

2025 Fire Commission Financial Disclosure Review

KRS 95A.055



FY 2026		
Number Receieved	31	91%
Non-Compliant / Non-Reporting	3	9%
Total	34	

Reporting Status / Results

- 2 working to submit
- 1 2nd year non-compliant, Fire Commission funding withheld

Revenue Funding as Reported

\$2.31 M in total
revenues reported
(34 agencies, 31
reporting)

High \$176,772

Low \$27,865.33

Average
\$77,023,92

Expenses as Reported

\$2.2 M in total
expenses reported
(34 agencies, 31
reporting)

High \$253,476

Low \$17,518

Average
\$71,826.23

Fire Commission Compliance Reviews

- 4 Training Records and Compliance Specialists
 - Added Investigator position this year
- 509 Reviews FY24
 - Exceeds KRS 95A.055 requirement
 - Educational opportunities
- 19 Current In-house investigations / inquiries
 - Training records issues
 - Needing administrative guidance
 - Pending review for financial concerns
- 07 Current referrals to outside agencies per 95A.055 due to financial concerns
 - 03 of 07 currently under indictment
- 01 Sentenced to Federal Prison for theft (from previous report)
- Zoom classes to educate

						YEAR END ACTUALS <i>(info from 2025 form)</i>			CURRENT YEAR ESTIMATES <i>(info from 2025 form)</i>		
FDID	Name	County	Org	R'cvd	Compliance	Revenues	Receipts and Cash	Appropriations	Revenues	Receipts and Cash	Appropriations
1	Artemus Fire Protection Taxing District	KNOX	75T	1	Compliant	39,045.75	39,268.00	30,000.00	30,000.00	48,314.00	78,314.00
2	00162 AUXIER FIRE DEPT	FLOYD	75	1	Compliant	112,977.98	40,751.55	113,346.16	95,000.00	49,383.39	114,000.00
3	00729 BLACK OAK FIRE DEPT	LEWIS	75	1	Compliant	105,608.91	26,437.46	97,926.06	80,000.00	10,000.00	80,000.00
4	00824 BUCKEYE FIRE DEPT	GARRARD	75	1	Compliant	50,359.85	11,621.77	46,096.97	50,000.00	100,000.00	46,000.00
5	00890 CAMP DIX VOL FIRE DEPT	LEWIS	75	1	Compliant	53,520.09	34,063.32	26,653.32	32,000.00	28,000.00	30,000.00
6	00261 CLINTON FIRE DEPT	HICKMAN	75	0	Non-Compliant				0.00	0.00	0.00
7	00724 COLUMBUS VOL FIRE DEPT	HICKMAN	75	0	Non-Compliant				0.00	0.00	0.00
8	00670 COW CREEK FIRE DEPT	FLOYD	75	1	Compliant	80,487.00	288,061.00	50,676.00	100,000.00	290,000.00	100,000.00
9	00243 CUB RUN FIRE DEPT	HART	75	1	Compliant	81,279.84	148,103.58	43,605.61	75,000.00	175,000.00	50,000.00
10	00763 DAVID AREA FIRE DEPT	FLOYD	75	1	Compliant	79,842.00	73,752.00	46,196.00	100,000.00	74,000.00	100,000.00
11	00684 Eagle Sawyer Fire District	MCCREARY	75T	1	Compliant	97,047.00	108,469.00	89,705.00	43,600.00	34,550.00	50,850.00
12	EARLINGTON FIRE PROT. DISTRICT	HOPKINS	75T	1	Compliant	40,304.00	100,855.00	17,518.00	38,451.00	137,797.00	137,797.00
13	00712 Firebrick Fire Protection District	LEWIS	75	1	Compliant	64,804.04	79,648.17	87,227.62	87,104.94	73,422.12	136,503.50
14	00022 FRAKES FIRE DEPT	BELL	75	1	Compliant	43,237.30	94,475.95	48,562.07	42,000.00	100,000.00	45,000.00
15	00650 GARRETT FIRE DEPT	FLOYD	75	1	Compliant	84,118.35	101,098.79	50,827.40	82,000.00	90,000.00	65,000.00
