



MADISON COUNTY FISCAL COURT  
MADISON COUNTY, KY  
ORDINANCE 2025-008

AN ORDINANCE RELATING TO THE ADOPTION OF THE  
FY 2025-2026 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 FY 2025-2026 Fiscal Court Budget; and

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

NOW, THEREFORE, BE IT ORDAINED by the Fiscal Court of the County of Madison, Commonwealth of Kentucky, that the proposed FY 2025-2026 Fiscal Court Budget be approved.

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

THIS DOCUMENT WAS FIRST INTRODUCED AND GIVEN FIRST READING IN SUMMARY at a duly convened meeting of the Fiscal Court of Madison County, Kentucky, held on the 27<sup>th</sup> day of May 2025.


THIS DOCUMENT WAS GIVEN SECOND READING AND ADOPTED at a duly convened meeting of the Fiscal Court of Madison County, Kentucky, held on the 24<sup>th</sup> day of June 2025.

MOTION BY: Botkin

SECONDED BY: Combs

VOTE:	YES	NO	ABSTAIN
Magistrate James Brian Combs	<u>✓</u>	_____	_____
Magistrate Stephen Lochmueller	<u>✓</u>	_____	_____
Magistrate Billy Ray Hughes	<u>✓</u>	_____	_____
Magistrate Tom Botkin	<u>✓</u>	_____	_____
Judge/Executive Reagan Taylor	<u>✓</u>	_____	_____

**Signed:**

  
\_\_\_\_\_  
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 4, 2025

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 2025 - 2026 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, 2025. Upon receipt of the assessment information from the Department of Revenue, we will calculate the compensating and 4% tax rate as required by law and forward that information to you and your county clerk.

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

Sincerely,

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

Robert O. Brown  
State Local Finance Officer

Enclosures

# FY 2025-2026 Fund Budget

## MADISON COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds

Account	Name	Original Budget	Percent
<b>General Fund</b>			
01-4101- -	REAL PROPERTY TAXES	4,200,000.00	9.00%
01-4102- -	TANGIBLE PERSONAL PROPERTY TAXES	300,000.00	0.64%
01-4103- -	MOTOR VEHICLE PROPERTY TAX	900,000.00	1.93%
01-4104- -	DELINQUENT PROPERTY TAX	75,000.00	0.16%
01-4112- -	FIRE PROTECTION	100.00	0.00%
01-4130- -	BANK FRANCHISES	360,000.00	0.77%
01-4131- -	FRANCHISE CORPORATION TAX	280,000.00	0.60%
01-4134- -	COUNTY OCCUPATIONAL TAX	3,750,000.00	8.03%
01-4135- -	DEED TRANSFER TAX	500,000.00	1.07%
01-4137- -	INSURANCE PREMIUM TAX	3,250,000.00	6.96%
10 Accounts Listed		4100	<b>13,615,100.00</b>
01-4302- -	EXCESS FEES - CLERK	700,000.00	1.50%
01-4304- -	EXCESS FEES - SHERIFF	300,000.00	0.64%
2 Accounts Listed		4300	<b>1,000,000.00</b>
01-4400- -	SHORT TERM RENTAL PERMITS	2,000.00	0.00%
01-4402- -000	ALCOHOLIC BEVERAGE LICENSE FEE	20,000.00	0.04%
01-4406- -	ABANDON PROPERTY REGISTRATIONS	1,000.00	0.00%
01-4408- -	BOARD OF ADJUSTMENTS AND PLANNING FEES	10,000.00	0.02%
01-4409- -	PLATS	20,000.00	0.04%
01-4411- -	HVAC MECHANICAL PERMITS	40,000.00	0.09%
01-4412- -	BUILDING PERMIT FEES	160,000.00	0.34%
01-4415- -	ELECTRICAL INSPECTIONS/PERMITS	80,000.00	0.17%
01-4416- -	PLANNING FIREGATES, COPIES, MISC.	200.00	0.00%
01-4417- -	TELECOMMUNICATIONS TAX	72,000.00	0.15%
01-4419- -	SOLID WASTE HAULING PERMITS	4,000.00	0.01%
11 Accounts Listed		4400	<b>409,200.00</b>
01-4503- -	FEDERAL REIMBURSEMENT	60,000.00	0.13%
01-4504- -	FEDERAL GRANTS	15,000.00	0.03%
01-4504- -01	EMA GRANT		
01-4506- -	SOLID WASTE GRANT	130,000.00	0.28%
01-4510- -	STATE GRANTS	120,000.00	0.26%
01-4510-739-	LWCF GRANT (PLAYGROUND EQUIPMENT)	43,500.00	0.09%
01-4512- -	HOMELAND SECURITY GRANT		
01-4520- -	ELECTION EXPENSE REIMBURSEMENT	20,000.00	0.04%
01-4521- -	BOARD OF ASSESSMENTS & APPEALS	500.00	0.00%
01-4522- -	LEGAL PROCESS TAX	350.00	0.00%
01-4532- -	AOC SPACE RENTAL / REIMBURSEMENT	350,000.00	0.75%
01-4540- -	FIREFIGHTERS INCENTIVE PAY	145,000.00	0.31%
01-4542- -	DES FEDERAL REIMBURSEMENT	30,000.00	0.06%
01-4543- -	REFUNDS AND CONTINGENCY	40,000.00	0.09%
01-4558- -	ANIMAL CONTROL INTERLOCAL AGREEMENTS - CITIES	120,000.00	0.26%
01-4561- -	FISCAL COURT FILING FEES	100,000.00	0.21%
16 Accounts Listed		4500	<b>1,174,350.00</b>
01-4606- -	GOLF COURSE RECEIPTS	600,000.00	1.29%

# FY 2025-2026 Fund Budget

## MADISON COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds

Account	Name	Original Budget	Percent
<b>General Fund</b>			
01-4612- -01	DOG ADOPTION	15,000.00	0.03%
01-4612- -02	CAT ADOPTION	3,000.00	0.01%
01-4612- -03	ANIMAL TURN IN FEE	500.00	0.00%
01-4612- -04	ANIMAL CLAIMING FEE	2,000.00	0.00%
01-4612- -05	KENNEL LICENSE FEE	250.00	0.00%
01-4612- -06	DOG TAGS		
01-4612- -07	ANIMAL MICROCHIP FEE	800.00	0.00%
01-4612- -08	DONATION	15,000.00	0.03%
01-4612- -09	SALES TAX	1,500.00	0.00%
01-4612- -10	MERCHANDISE	500.00	0.00%
01-4615-005-	KCGC CONTRACTUAL SERVICES	541,700.00	1.16%
01-4615-005-01	MADISON COUNTY E-911 IT SERVICE	88,000.00	0.19%
01-4615-005-03	MADISON CO EMS IT SERVICE	10,000.00	0.02%
01-4615-005-04	MADISON COUNTY UTILITIES IT SERVICE	25,000.00	0.05%
01-4615-005-05	MADISON COUNTY CLERK IT SERVICE	61,800.00	0.13%
01-4615-005-06	MADISON COUNTY PVA IT SERVICE	11,800.00	0.03%
01-4615-005-07	MADISON COUNTY SHERIFF IT SERVICE	44,000.00	0.09%
01-4615-005-08	MADISON COUNTY DETENTION IT SERVICE	40,300.00	0.09%
01-4615-005-09	MADISON CO ATTY IT SERVICE	22,400.00	0.05%
01-4615-005-10	SOUTHERN MADISON WATER IT SERVICE	9,500.00	0.02%
01-4615-005-11	EMA IT SERVICE		
01-4615-006-01	MADISON COUNTY E-911 GIS SERVICE	10,000.00	0.02%
01-4615-006-05	KIRKSVILLE WATER GIS SERVICE	600.00	0.00%
01-4615-006-07	SMWD GIS SERVICE	600.00	0.00%
01-4615-006-08	PVA GIS SERVICE	2,000.00	0.00%
01-4615-006-09	CITY OF RICHMOND GIS SERVICE	6,000.00	0.01%
01-4615-007-01	CITY OF BEREA PICTOMETRY CONTRACT	9,200.00	0.02%
01-4615-007-02	MADISON CO PVA PICTOMETRY CONTRACT	48,900.00	0.10%
01-4615-007-03	CITY OF RICHMOND PICTOMETRY CONTRACT	9,200.00	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	4,900.00	0.01%
01-4615-008-02	MADISON CO ATTORNEY TELEPHONE SERVICE	3,300.00	0.01%
01-4615-008-03	MAD CO CHILD SUPPORT TELEPHONE SERVICE	3,000.00	0.01%
01-4615-008-07	MADISON CO SHERIFF TELEPHONE SERVICE	4,700.00	0.01%
01-4615-008-08	MADISON CO DET CTR-TELEPHONE SERVICE	2,800.00	0.01%
01-4615-008-09	MADISON COUNTY E-911 CELL PHONES	300.00	0.00%
01-4615-008-11	MADISON COUNTY UTILITES TELEPHONE	3,600.00	0.01%
01-4615-008-12	SMWD TELEPHONE SERVICE	1,900.00	0.00%
01-4615-008-13	EMA TELEPHONE SERVICE	2,100.00	0.00%
01-4615-009-	TRACKS SOFTWARE REVENUE	3,000.00	0.01%
01-4680- -	DEAD ANIMAL REMOVAL FEES	500.00	0.00%
43 Accounts Listed		4600	<b>1,616,650.00</b>
01-4701- -	VENDING MACHINE COMMISSIONS	500.00	0.00%

