,500.00	100.00%	0.20%
Total CLERK FUND		160,500.00		0.20%

AMERICAN RESCUE PLAN ACT FUND

8000	CAPITAL PROJECTS	1,000,000.00	11.17%	1.26%
9100	GENERAL SERVICES			
9200	CONTINGENT APPROPRIATIONS	7,950,000.00	88.83%	9.99%
9300	TRANSFERS TO OTHER FUNDS			
Total ARPA FUND		8,950,000.00		11.25%

OPIOID SETTLEMENT FUND

9200	CONTINGENT APPROPRIATIONS	1,213,000.00	100.00%	1.52%
Total OSF		1,213,000.00		1.52%

Total Budgeted Appropriations

Name	Budget	% Total
GENERAL FUND	42,324,584.05	53.19%
ROAD FUND	4,287,564.00	5.39%
JAIL FUND	5,023,513.00	6.31%
LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUND	700,500.00	0.88%
FEDERAL GRANTS		
CSEPP	12,145,850.01	15.26%
E-911	2,559,878.00	3.22%
SELF-INSURED HEALTH INSURANCE ACCOUNT	2,203,000.00	2.77%
CLERK FUND	160,500.00	0.20%
AMERICAN RESCUE PLAN ACT FUND	8,950,000.00	11.25%
OPIOID SETTLEMENT FUND	1,213,000.00	1.52%
Total Budgeted Appropriations	79,568,389.06	100.00%