16	00363 GARRISON FIRE DEPT	LEWIS	75	1	Compliant	129,958.50	468,914.15	62,162.50	130,000.00	475,000.00	65,000.00
17	00887 LEWIS CO VOL FIRE DEPT INC	LEWIS	75	1	Compliant	67,217.19	67,307.41	179,767.56	80,000.00	68,000.00	75,000.00
18	209 LOAD FIRE DEPARTMENT	GREENUP	75	1	Compliant				80,000.00	430,000.00	131,000.00
19	LOUISA AREA FIRE AND RESCUE BOARD	LAWRENCE	75T	1	Compliant	61,257.00	250,950.00	29,849.00	62,000.00	282,000.00	30,000.00
20	165 MAYTOWN	FLOYD	75	1	Compliant	176,772.00	316,863.00	253,476.00	175,000.00	317,000.00	175,000.00
21	00345 MCWHORTER FIRE DEPT	LAUREL	75	1	Compliant	62,330.82	113,227.75	137,398.66	60,000.00	53,227.75	125,000.00
22	MELBER-New Hope Fire Dist.	McCracken	75T	1	Compliant	36,593.04	24,911.51	39,800.85	40,000.00	25,000.00	40,000.00
23	00087 MELBOURNE FIRE DEPT	CAMPBELL	75	1	Compliant	86,136.00	35,115.00	80,278.00	87,000.00	36,000.00	81,000.00
24	718 MIDDLE CREEK	FLOYD	75	1	Compliant	35,515.44	34,550.00	39,562.79	65,734.00	115,811.00	65,770.00
25	00681 MUD CREEK FIRE DEPT Pending info	FLOYD	75	0	Non-Compliant				0.00	0.00	0.00
26	00679 OLDTOWN FIRE DEPT	GREENUP	75	1	Compliant	59,273.70	93,069.28	82,204.42	55,000.00	98,069.28	50,000.00
27	Payneville Fire Protection Taxing District	MEADE	75T	1	Compliant	138,802.00	1,483.00	138,444.00	140,000.00	15,000.00	135,000.00
28	Southeast Floyd County Fire Taxing District	Floyd	75T	1	Compliant	63,283.59	139,283.59	26,425.94	30,000.00	37,992.79	35,000.00
29	00192 SYMSONIA FIRE DEPT	GRAVES	75	1	Compliant	109,604.00	0.00	81,217.22	110,000.00	20,000.00	90,000.00
30	00832 Toler Creek Fire Protection District	FLOYD	75	1	Compliant	36,000.00	12,000.00	36,000.00	36,000.00	12,000.00	36,000.00
31	00364 TOLLESBORO FIRE DEPT	LEWIS	75	1	Compliant	114,054.00	23,391.00	30,000.00	140,000.00	((	100,000.00
32	00653 WAYLAND AREA FIRE DEPT	FLOYD	75	1	Compliant	58,648.39	219,048.34	56,431.49	94,000.00	231,417.18	127,431.49
33	00880 WEST MCCREARY VOL FIRE DEPT	MCCREARY	75	1	Compliant	27,865.33	22,395.39	36,229.36	30,000.00	20,000.00	25,000.00
34	Westport Fire Protection District	OLDHAM	75T	1	Compliant	114,774.59	89,022.06	97,199.02	118,774.59	93,022.06	102,199.03
Total \$						2,310,717.70	3,058,137.07	2,154,787.02	2,388,664.53	3,540,006.57	2,521,865.02
Average \$						77,023.92	101,937.90	71,826.23	70,254.84	107,272.93	74,172.50

TO DLG
FROM DLG

FY 2026

Number Received	31	91%
Non-Compliant / Non-Reporting	3	9%
Total	34	

110 Cleveland Drive
Paris, KY 40361



(800) 782-6823
kyfirecommission.kctcs.edu

KY Departments by KRS type

Chapter 67: County Govt	17	Difference from 2024
Chapter 75: Taxing District	107	-2
Chapter 95: City Govt	194	-1
Chapter 273: Non-Profit	426	-13
Other: Military related	4	
TOTAL:	748	-16

509 Fire Commission Compliance Reviews conducted FY25
(460 fall under the annual requirement)

Working with DLG on fire agencies that are non-compliant per their
reporting requirements