# FY 2025-2026 Fund Budget

## MADISON COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds

Account	Name	Original Budget	Percent
<b>General Fund</b>			
01-4704- -	SALES/SURPLUS	25,000.00	0.05%
01-4711- -04	MADISON CO CHILD SUPPORT RENT	43,100.00	0.09%
01-4711- -06	COMMONWEALTH ATTORNEY RENT	36,000.00	0.08%
01-4713- -	RECYCLING RECEIPTS	15,000.00	0.03%
01-4726- -	INSURANCE REIMBURSEMENT FROM CLAIMS	75,000.00	0.16%
01-4727- -	REIMBURSEMENT FROM OUTSIDE ENTITIES	150,000.00	0.32%
01-4727- -01	ANIMAL SHELTER RESCUE REIMBURSEMENTS	97,000.00	0.21%
01-4727- -04	SHERIFF LAW ENFORCEMENT LIABILITY INSURANCE	78,000.00	0.17%
01-4727- -05	SHERIFF AUTO INSURANCE REIMBURSEMENT	85,000.00	0.18%
01-4728- -	DONATIONS	18,000.00	0.04%
01-4731- -	CELL TOWER RENT	50,000.00	0.11%
12 Accounts Listed		4700	<b>672,600.00</b>
01-4801- -	INTEREST	63,000.00	0.13%
01-4802- -	INTEREST ON CD'S		
01-4804- -	INTEREST ON TREASURY BONDS	770,000.00	1.65%
3 Accounts Listed		4800	<b>833,000.00</b>
01-4901- -	SURPLUS FROM PRIOR YEAR	32,000,000.00	68.56%
01-4905- -	BOND SALE PROCEEDS		
01-4909- -	TRANSFERS TO OTHER FUNDS	(4,644,200.00)	-9.95%
01-4910- -	TRANSFERS FROM OTHER FUNDS		
4 Accounts Listed		4900	<b>27,355,800.00</b>
101 Accounts Listed		Total Revenues	<b>46,676,700.00</b>

<b>General Fund</b>			
01-5001-101-	COUNTY JUDGE/EXEC. - SALARY	154,000.00	0.33%
01-5001-106-	COUNTY JUDGE/EXEC. - OFFICE STAFF (3 FT)	204,700.00	0.44%
01-5001-212-	JUDGE TRAINING INCENTIVE	5,400.00	0.01%
01-5001-429-	JUDGES OFFICE FUEL	2,000.00	0.00%
01-5001-566-	REIMBURSEMENTS	200.00	0.00%
01-5001-569-	TRAINING AND TRAVEL	3,000.00	0.01%
01-5001-592-	VEHICLE REPAIRS	500.00	0.00%
01-5005-101-	COUNTY ATTORNEY - SALARY	68,900.00	0.15%
01-5005-141-	ADMINISTRATOR OF DIVERSION PROGRAM	50,800.00	0.11%
01-5005-165-	ASSISTANT COUNTY ATTORNEY	56,200.00	0.12%
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	16,000.00	0.03%
01-5015-348-	SHERIFF PROGRAM SUPPORT	2,154,800.00	4.62%
01-5015-368-	PROPERTY TAX BILL PREPARATION	14,000.00	0.03%
01-5015-563-	SHERIFF'S OFFICE POSTAGE	17,500.00	0.04%
01-5020-101-	COUNTY CORONER SALARY	61,000.00	0.13%
01-5020-103-	DEPUTY CORONERS	56,100.00	0.12%
01-5020-210-	CORONER EXPENSE ALLOWANCE	3,600.00	0.01%

# FY 2025-2026 Fund Budget

## MADISON COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds

Account	Name	Original Budget	Percent
<b>General Fund</b>			
01-5020-210-01	DEPUTY CORONER EXPENSE ALLOWANCE	10,800.00	0.02%
01-5020-308-	AUTOPSIES & ATTENDANT SERVICES	17,000.00	0.04%
01-5020-429-	CORONER FUEL	7,000.00	0.01%
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	1,500.00	0.00%
01-5020-578-	CORONER UTILITIES	10,000.00	0.02%
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	36,800.00	0.08%
01-5025-101-02	MAGISTRATE #2 SALARY	36,800.00	0.08%
01-5025-101-03	MAGISTRATE #3 SALARY	36,800.00	0.08%
01-5025-101-04	MAGISTRATE #4 SALARY	36,800.00	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	18,000.00	0.04%
01-5025-302-	ADVERTISING, LEGAL NOTICES	7,000.00	0.01%
01-5025-309-01	GRANT CONSULTING CONTRACT	40,000.00	0.09%
01-5025-309-02	PUBLIC RELATIONS CONSULTING CONTRACT	36,000.00	0.08%
01-5025-323-	CONTRACTED ENGINEERING SERVICES	25,000.00	0.05%
01-5025-331-	LEASE PAYMENTS	28,000.00	0.06%
01-5025-348-	E-911 / EMA COUNTY SUPPORT	168,400.00	0.36%
01-5025-399-	COMMUNITY LIAISON CONTRACT	50,000.00	0.11%
01-5025-499-	MAGISTRATE SUPPLIES	1,000.00	0.00%
01-5025-543-	REGISTRATIONS AND LICENSING	1,000.00	0.00%
01-5025-548-	SPECIAL PROJECTS	60,000.00	0.13%
01-5025-574-	MAGISTRATE TRAINING AND TRAVEL	10,000.00	0.02%
01-5030-367-	PVA STATUTORY CONTRIBUTION	251,800.00	0.54%
01-5035-199-	BOARD OF ASSESSMENT APPEALS	1,200.00	0.00%
01-5040-102-	COUNTY TREASURER SALARY	81,200.00	0.17%
01-5045-106-	FINANCE OFFICE STAFF (4 FT)	203,600.00	0.44%
01-5045-331-	POSTAGE MACHINE	1,000.00	0.00%
01-5045-399-	SHREDDING SERVICE	600.00	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	30,000.00	0.06%
01-5045-563-	FINANCE OFFICE POSTAGE	6,000.00	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 STAFF (2 FT)	117,000.00	0.25%
01-5046-302-	HR RECRUITMENT	1,000.00	0.00%
01-5046-382-	EMPLOYMENT TESTING PROGRAM	12,000.00	0.03%
01-5046-446-	HR SAFETY IMPLEMENTATION	5,000.00	0.01%

# FY 2025-2026 Fund Budget

## MADISON COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds

Account	Name	Original Budget	Percent
<b>General Fund</b>			
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	90,000.00	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	3,300.00	0.01%
01-5065-192-	ELECTION OFFICERS / EXTRA PERSONNEL	50,000.00	0.11%
01-5065-302-	ELECTION ADVERTISING	3,200.00	0.01%
01-5065-341-	ELECTION EQUIPMENT BALLOTS/ MAINTENANCE	161,000.00	0.34%
01-5065-445-	ELECTION OFFICE EXPENSES	24,600.00	0.05%
01-5065-737-	ELECTION EQUIPMENT GRANT		
01-5075-309-	ECONOMIC DEVELOPMENT	80,000.00	0.17%
01-5075-309-01	CENTRAL KY BUSINESS PARK AUTHORITY	300,000.00	0.64%
01-5080-175-	CUSTODIAL STAFF (6 FT)	206,300.00	0.44%
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 SERVICES	85,000.00	0.18%
01-5080-429-	CUSTODIAL FUEL	1,800.00	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	36,000.00	0.08%
01-5080-576-	CUSTODIAL TRAVEL REIMBURSEMENT	100.00	0.00%
01-5080-578-	COURTHOUSE UTILITIES	100,000.00	0.21%
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	52,000.00	0.11%
01-5081-571-	FAMILY COURT REPAIRS	28,000.00	0.06%
01-5081-578-	FAMILY COURT UTILITIES	70,000.00	0.15%
01-5085-411-	FIRST STREET/FARRIS PARKS CUSTODIAL SUPPLIES	500.00	0.00%
01-5085-411-01	MADISON AVENUE CUSTODIAL SUPPLIES	2,000.00	0.00%
01-5085-411-02	COUNTY PARKS CUSTODIAL SUPPLIES	600.00	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	60,000.00	0.13%
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	30,000.00	0.06%
01-5085-578-01	MADISON AVENUE UTILITIES	10,000.00	0.02%
01-5086-411-	COURTHOUSE ANNEX CUSTODIAL SUPPLIES	5,000.00	0.01%
01-5086-571-	COURTHOUSE ANNEX REPAIRS	30,000.00	0.06%
01-5086-578-	COURTHOUSE ANNEX UTILITIES	55,000.00	0.12%
01-5087-578-	CHASE BANK BUILDING UTILITIES	50,000.00	0.11%
01-5091-129-	INFORMATION TECH STAFF (6 FT)	409,000.00	0.88%

# FY 2025-2026 Fund Budget

## MADISON COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds

Account	Name	Original Budget	Percent
<b>General Fund</b>			
01-5091-318-	KCGC CONTRACTUAL EXPENSES	410,000.00	0.88%
01-5091-319-01	SYSTEM SOFTWARE MAINTENANCE	413,800.00	0.89%
01-5091-319-02	IT DEPT SPECIFIC EXPENSES	30,800.00	0.07%
01-5091-319-08	ROAD DEPT IT EXPENSES	12,500.00	0.03%
01-5091-319-23	EMA IT EXPENSES		
01-5091-338-	COPIER MAINTENANCE	77,000.00	0.16%
01-5091-399-	PICTOMETRY CONTRACTUAL SERVICES	77,500.00	0.17%
01-5091-429-	IT FUEL	500.00	0.00%
01-5091-446-	ACCESS CHANNEL SUPPLIES / MAINTENANCE	5,000.00	0.01%
01-5091-573-	COUNTY TELEPHONE SYSTEM	32,000.00	0.07%
01-5091-573-01	COUNTY WIRELESS TELEPHONE SYSTEM	17,400.00	0.04%
01-5091-573-02	EMA TELEPHONE EXPENSE		
01-5091-576-01	IT TRAINING / TRAVEL-IT DIRECTOR	3,800.00	0.01%
01-5091-576-02	IT TRAINING / TRAVEL- SYSTEMS ADMIN	3,000.00	0.01%
01-5091-576-03	IT TRAINING / TRAVEL- GIS	3,200.00	0.01%
01-5091-576-04	IT TRAINING/ TRAVEL- SYSTEM DEVELOPER	1,500.00	0.00%
01-5091-578-	COUNTY INTERNET SYSTEM	46,200.00	0.10%
01-5091-592-	IT VEHICLE REPAIRS	500.00	0.00%
01-5091-705-01	SYSTEM HARDWARE MAINTENANCE	170,000.00	0.36%
	128 Accounts Listed	5000	<b>7,630,050.00</b>
01-5101-365-	HOME INCARCERATION	45,000.00	0.10%
01-5102-314-	JUVENILE HOUSING / MEDICAL	10,000.00	0.02%
01-5115-106-	PLANNING & DEVELOPMENT STAFF (6 FT)	291,000.00	0.62%
01-5115-191-	BOARD OF ADJUSTMENTS	7,500.00	0.02%
01-5115-191-01	PLANNING COMMISSION	23,000.00	0.05%
01-5115-302-	PLANNING & DEVELOPMENT LEGAL NOTICES	5,000.00	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	0.17%
01-5115-399-	PROPERTY CODES VIOLATIONS	1,000.00	0.00%
01-5115-429-	P&D GASOLINE	7,000.00	0.01%
01-5115-445-	P&D 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	4,000.00	0.01%
01-5120-106-	FIRE DEPARTMENT STAFF (30 FT)	1,346,000.00	2.88%
01-5120-179-	PART TIME FIREFIGHTERS (3 PT)	89,700.00	0.19%
01-5120-183-	FIREFIGHTERS INCENTIVE PAY	146,000.00	0.31%
01-5120-336-	EQUIPMENT ANNUAL TESTING	10,000.00	0.02%
01-5120-366-	FIRE STATION DUMPSTERS	3,000.00	0.01%
01-5120-411-	FIRE DEPARTMENT SUPPLIES	5,000.00	0.01%
01-5120-429-	FIRE GASOLINE & OIL	35,000.00	0.07%

# FY 2025-2026 Fund Budget

## MADISON COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds

Account	Name	Original Budget	Percent
<b>General Fund</b>			
01-5120-446-	FIRE SPECIFIC EQUIPMENT	20,000.00	0.04%
01-5120-446-01	FIRE PPE EQUIPMENT	40,000.00	0.09%
01-5120-481-	UNIFORMS	14,000.00	0.03%
01-5120-507-01	BEREA FIRE DEPARTMENT	68,000.00	0.15%
01-5120-507-02	KIRKSVILLE VOL. FIRE DEPARTMENT	20,000.00	0.04%
01-5120-507-03	WACO VOL. FIRE DEPARTMENT	20,000.00	0.04%
01-5120-507-04	WHITE HALL VOL. FIRE DEPARTMENT	20,000.00	0.04%
01-5120-507-05	UNION CITY VOL. FIRE DEPARTMENT	20,000.00	0.04%
01-5120-507-07	BEREA RESCUE SQUAD	9,600.00	0.02%
01-5120-507-08	RED LICK VOL. FIRE DEPARTMENT	20,000.00	0.04%
01-5120-571-	FIRE BUILDING REPAIRS	25,000.00	0.05%
01-5120-576-	FIRE TRAINING AND TRAVEL	15,000.00	0.03%
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	50,000.00	0.11%
01-5120-599-	FIRE PUBLIC RELATIONS	4,000.00	0.01%
01-5120-703-	FIRE COMMUNICATIONS EQUIPMENT	3,000.00	0.01%
01-5120-723-	FIRE CAPITAL PROJECTS	50,000.00	0.11%
01-5120-739-	FIRE RESCUE EQUIPMENT	35,000.00	0.07%
01-5135-106-	EMA STAFF	70,100.00	0.15%
01-5135-302-	PROGRAM ADVERTISING	200.00	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	300.00	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%
54 Accounts Listed		5100	<b>2,699,650.00</b>
01-5205-102-	DOG WARDEN/ANIMAL CARE COORDINATOR	65,000.00	0.14%
01-5205-106-	ANIMAL SHELTER STAFF (7 FT, 2 PT)	292,400.00	0.63%
01-5205-178-	ANIMAL SHELTER OVERTIME	5,000.00	0.01%
01-5205-343-	ANIMAL MEDICAL SUPPLIES	2,000.00	0.00%
01-5205-343-01	ANIMAL SHELTER VACCINES	7,500.00	0.02%
01-5205-343-02	ANIMAL SHELTER VET EXPENSES	4,000.00	0.01%
01-5205-343-03	ANIMAL SHELTER RESCUE EXPENSES	97,000.00	0.21%
01-5205-366-	ANIMAL SHELTER DUMPSTER SERVICES	3,000.00	0.01%
01-5205-384-	ANIMAL SHELTER GRANTS	12,000.00	0.03%
01-5205-403-	ANIMAL SHELTER FOOD & SUPPLIES	5,000.00	0.01%
01-5205-413-	MICROCHIPS FOR ANIMALS	2,000.00	0.00%
01-5205-429-	ANIMAL SHELTER GASOLINE	5,000.00	0.01%
01-5205-443-	ANIMAL SHELTER VEHICLE REPAIRS	2,000.00	0.00%

**FY 2025-2026 Fund Budget**  
**MADISON COUNTY FISCAL COURT**  
**Fund Type: Governmental Fund: All Funds**

Account	Name	Original Budget	Percent
<b>General Fund</b>			
01-5205-445-	ANIMAL SHELTER OFFICE SUPPLIES	1,000.00	0.00%
01-5205-446-	ANIMAL SHELTER OPERATIONAL SUPPLIES	5,000.00	0.01%
01-5205-481-	ANIMAL SHELTER UNIFORMS	500.00	0.00%
01-5205-571-	ANIMAL SHELTER REPAIRS	15,000.00	0.03%
01-5205-576-	ANIMAL SHELTER TRAINING AND TRAVEL	1,500.00	0.00%
01-5205-578-	ANIMAL SHELTER UTILITIES	20,000.00	0.04%
01-5205-590-	ANIMAL SHELTER EQUIPMENT REPAIRS	1,000.00	0.00%
01-5205-741-	ANIMAL SHELTER SPAY/NEUTER PROGRAM	20,000.00	0.04%
01-5215-106-	SOLID WASTE STAFF (2 FT)	83,200.00	0.18%
01-5215-178-	SOLID WASTE OVERTIME	5,000.00	0.01%
01-5215-302-	LITTER ABATEMENT PROGRAM	64,600.00	0.14%
01-5215-366-	SOLID WASTE CONTRACTING SERVICES	105,000.00	0.22%
01-5215-366-01	HAZARDOUS WASTE	37,700.00	0.08%
01-5215-366-03	ILLEGAL DUMPS		
01-5215-429-	SOLID WASTE FUEL	35,000.00	0.07%
01-5215-443-	SOLID WASTE VEHICLE REPAIRS	30,000.00	0.06%
01-5215-445-01	DEAD ANIMAL REMOVAL SUPPLIES	1,300.00	0.00%
01-5215-446-	SOLID WASTE OPERATIONAL SUPPLIES	1,500.00	0.00%
01-5215-481-	SOLID WASTE UNIFORMS	1,500.00	0.00%
01-5215-566-	SOLID WASTE REIMBURSEMENT	300.00	0.00%
01-5215-576-	SOLID WASTE TRAINING AND TRAVEL	500.00	0.00%
01-5232-411-	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	0.18%
39 Accounts Listed		5200	<b>1,019,800.00</b>
01-5330-363-	COURT ORDERED LEGAL PSYCHOLOGICAL	65,000.00	0.14%
01-5330-515-	GENERAL WELFARE-BURIAL ASSISTANCE	2,500.00	0.01%
01-5340-348-09	AIRPORT BOARD	25,000.00	0.05%
01-5340-348-10	KENTUCKY RIVER FOOTHILLS-TRANSPORT	44,000.00	0.09%
01-5340-348-35	KY ASAP GRANT	20,000.00	0.04%
01-5340-348-36	HARM REDUCTION GRANT	20,000.00	0.04%
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	140,600.00	0.30%
9 Accounts Listed		5300	<b>337,100.00</b>
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%

**FY 2025-2026 Fund Budget**  
**MADISON COUNTY FISCAL COURT**  
**Fund Type: Governmental Fund: All Funds**

Account	Name	Original Budget	Percent
<b>General Fund</b>			
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%
01-5401-585-	COUNTY PARKS MOWING	40,000.00	0.09%
01-5401-739-	LWCF GRANT (PLAYGROUND EQUIPMENT)	88,800.00	0.19%
01-5401-741-	PARKS CAPITAL PROJECTS	50,000.00	0.11%
01-5402-106-	PRO SHOP STAFF (3 FT, 8 SEASONAL)	258,300.00	0.55%
01-5402-302-	GOLF COURSE ADVERTISING/HANDICAP FEES	2,000.00	0.00%
01-5402-318-	GOLF COURSE CREDIT CARD PROCESSING	15,000.00	0.03%
01-5402-411-	PRO SHOP CUSTODIAL SUPPLIES	600.00	0.00%
01-5402-425-	PRO SHOP FOOD / RESALE	15,000.00	0.03%
01-5402-428-	PRO SHOP MERCHANDISE / RESALE	16,000.00	0.03%
01-5402-445-	PRO SHOP OFFICE SUPPLIES / SCORECARDS	4,000.00	0.01%
01-5402-481-	GOLF COURSE UNIFORMS	800.00	0.00%
01-5402-586-	PRO SHOP REPAIRS/PEST CONTROL	4,000.00	0.01%
01-5403-177-	GOLF COURSE MAINTENANCE STAFF (2 FT, 2 SEASONAL)	221,600.00	0.47%
01-5403-331-01	MAINTENANCE EQUIPMENT LEASE	86,200.00	0.18%
01-5403-336-	GOLF CART MAINTENANCE	5,600.00	0.01%
01-5403-366-	GOLF COURSE DUMPSTER SERVICE	1,700.00	0.00%
01-5403-408-	MAINTENANCE BARN SUPPLIES	8,000.00	0.02%
01-5403-421-	CHEMICALS, FERTILIZER, SEED, SAND	65,000.00	0.14%
01-5403-429-	GOLF COURSE GASOLINE	28,000.00	0.06%
01-5403-433-	GOLF COURSE AERIFICATION	15,000.00	0.03%
01-5403-441-	GOLF COURSE EQUIPMENT MAINT/REPAIRS	13,000.00	0.03%
01-5403-446-	GOLF COURSE IRRIGATION MAINTENANCE	10,000.00	0.02%
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	150,000.00	0.32%
34 Accounts Listed		5400	<b>1,152,500.00</b>
01-6401-348-	VALLEY VIEW FERRY AUTHORITY	54,000.00	0.12%
1 Accounts Listed		6400	<b>54,000.00</b>
01-7100-601-	2017 SERIES BONDS PRINCIPAL	425,000.00	0.91%
01-7100-601-01	2021 SERIES ENERGY PROJECT BOND PRINCIPAL	595,000.00	1.27%
01-7100-605-	2017 SERIES BONDS INTEREST	112,700.00	0.24%
01-7100-605-01	2021 SERIES ENERGY PROJECT BOND INTEREST	69,800.00	0.15%
4 Accounts Listed		7100	<b>1,202,500.00</b>
01-7200-601-06	2012 SERIES BONDS-PRINCIPAL 2021 B	370,000.00	0.79%
01-7200-605-06	2012 SERIES BONDS-INTEREST 2021 B	149,200.00	0.32%
2 Accounts Listed		7200	<b>519,200.00</b>
01-7700-602-03	KACO FIRE TRUCK LEASE PRINCIPAL	46,100.00	0.10%
01-7700-602-04	KACO LEASE VOTING MACHINES PRINCIPAL	57,100.00	0.12%
01-7700-606-03	KACO FIRE TRUCK LEASE INTEREST	3,400.00	0.01%
01-7700-606-04	KACO LEASE VOTING MACHINES INTEREST	1,800.00	0.00%
4 Accounts Listed		7700	<b>108,400.00</b>
01-8099-730-	ROAD EQUIPMENT PURCHASE	545,000.00	1.17%

**FY 2025-2026 Fund Budget**  
**MADISON COUNTY FISCAL COURT**  
**Fund Type: Governmental Fund: All Funds**

Account	Name		Original Budget	Percent
<b>General Fund</b>				
01-8099-742-05	PURCHASE NEW PROPERTY		300,000.00	0.64%
01-8099-742-33	CAPITAL PROJECTS		985,000.00	2.11%
	3 Accounts Listed	8000	<b>1,830,000.00</b>	
01-9100-307-	AUDITING SERVICES		75,000.00	0.16%
01-9100-521-	INSURANCE PREMIUMS (PROPERTY, LIABILITY, FLEET)		690,700.00	1.48%
01-9100-521-01	INSURANCE CLAIMS		240,000.00	0.51%
01-9100-521-02	LAW ENFORCEMENT LIABILITY CLAIMS		100,000.00	0.21%
01-9100-531-	PUBLIC OFFICIALS BOND		20,000.00	0.04%
01-9100-555-	DUES		25,000.00	0.05%
	6 Accounts Listed	9100	<b>1,150,700.00</b>	
01-9200-999-	RESERVE FOR TRANSFER		26,655,300.00	57.11%
	1 Accounts Listed	9200	<b>26,655,300.00</b>	
01-9300-999-	TRANSFERS TO OTHER FUNDS			
	1 Accounts Listed	9300		
01-9400-201-	SOCIAL SECURITY, CO. MATCH		291,400.00	0.62%
01-9400-202-	RETIREMENT, CO. MATCH		983,500.00	2.11%
01-9400-204-	LIFE INSURANCE		5,000.00	0.01%
01-9400-205-	EMPLOYEE HEALTH INSURANCE		655,200.00	1.40%
01-9400-208-	UNEMPLOYMENT COMPENSATION INSURANCE		18,400.00	0.04%
01-9400-209-	WORKMEN'S COMPENSATION		295,800.00	0.63%
01-9400-211-	MEDICARE MATCH		68,200.00	0.15%
	7 Accounts Listed	9400	<b>2,317,500.00</b>	
	293 Accounts Listed	Total Appropriations	<b>46,676,700.00</b>	

<b>Road Fund</b>				
02-4503- -	ROAD FEDERAL REIMBURSEMENT		200,000.00	4.54%
02-4506- -	BRIDGE/ EMERGENCY STATE REIMBURSEMENT		200,000.00	4.54%
02-4514- -	TRANSPORTATION CABINET / DISCRETIONARY		200,000.00	4.54%
02-4514- -01	STATE RURAL SECONDARY FLEX FUNDING		272,000.00	6.17%
02-4516- -	TRUCK LICENSE DISTRIBUTION		225,000.00	5.11%
02-4517- -	DRIVER'S LICENSE REFUND		18,000.00	0.41%
02-4518- -	COUNTY ROAD AID		1,765,100.00	40.06%
02-4519- -	MUNICIPAL ROAD AID		271,000.00	6.15%
	8 Accounts Listed	4500	<b>3,151,100.00</b>	
02-4641- -	COUNTY FLEET VEHICLE REPAIRS		150,000.00	3.40%
02-4680- -	COUNTY DEPARTMENT PROJECTS		250,000.00	5.67%
	2 Accounts Listed	4600	<b>400,000.00</b>	
02-4727- -	ROAD REIMBURSEMENTS		10,000.00	0.23%
	1 Accounts Listed	4700	<b>10,000.00</b>	
02-4801- -	INTEREST EARNED		3,000.00	0.07%
	1 Accounts Listed	4800	<b>3,000.00</b>	
02-4901- -	SURPLUS		200,000.00	4.54%
02-4903- -	ADJUST PRIOR YEAR CARRYOVER			
02-4910- -	TRANSFERS FROM OTHER FUNDS		641,500.00	14.56%
	3 Accounts Listed	4900	<b>841,500.00</b>	

**FY 2025-2026 Fund Budget**  
**MADISON COUNTY FISCAL COURT**  
**Fund Type: Governmental Fund: All Funds**

Account	Name	Original Budget	Percent
<b>Road Fund</b>			
15 Accounts Listed		Total Revenues	<b>4,405,600.00</b>
<b>Road Fund</b>			
02-6103-102-	ROAD SUPERVISOR SALARY	96,800.00	2.20%
02-6105-106-	ROAD STAFF (28 FT, 2 PT)	1,306,900.00	29.66%
02-6105-178-	ROAD OVERTIME	75,000.00	1.70%
02-6105-179-	SEASONAL WORKERS (3 SEASONAL)	86,400.00	1.96%
02-6105-185-	VACATION BUYBACK PROGRAM	7,500.00	0.17%
02-6105-312-	BRIDGE/ EMERGENCY REPAIRS	200,000.00	4.54%
02-6105-323-	CONTRACTED SURVEYING	5,000.00	0.11%
02-6105-343-	MEDICAL SUPPLIES	1,000.00	0.02%
02-6105-405-	ASPHALT/ RESURFACING	425,000.00	9.65%
02-6105-405-01	ASPHALT FLEX FUNDING	272,000.00	6.17%
02-6105-405-02	ASPHALT PATCHING	75,000.00	1.70%
02-6105-405-03	ASPHALT- DISCRETIONARY FUNDS	200,000.00	4.54%
02-6105-407-	CONCRETE	20,000.00	0.45%
02-6105-408-	EROSION CONTROL SUPPLIES	10,000.00	0.23%
02-6105-409-	ROCK #23	5,000.00	0.11%
02-6105-409-01	ROCK CRUSHED BASE	20,000.00	0.45%
02-6105-409-02	ROCK #9	2,500.00	0.06%
02-6105-409-03	ROCK #57	5,000.00	0.11%
02-6105-409-04	ROCK DGA	50,000.00	1.13%
02-6105-409-05	ROCK CH LINER ( RIP RAP)	25,000.00	0.57%
02-6105-409-06	GRAVEL ROAD MAINTENANCE	75,000.00	1.70%
02-6105-415-	DIESEL FUEL #2	50,000.00	1.13%
02-6105-415-01	DIESEL FUEL- OFF ROAD	40,000.00	0.91%
02-6105-415-02	BULK OIL AND GREASE	15,000.00	0.34%
02-6105-421-	SALT	200,000.00	4.54%
02-6105-427-	GARAGE SUPPLIES	15,000.00	0.34%
02-6105-429-	GASOLINE	50,000.00	1.13%
02-6105-431-	GENERAL CONSTRUCTION MATERIALS	10,000.00	0.23%
02-6105-441-	EQUIPMENT PARTS	50,000.00	1.13%
02-6105-443-	MOTOR VEHICLE PARTS- HEAVY TRUCKS	50,000.00	1.13%
02-6105-443-01	MOTOR VEHICLE PARTS-LIGHT/MEDIUM TRUCKS	20,000.00	0.45%
02-6105-443-02	PARTS FLEET VEHICLES	130,000.00	2.95%
02-6105-445-	OFFICE SUPPLIES	3,000.00	0.07%
02-6105-446-	SAFETY GEAR	5,000.00	0.11%
02-6105-457-	PIPE, CULVERTS, ETC	50,000.00	1.13%
02-6105-469-	SIGNS	12,500.00	0.28%
02-6105-475-	TOOLS	2,000.00	0.05%
02-6105-479-01	EQUIPMENT TIRES & TUBES	15,000.00	0.34%
02-6105-479-02	TRUCK TIRES AND TUBES	20,000.00	0.45%
02-6105-481-	UNIFORMS	10,000.00	0.23%
02-6105-576-	ROAD TRAVEL / TRAINING	6,000.00	0.14%
02-6105-581-	ROAD NORTH -WATER/SEWER	2,500.00	0.06%

# FY 2025-2026 Fund Budget

## MADISON COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds

Account	Name		Original Budget	Percent
<b>Road Fund</b>				
02-6105-581-01	ROAD SOUTH - WATER/SEWER		1,000.00	0.02%
02-6105-582-	ROAD NORTH - ELECTRIC		14,000.00	0.32%
02-6105-582-01	ROAD SOUTH - ELECTRIC		5,000.00	0.11%
02-6105-583-	ROAD NORTH - NATURAL GAS		12,000.00	0.27%
02-6105-583-01	ROAD SOUTH - NATURAL GAS		6,000.00	0.14%
02-6105-586-	ROAD NORTH REPAIRS		5,000.00	0.11%
02-6105-586-01	ROAD SOUTH REPAIRS		5,000.00	0.11%
02-6105-703-	RADIO COMMUNICATIONS EQUIPMENT		1,500.00	0.03%
02-6105-713-	ROAD EQUIPMENT PURCHASE			
	51 Accounts Listed	6100	<b>3,768,600.00</b>	
02-9200-999-	RESERVE FOR TRANSFERS		20,000.00	0.45%
	1 Accounts Listed	9200	<b>20,000.00</b>	
02-9300-999-	TRANSFERS FROM OTHER FUNDS			
	1 Accounts Listed	9300		
02-9400-201-	SOCIAL SECURITY COUNTY MATCH		92,400.00	2.10%
02-9400-202-	RETIREMENT, COUNTY MATCH		257,400.00	5.84%
02-9400-204-	LIFE INSURANCE		1,900.00	0.04%
02-9400-205-	HEALTH INSURANCE		243,700.00	5.53%
02-9400-211-	MEDICARE MATCH		21,600.00	0.49%
	5 Accounts Listed	9400	<b>617,000.00</b>	
	58 Accounts Listed	Total Appropriations	<b>4,405,600.00</b>	

### Jail Fund

03-4533- -	STATE/JAIL ALLOTMENT		179,000.00	3.22%
03-4535- -	COURT COST COLLECTION, JAIL OPERATIONS		15,000.00	0.27%
03-4536- -	CONTRACT WITH SSA		6,000.00	0.11%
03-4537- -	STATE PRISONERS		700,000.00	12.57%
03-4538- -	DUI FEES		10,000.00	0.18%
03-4543- -	MISCELLANEOUS / HB 556		17,000.00	0.31%
03-4558- -	LITTER WORK CREW REIMBURSEMENT		43,000.00	0.77%
03-4567- -	LAW ENFORCEMENT SUPPLEMENT/HB413		6,000.00	0.11%
03-4569- -	LOCAL CORRECTIONS ASSISTANCE		60,000.00	1.08%
	9 Accounts Listed	4500	<b>1,036,000.00</b>	
03-4621- -	JAIL HOUSING FEES		45,000.00	0.81%
03-4633- -	JAIL BOND COLLECTION FEES		100.00	0.00%
03-4634- -	BOOKING FEES		80,000.00	1.44%
03-4680- -	MEDICAL FEES		5,000.00	0.09%
	4 Accounts Listed	4600	<b>130,100.00</b>	
03-4702- -	JAIL TELEPHONE COMMISSIONS		120,000.00	2.16%
03-4710- -	SALES TAX FROM COMMISSARY		20,000.00	0.36%
03-4727- -	JAIL COMMISSARY REIMBURSEMENTS		58,800.00	1.06%
03-4798- -	TECHNOLOGY GRANT FROM TELEPHONE COMPANY		70,000.00	1.26%
03-4799- -	COUNTY ATTY TRAFFIC SCHOOL FEES		2,000.00	0.04%
	5 Accounts Listed	4700	<b>270,800.00</b>	
03-4801- -	INTEREST EARNED		8,000.00	0.14%

**FY 2025-2026 Fund Budget**  
**MADISON COUNTY FISCAL COURT**  
**Fund Type: Governmental Fund: All Funds**

Account	Name		Original Budget	Percent
<b>Jail Fund</b>				
1 Accounts Listed		4800	<b>8,000.00</b>	
03-4901-	- SURPLUS FROM PRIOR YEARS		120,000.00	2.16%
03-4903-	- ADJUST PY CARRYOVER			
03-4910-	- TRANSFERS FROM OTHER FUNDS		4,002,700.00	71.89%
3 Accounts Listed		4900	<b>4,122,700.00</b>	
22 Accounts Listed		Total Revenues	<b>5,567,600.00</b>	

<b>Jail Fund</b>				
03-5101-101-	JAILERS SALARY		152,000.00	2.73%
03-5101-103-	FLOOR STAFF (35 FT)		1,350,000.00	24.25%
03-5101-105-	CHIEF DEPUTY		72,500.00	1.30%
03-5101-127-	DETENTION CENTER FINANCE OFFICER		66,500.00	1.19%
03-5101-165-	FINANCE CLERK		41,200.00	0.74%
03-5101-177-	MAINTENANCE STAFF			
03-5101-178-	JAIL OVERTIME		140,000.00	2.51%
03-5101-179-	PART TIME PERSONNEL(5 PT)		96,600.00	1.74%
03-5101-185-	VACATION BUYBACK PROGRAM		1,000.00	0.02%
03-5101-212-	JAILER TRAINING INCENTIVE		1,400.00	0.03%
03-5101-318-	IT SUPPORT		40,300.00	0.72%
03-5101-332-	JAIL LEGAL FEES		5,000.00	0.09%
03-5101-334-	BUILDING REPAIR & MAINTENANCE		50,000.00	0.90%
03-5101-336-	EQUIPMENT REPAIR & MAINTENANCE		75,000.00	1.35%
03-5101-343-	CONTRACTUAL MEDICAL SERVICES		825,000.00	14.82%
03-5101-366-	DUMPSTER SERVICE		9,000.00	0.16%
03-5101-399-	CONTRACTED INMATE HOUSING		800,000.00	14.37%
03-5101-411-	CUSTODIAL SUPPLIES		60,000.00	1.08%
03-5101-425-	CONTRACTED FOOD SERVICE		550,000.00	9.88%
03-5101-429-	FUEL		15,000.00	0.27%
03-5101-441-	VEHICLE REPAIRS		10,000.00	0.18%
03-5101-445-	OFFICE SUPPLIES		10,000.00	0.18%
03-5101-481-	STAFF UNIFORMS		10,000.00	0.18%
03-5101-521-01	JAIL INSURANCE CLAIMS		100.00	0.00%
03-5101-551-	JAIL ASSOCIATION DUES		900.00	0.02%
03-5101-569-	JAIL STAFF TRAINING		10,000.00	0.18%
03-5101-572-	SALES AND USE TAX		20,000.00	0.36%
03-5101-573-	TELEPHONE		2,800.00	0.05%
03-5101-576-	STAFF TRAVEL EXPENSE		10,000.00	0.18%
03-5101-581-	WATER/SEWER		120,000.00	2.16%
03-5101-582-	ELECTRIC		85,000.00	1.53%
03-5101-583-	NATURAL GAS		20,000.00	0.36%
03-5101-703-	TECHNOLOGY GRANT EQUIPMENT			
03-5101-705-	IT EQUIPMENT		1,000.00	0.02%
03-5101-741-	JAIL CAPITAL PROJECTS		100,000.00	1.80%
35 Accounts Listed		5100	<b>4,750,300.00</b>	
03-9100-531-	JAIL PUBLIC BOND		1,000.00	0.02%

# FY 2025-2026 Fund Budget

## MADISON COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds

Account	Name		Original Budget	Percent
<b>Jail Fund</b>				
	1 Accounts Listed	9100	<b>1,000.00</b>	
03-9200-999-	RESERVE FOR TRANSFER		20,000.00	0.36%
	1 Accounts Listed	9200	<b>20,000.00</b>	
03-9300-999-	TRANSFER TO OTHER FUNDS			
	1 Accounts Listed	9300		
03-9400-201-	SOCIAL SECURITY, COUNTY SHARE		112,500.00	2.02%
03-9400-202-	RETIREMENT, COUNTY SHARE		319,000.00	5.73%
03-9400-204-	LIFE INSURANCE		2,600.00	0.05%
03-9400-205-	HEALTH INSURANCE		336,000.00	6.03%
03-9400-211-	MEDICARE MATCH		26,200.00	0.47%
	5 Accounts Listed	9400	<b>796,300.00</b>	
	43 Accounts Listed	Total Appropriations	<b>5,567,600.00</b>	

### Local Government Economic Assistance Fund

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

### 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	<b>100,000.00</b>	
04-7100-601-	ROAD EQUIPMENT BOND PRINCIPAL		121,000.00	17.27%
04-7100-605-	ROAD EQUIPMENT BOND INTEREST		13,600.00	1.94%
	2 Accounts Listed	7100	<b>134,600.00</b>	
04-9200-999-	RESERVE FOR TRANSFER		465,900.00	66.51%
	1 Accounts Listed	9200	<b>465,900.00</b>	
	5 Accounts Listed	Total Appropriations	<b>700,500.00</b>	

### CSEPP

08-4512- -	HOMELAND SECURITY GRANTS		7,006,700.00	89.54%
	1 Accounts Listed	4500	<b>7,006,700.00</b>	
08-4727- -	REIMBURSEMENT		500.00	0.01%
08-4731- -	CELL TOWER RENT		17,800.00	0.23%
	2 Accounts Listed	4700	<b>18,300.00</b>	
08-4901- -	SURPLUS, PRIOR YEAR		800,000.00	10.22%
08-4903- -	ADJUST PY CARRYOVER			
08-4910- -	TRANSFERS FROM OTHER FUNDS			
	3 Accounts Listed	4900	<b>800,000.00</b>	
	6 Accounts Listed	Total Revenues	<b>7,825,000.00</b>	

### CSEPP

# FY 2025-2026 Fund Budget

## MADISON COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds

Account	Name	Original Budget	Percent
<b>CSEPP</b>			
08-5136-106-098	CSEPP STAFF SALARIES	1,400,000.00	100.00%
08-5136-299-099	FRINGE BENEFITS FOR CSEPP STAFF	385,600.00	4.93%
08-5136-348-	CSEPP PROGRAM SUPPORT		
08-5136-373-002	AAR / SIREN MAINTENANCE PROJECT	157,000.00	2.01%
08-5136-373-103	800 MHZ SERVICE CONTRACT	781,500.00	9.99%
08-5136-373-115	RADIO TOWER MAINTENANCE	104,800.00	1.34%
08-5136-373-133	HARDWARE AND SOFTWARE MAINTENANCE	263,100.00	3.36%
08-5136-373-144	PUBLIC AFFAIRS INITIATIVES	322,100.00	4.12%
08-5136-373-483	SIREN SYSTEM BATTERIES		
08-5136-373-486	AAR SYSTEM REPLACEMENT		
08-5136-373-487	SIREN EXPANSION/REPLACEMENT		
08-5136-373-497	ANTIDOTE STOCKPILE		
08-5136-373-503	AAR'S AND SIREN COMPUTERS		
08-5136-398-516	CLOSEOUT SUPPORT, OFFICE SUPPLY, TRAVEL	40,000.00	0.51%
08-5136-398-517	CLOSEOUT SIREN REMOVAL	100,000.00	1.28%
08-5136-398-518	CLOSEOUT 800 MGHZ RADIO SYSTEMS	99,500.00	1.27%
08-5136-398-519	CLOSEOUT EOC COSTS	500,200.00	6.39%
08-5136-398-520	CLOSEOUT MEDICAL	20,000.00	0.26%
08-5136-398-521	CLOSEOUT PERSONNEL	484,500.00	6.19%
08-5136-398-522	CLOSEOUT SIP KIT DISPOSAL	34,000.00	0.43%
08-5136-398-523	CLOSEOUT PUBLIC AFFAIRS	164,200.00	2.10%
08-5136-399-	STATE CSEPP CONTRACTED SERVICES (PASS-THRU)	4,000.00	0.05%
08-5136-445-100	OFFICE SUPPLIES AND MISC OFFICE SERVICES	93,000.00	1.19%
08-5136-445-117	FUEL FOR GENERATORS	15,000.00	0.19%
08-5136-445-148	EXERCISE SUPPLIES AND PRINTING COSTS		
08-5136-548-015	COMMUNITY PROTECTIVE ACTION	114,200.00	1.46%
08-5136-548-040	CSEPP TRAINING	60,000.00	0.77%
08-5136-548-116	EOC COSTS	414,000.00	5.29%
08-5136-548-128	JIC OPERATING EXPENSE AND MAINTENANCE	113,100.00	1.45%
08-5136-548-470	MEDICAL REQUESTS	233,000.00	2.98%
08-5136-548-480	FIRST RESPONDER TRAINING COST OFFSET	4,000.00	0.05%
08-5136-548-494	EMERGENCY RESPONSE ACCOUNTABILITY SYSTEM		
08-5136-548-515	EOC REPAIRS		
08-5136-548-524	INCIDENT MANAGEMENT TRAINING		
08-5136-576-111	CSEPP TRAVEL	84,600.00	1.08%
08-5136-578-140	EOC UTILITY COSTS	343,300.00	4.39%
08-5136-739-152	DECON / ZUMRO TRAILER MAINTENANCE		
08-5136-739-458	COMPUTER SERVERS		
08-5136-739-462	ADDITIONAL HANDHELD RADIOS AND SUPPLIES		
08-5136-739-485	AUTO CALL DOWN / REVERSE 911 SUPPORT	26,300.00	0.34%
08-5136-739-492	MONITORING EQUIPMENT FOR OFFPOST	20,000.00	0.26%
08-5136-739-499	PC AND RELATED EQUIPMENT		
08-5136-739-510	EQUIPMENT FOR COMMUNITY PREPAREDNESS		
43 Accounts Listed		5100	<b>6,381,000.00</b>

**FY 2025-2026 Fund Budget**  
**MADISON COUNTY FISCAL COURT**  
**Fund Type: Governmental Fund: All Funds**

Account	Name		Original Budget	Percent
<b>CSEPP</b>				
08-9200-999-	RESERVE FOR TRANSFER		1,310,900.00	17.04%
	1 Accounts Listed	9200	<b>1,310,900.00</b>	
08-9400-201-	SOCIAL SECURITY COUNTY MATCH		20,600.00	0.26%
08-9400-202-	RETIREMENT COUNTY MATCH		56,800.00	0.73%
08-9400-204-	LIFE INSURANCE		400.00	0.01%
08-9400-205-	HEALTH INSURANCE		50,400.00	0.64%
08-9400-211-	MEDICARE COUNTY MATCH		4,900.00	0.06%
	5 Accounts Listed	9400	<b>133,100.00</b>	
	49 Accounts Listed	Total Appropriations	<b>7,825,000.00</b>	

<b>OPIOID ABATEMENT/SETTLEMENT FUND</b>				
74-4760- -	OPIOID COURT SETTLEMENTS		500,000.00	25.32%
	1 Accounts Listed	4700	<b>500,000.00</b>	
74-4801- -	OPIOID SETTLEMENT FUND INTEREST		35,000.00	1.77%
74-4804- -	OPIOID TREASURY BOND INTEREST			
	2 Accounts Listed	4800	<b>35,000.00</b>	
74-4901- -	SURPLUS FROM PRIOR YEAR		1,440,000.00	72.91%
	1 Accounts Listed	4900	<b>1,440,000.00</b>	
	4 Accounts Listed	Total Revenues	<b>1,975,000.00</b>	

<b>OPIOID ABATEMENT/SETTLEMENT FUND</b>				
74-5233-398-	MENS REHAB TREATMENT PROJECT			72.91%
74-5233-398-01	COMMUNITY PREVENTION			72.91%
	2 Accounts Listed	5200		
74-9200-999-	OPIOID SETTLEMENT RESERVE FOR TRANSFER		1,975,000.00	100.00%
	1 Accounts Listed	9200	<b>1,975,000.00</b>	
	3 Accounts Listed	Total Appropriations	<b>1,975,000.00</b>	

<b>E-911</b>				
76-4140- -	E-911 TELEPHONE TAX			
	1 Accounts Listed	4100		
76-4510- -	911 GRANTS		135,600.00	2.51%
76-4562- -	CELL PHONE RECEIPTS		450,000.00	8.32%
	2 Accounts Listed	4500	<b>585,600.00</b>	
76-4610-004-	EMS OPERATIONAL SUPPORT		60,000.00	1.11%
76-4680- -	911 LAND USE FEE		4,280,000.00	79.10%
76-4680- -01	PUBLIC EDUCATIONAL 911 FEE (RESTRICTED USE)		232,400.00	4.29%
	3 Accounts Listed	4600	<b>4,572,400.00</b>	
76-4727- -	REIMBURSEMENT FROM CSEPP			
76-4728- -	CITY OF BEREA PROJECT SUPPORT			
76-4728- -001	FISCAL COURT PROJECT SUPPORT			
76-4728- -002	CITY OF RICHMOND PROJECT SUPPORT			
	4 Accounts Listed	4700		
76-4801- -	E-911 INTEREST		3,000.00	0.06%
	1 Accounts Listed	4800	<b>3,000.00</b>	
76-4901- -	SURPLUS, PRIOR YEAR		250,000.00	4.62%

**FY 2025-2026 Fund Budget**  
**MADISON COUNTY FISCAL COURT**  
**Fund Type: Governmental Fund: All Funds**

Account	Name		Original Budget	Percent
<b>E-911</b>				
76-4903- -	ADJUSTMENTS TO PRIOR YEAR SURPLUS			
76-4910- -	TRANSFERS FROM OTHER FUNDS			
	3 Accounts Listed	4900	<b>250,000.00</b>	
	14 Accounts Listed	Total Revenues	<b>5,411,000.00</b>	

<b>E-911</b>				
76-5145-159-	911 SALARIES (27 FT, 2 PT)		1,363,400.00	25.20%
76-5145-178-	911 OVERTIME		140,000.00	2.59%
76-5145-185-	VACATION BUYBACK PROGRAM		1,000.00	0.02%
76-5145-301-	MCFC ACCOUNTINGADMIN FEE		25,000.00	0.46%
76-5145-314-	911 FEE COLLECTION (SHERIFF)		180,000.00	3.33%
76-5145-318-	CONTRACTUAL IT SERVICES		522,400.00	9.65%
76-5145-318-01	GIS SUPPORT			
76-5145-322-	DISPATCH SERVICES/TOWERS			
76-5145-332-	LEGAL FEES		5,000.00	0.09%
76-5145-334-	BUILDING MAINTENANCE REPAIRS / GROUNDS		43,700.00	0.81%
76-5145-343-	NEW HIRE AND MEDICAL TESTING		3,000.00	0.06%
76-5145-411-	CUSTODIAL SUPPLIES		2,000.00	0.04%
76-5145-445-	OFFICE SUPPLIES		14,000.00	0.26%
76-5145-481-	UNIFORMS		5,000.00	0.09%
76-5145-521-	PROPERTY, LIABILITY INSURANCE		12,000.00	0.22%
76-5145-543-	ACCREDITATION FEES		2,000.00	0.04%
76-5145-566-	REIMBURSEMENTS		500.00	0.01%
76-5145-576-	TRAINING/TRAVEL		23,000.00	0.43%
76-5145-578-	911 UTILITIES		14,400.00	0.27%
76-5145-590-	COPIER MAINTENANCE		7,000.00	0.13%
76-5145-595-	PUBLIC RELATIONS		25,000.00	0.46%
76-5145-599-	MISCELLANEOUS		500.00	0.01%
76-5145-703-	COMMUNICATIONS EQUIPMENT			
76-5145-705-	ALERTS & COMMUNICATION		51,000.00	0.94%
76-5145-739-	LIFE CYCLE REPLACEMENT		1,107,200.00	20.46%
	25 Accounts Listed	5100	<b>3,547,100.00</b>	
76-8099-703-	CAPITAL PROJECTS E-911		1,150,000.00	21.25%
	1 Accounts Listed	8000	<b>1,150,000.00</b>	
76-9200-999-	RESERVE FOR TRANSFER		20,000.00	0.37%
	1 Accounts Listed	9200	<b>20,000.00</b>	
76-9300-999-	TRANSFER TO OTHER FUNDS			
	1 Accounts Listed	9300		
76-9400-201-	SOCIAL SECURITY		84,600.00	1.56%
76-9400-202-	RETIREMENT MATCH		345,100.00	6.38%
76-9400-204-	LIFE INSURANCE		1,800.00	0.03%
76-9400-205-	HEALTH INSURANCE		226,800.00	4.19%
76-9400-208-	UNEMPLOYMENT INSURANCE		5,300.00	0.10%
76-9400-209-	WORKERS COMPENSATION INSURANCE		10,500.00	0.19%
76-9400-211-	MEDICARE MATC		19,800.00	0.37%

**FY 2025-2026 Fund Budget**  
**MADISON COUNTY FISCAL COURT**  
**Fund Type: Governmental Fund: All Funds**

Account	Name		Original Budget	Percent
<b>E-911</b>				
	7 Accounts Listed	9400	<b>693,900.00</b>	
	35 Accounts Listed	Total Appropriations	<b>5,411,000.00</b>	

**SELF-INSURED HEALTH INSURANCE ACCOUNT**

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

**SELF-INSURED HEALTH INSURANCE ACCOUNT**

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

**CLERK FUND**

82-4731- -	COUNTY CLERK PERMANENT STORAGE FEES		120,000.00	74.77%
	1 Accounts Listed	4700	<b>120,000.00</b>	
82-4801- -	CLERK STORAGE FEES INTEREST		500.00	0.31%
	1 Accounts Listed	4800	<b>500.00</b>	
82-4901- -	SURPLUS FROM PRIOR YEAR		40,000.00	24.92%
	1 Accounts Listed	4900	<b>40,000.00</b>	
	3 Accounts Listed	Total Revenues	<b>160,500.00</b>	

**CLERK FUND**

82-5010-446-	CLERK STORAGE EXPENSES		160,500.00	100.00%
	1 Accounts Listed	5000	<b>160,500.00</b>	
	1 Accounts Listed	Total Appropriations	<b>160,500.00</b>	

**AMERICAN RESCUE PLAN ACT FUND**

84-4504- -	AMERICAN RESCUE PLAN ACT GRANT			
	1 Accounts Listed	4500		
84-4801- -	ARPA FUNDS INTEREST		250,000.00	3.25%
84-4804- -	ARPA TREASURY BOND INTEREST			
	2 Accounts Listed	4800	<b>250,000.00</b>	
84-4901- -	SURPLUS FROM PRIOR YEAR		7,450,000.00	96.75%
84-4903- -	ADJUST PY CARRYOVER			
84-4905- -	ARPA BOND SALE PROCEEDS			
84-4909- -	TRANSFER TO OTHER FUNDS			
84-4910- -	TRANSFERS FROM OTHER FUNDS			
	5 Accounts Listed	4900	<b>7,450,000.00</b>	

# FY 2025-2026 Fund Budget

## MADISON COUNTY FISCAL COURT

Fund Type: Governmental Fund: All Funds

Account	Name		Original Budget	Percent
<b>AMERICAN RESCUE PLAN ACT FUND</b>				
8 Accounts Listed		Total Revenues	<b>7,700,000.00</b>	
<b>AMERICAN RESCUE PLAN ACT FUND</b>				
84-8001-739-	BUILDING SECURITY			
84-8001-742-01	ANIMAL SHELTER BUILDING PROJECT			
84-8001-742-02	FISCAL COURT RENOVATION PROJECT			
84-8005-730-	SURFACE TRANSPORTATION			
84-8009-743-01	KIRKSVILLE WATER ASSOCIATION		465,100.00	6.04%
84-8009-743-02	SOUTHERN MADISON WATER DISTRICT		844,300.00	10.96%
84-8009-743-03	NORTHERN MADISON SANITATION DISTRICT		600,000.00	7.79%
84-8009-743-04	MADISON COUNTY UTILITY DISTRICT		1,500,000.00	19.48%
84-8099-703-	BROADBAND INTERNET PROJECT		750,000.00	9.74%
84-8099-741-	PUBLIC SAFETY SERVICE DELIVERY		2,377,000.00	30.87%
10 Accounts Listed		8000	<b>6,536,400.00</b>	
84-9100-309-	ARPA CONSULTING		236,000.00	3.06%
1 Accounts Listed		9100	<b>236,000.00</b>	
84-9200-999-	RESERVE FOR TRANSFER		927,600.00	12.05%
1 Accounts Listed		9200	<b>927,600.00</b>	
84-9300-999-	TRANSFERS OF APPROPRIATIONS TO OTHER FUNDS			
1 Accounts Listed		9300		
13 Accounts Listed		Total Appropriations	<b>7,700,000.00</b>	

# Budgeted Liabilities Report

## MADISON COUNTY FISCAL COURT

### Fiscal Year 2025-2026

Issue #10	Issue #9	Issue 2017
Date 5/23/2018	Date 12/14/2017	Date 6/15/2017
Prin. Acct 01-7700-602-04	Prin. Acct 01-7700-602-03	Prin. Acct 01-7100-601-
Int. Acct 01-7700-606-04	Int. Acct 01-7700-606-03	Int. Acct 01-7100-605-
Description KACO LEASE VOTING MACHINES	Description KACO LEASE FIRE TRUCKS	Description 2017 SERIES FAMILY COURT BUILDING BONDS

Term 8 (Long-Term)	Term 10 (Long-Term)	Term 15 (Long-Term)
Pay Freq: S	Pay Freq: S	Pay Freq: S
Int. Rate 3.66%	Int. Rate 3.121%	Int. Rate 2.45%
Principal 407,684.00	Principal 430,000.00	Principal 6,090,000.00
Interest 66,755.17	Interest 67,835.13	Interest 1,953,239.72
Total Amt. 474,439.17	Total Amt. 497,835.13	Total Amt. 8,043,239.72
Prin. Bal. 57,025.48	Prin. Bal. 117,465.16	Prin. Bal. 3,730,000.00
Int. Bal. 1,715.95	Int. Bal. 5,546.88	Int. Bal. 495,775.00
Reserve	Reserve	Reserve
Outstanding 58,741.43	Outstanding 123,012.04	Outstanding 4,225,775.00
Next Pmt. 7/20/2025	Next Pmt. 7/20/2025	Next Pmt. 6/1/2025
Final Pmt. 1/20/2026	Final Pmt. 7/20/2027	Final Pmt. 6/1/2032
Total Due This FY 59,112.15	Total Due This FY 49,700.56	Total Due This FY 537,950.00
Notes	Notes	Notes

# Budgeted Liabilities Report

## MADISON COUNTY FISCAL COURT

### Fiscal Year 2025-2026

Issue Date	Issue Date	Issue Date	Issue Date
2019 B 11/11/2019	2019 C 11/11/2019	2020 1/30/2020	
01-5403-331-01	01-5403-331-01	04-7100-601-	
MAINTENANCE EQUIPMENT LEASE	GOLF COURSE MAINTENANCE UTILITY CART LEASE	2020 SERIES BOND 10 DUMP TRUCK PURCHASE	
Term: 5 (Long-Term) Pay Freq: M	Term: 6 (Long-Term) Pay Freq: M	Term: 10 (Long-Term) Pay Freq: S	
Int. Rate: 2.14%		Int. Rate: 2.14%	
Principal: 274,866.00	Principal: 59,375.34	Principal: 1,200,000.00	
Interest: 8,043,239.72	Interest: 8,149.14	Interest: 145,805.33	
Total Amt: 8,043,239.72	Total Amt: 67,524.48	Total Amt: 1,345,805.33	
Prin. Bal: 76,352.74	Prin. Bal: 18,600.24	Prin. Bal: 632,000.00	
Int. Bal:	Int. Bal: 1,168.19	Int. Bal: 41,152.20	
Reserve:	Reserve:	Reserve:	
Outstanding: 76,352.74	Outstanding: 19,768.43	Outstanding: 673,152.20	
Next Pmt: 11/11/2024	Next Pmt: 10/1/2024	Next Pmt: 8/1/2025	
Final Pmt: 11/30/2025	Final Pmt: 11/30/2026	Final Pmt: 2/1/2030	
Total Due This FY: 53,446.00	Total Due This FY: 11,254.08	Total Due This FY: 134,532.40	
Notes	Notes	Notes	

# Budgeted Liabilities Report

## MADISON COUNTY FISCAL COURT

### Fiscal Year 2025-2026

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

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

Issue JCP2023  
 Date 6/29/2023  
 Prin. Acct  
 Int. Acct  
 Description MADISON COUNTY PPC JUDICIAL CENTER PROJECT

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. 4,515,000.00  
 Int. Bal. 327,011.73  
 Reserve  
 Outstanding 4,842,011.73  
 Next Pmt. 6/1/2025  
 Final Pmt. 6/1/2036  
 Total Due 646,200.00  
 This FY  
 Notes

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. 4,607,000.00  
 Int. Bal. 724,600.00  
 Reserve  
 Outstanding 5,331,600.00  
 Next Pmt. 9/1/2025  
 Final Pmt. 3/1/2036  
 Total Due 518,700.00  
 This FY  
 Notes

Term 20 (Long-Term)  
 Pay Freq.  
 Int. Rate 4.072%  
 Principal 22,180,000.00  
 Interest 11,273,635.83  
 Total Amt. 33,453,635.83  
 Prin. Bal. 21,420,000.00  
 Int. Bal. 9,880,262.50  
 Reserve  
 Outstanding 31,300,262.50  
 Next Pmt. 6/1/2025  
 Final Pmt. 6/1/2043  
 Total Due 1,202,537.50  
 This FY  
 Notes  
 PPC Unbudgeted Financial for Court  
 House Judicial Center Project  
 AOC is paying all disbursements,  
 construction costs & loans.

**FY 2025-2026 Budget Appropriations**  
**MADISON COUNTY FISCAL COURT**

**BUDGET SIGNATURE PAGE**

**Submitted**

Date 5-27-2025

Signed RJ-70 -  
County Judge/Executive

**Approved as to Form and Classification**

Date 6-4-2025

Signed Robert O. Rowan  
State Local Finance Officer

This budget ordinance was duly adopted by the Madison County Fiscal Court, Commonwealth of Kentucky, on this the 24<sup>th</sup> day of JUNE 2025

Signed R-70  
County Judge/Executive

Attest Henry Bruce KCC  
County Clerk

# Summary Analysis of Appropriations

MADISON COUNTY FISCAL COURT

Fiscal Year: 2025-2026

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

Major Code	Name	Budget	% Fund	% Total
<b>General Fund</b>				
5000	GENERAL GOVERNMENT	7,630,050.00	16.35%	9.21%
5100	PROTECTION TO PERSONS AND PROPERTY	2,699,650.00	5.78%	3.26%
5200	GENERAL HEALTH AND SANITATION	1,019,800.00	2.18%	1.23%
5300	SOCIAL SERVICES	337,100.00	0.72%	0.41%
5400	RECREATION AND CULTURE	1,152,500.00	2.47%	1.39%
6400	OTHER TRANSPORTATION FACILITIES/SVC	54,000.00	0.12%	0.07%
7100	GENERAL OBLIGATION BONDS	1,202,500.00	2.58%	1.45%
7200	HOLDING COMPANY BONDS	519,200.00	1.11%	0.63%
7700	LEASES	108,400.00	0.23%	0.13%
8000	CAPITAL PROJECTS	1,830,000.00	3.92%	2.21%
9100	GENERAL SERVICES	1,150,700.00	2.47%	1.39%
9200	CONTINGENT APPROPRIATIONS	26,655,300.00	57.11%	32.18%
9300	TRANSFERS TO OTHER FUNDS			
9400	FRINGE BENEFITS- EMPLOYERS SHARE	2,317,500.00	4.97%	2.80%
<b>Total General</b>		<b>46,676,700.00</b>		<b>56.36%</b>
<b>Road Fund</b>				
6100	ROADS	3,768,600.00	85.54%	4.55%
9200	CONTINGENT APPROPRIATIONS	20,000.00	0.45%	0.02%
9300	TRANSFERS TO OTHER FUNDS			
9400	FRINGE BENEFITS- EMPLOYERS SHARE	617,000.00	14.00%	0.74%
<b>Total Road</b>		<b>4,405,600.00</b>		<b>5.32%</b>
<b>Jail Fund</b>				
5100	PROTECTION TO PERSONS AND PROPERTY	4,750,300.00	85.32%	5.74%
9100	GENERAL SERVICES	1,000.00	0.02%	0.00%
9200	CONTINGENT APPROPRIATIONS	20,000.00	0.36%	0.02%
9300	TRANSFERS TO OTHER FUNDS			
9400	FRINGE BENEFITS- EMPLOYERS SHARE	796,300.00	14.30%	0.96%
<b>Total Jail</b>		<b>5,567,600.00</b>		<b>6.72%</b>
<b>Local Government Economic Assistance Fund</b>				
6100	ROADS	100,000.00	14.28%	0.12%
7100	GENERAL OBLIGATION BONDS	134,600.00	19.21%	0.16%
9200	CONTINGENT APPROPRIATIONS	465,900.00	66.51%	0.56%
<b>Total L.G.E.A.</b>		<b>700,500.00</b>		<b>0.85%</b>
<b>CSEPP</b>				
5100	PROTECTION TO PERSONS AND PROPERTY	6,381,000.00	81.55%	7.70%
9200	CONTINGENT APPROPRIATIONS	1,310,900.00	16.75%	1.58%
9400	FRINGE BENEFITS- EMPLOYERS SHARE	133,100.00	1.70%	0.16%
<b>Total CSEPP</b>		<b>7,825,000.00</b>		<b>9.45%</b>
<b>OPIOID ABATEMENT/SETTLEMENT FUND</b>				
5200	GENERAL HEALTH AND SANITATION			
9200	CONTINGENT APPROPRIATIONS	1,975,000.00	100.00%	2.38%
<b>Total OPIOID</b>		<b>1,975,000.00</b>		<b>2.38%</b>

# Summary Analysis of Appropriations

MADISON COUNTY FISCAL COURT

Fiscal Year: 2025-2026

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

Major Code	Name	Budget	% Fund	% Total
<b>E-911</b>				
5100	PROTECTION TO PERSONS AND PROPERTY	3,547,100.00	65.55%	4.28%
8000	CAPITAL PROJECTS	1,150,000.00	21.25%	1.39%
9200	CONTINGENT APPROPRIATIONS	20,000.00	0.37%	0.02%
9300	TRANSFERS TO OTHER FUNDS			
9400	FRINGE BENEFITS- EMPLOYERS SHARE	693,900.00	12.82%	0.84%
<b>Total E-911</b>		<b>5,411,000.00</b>		<b>6.53%</b>

### SELF-INSURED HEALTH INSURANCE ACCOUNT

9200	CONTINGENT APPROPRIATIONS	503,000.00	20.93%	0.61%
9300	TRANSFERS TO OTHER FUNDS			
9400	FRINGE BENEFITS- EMPLOYERS SHARE	1,900,000.00	79.07%	2.29%
<b>Total HEALTH ACCT</b>		<b>2,403,000.00</b>		<b>2.90%</b>

### CLERK FUND

5000	GENERAL GOVERNMENT	160,500.00	100.00%	0.19%
<b>Total CLERK FUND</b>		<b>160,500.00</b>		<b>0.19%</b>

### AMERICAN RESCUE PLAN ACT FUND

8000	CAPITAL PROJECTS	6,536,400.00	84.89%	7.89%
9100	GENERAL SERVICES	236,000.00	3.06%	0.28%
9200	CONTINGENT APPROPRIATIONS	927,600.00	12.05%	1.12%
9300	TRANSFERS TO OTHER FUNDS			
<b>Total ARPA FUND</b>		<b>7,700,000.00</b>		<b>9.30%</b>

### Total Budgeted Appropriations

Name	Budget	% Total
GENERAL FUND	46,676,700.00	56.36%
ROAD FUND	4,405,600.00	5.32%
JAIL FUND	5,567,600.00	6.72%
LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUND	700,500.00	0.85%
CSEPP	7,825,000.00	9.45%
OPIOID ABATEMENT/SETTLEMENT FUND	1,975,000.00	2.38%
E-911	5,411,000.00	6.53%
SELF-INSURED HEALTH INSURANCE ACCOUNT	2,403,000.00	2.90%
CLERK FUND	160,500.00	0.19%
AMERICAN RESCUE PLAN ACT FUND	7,700,000.00	9.30%
<b>Total Budgeted Appropriations</b>	<b>82,824,900.00</b>	<b>100.00%</b>