

2026 Fire Commission Financial Disclosure Review

KRS 95A.055



Kentucky Fire Departments by KRS type

One Chapter 75 corrected to a Chapter 273 / Added one new Chapter 67 department

KY Departments by KRS type

Chapter 67: County Govt	18
Chapter 75: Taxing District	105
Chapter 95: City Govt	194
Chapter 273: Non-Profit	427
Other: Military related	4
TOTAL:	748

Difference from 2025

+1

-1

+1

FY 2026

Number Receieved	25	83%
Non-Compliant / Non-Reporting	5	17%
Total	30	

Reporting Status / Results

- 3 working to submit
- 1 2nd year non-compliant, Fire Commission funding withheld
- 1 no contact, Fire Commission funding withheld

Revenue Funding as Reported

\$2.14 M in total
revenues reported
(30 agencies, 25
reporting) **-7.5%**

High \$178,812
+2,000

Low \$14,910.35
-12,954.98

Average
\$85,454.54
+8,430.62

Expenses as Reported

\$2.13 M in total
expenses reported
(30 agencies, 25
reporting) -72,000

High \$223,405
-30,071

Low \$14,400
-3,118

Average
\$85,091.54
+13,265.31

Fire Commission Compliance Reviews

- 4 Training Records and Compliance Specialists
 - Added Investigator position this year
- 695 Reviews FY25
 - Exceeds KRS 95A.055 requirement (451)
 - Educational opportunities
- 24 Current In-house investigations / inquiries
 - Training records issues
 - Needing administrative guidance
 - Pending review for financial concerns
- 06 Current referrals to outside agencies per 95A.055 due to financial concerns
 - 01 other currently under indictment
- 03 found guilty / plea deals from last year's report
- Conducted Zoom classes to help educate

	FDID	Name	County	Org	R'c'd	Compliance	YEAR END ACTUALS (info from 2026 form)			CURRENT YEAR ESTIMATES (info from 2026 form)		
							Revenues	Receipts and Cash	Appropriations	Revenues	Receipts and Cash	Appropriations
1		Artemus Fire Protection Taxing District	KNOX	75T	0	Non-Compliant	0.00			0.00	0.00	0.00
2	00162	AUXIER FIRE DEPT	FLOYD	75	1	Compliant	99,574.79	49,383.39	119,666.88	100,000.00	50,000.00	120,000.00
3	00729	BLACK OAK FIRE DEPT	LEWIS	75	1	Compliant	90,530.40	15,000.00	64,280.40	80,000.00	10,000.00	80,000.00
4	00824	BUCKEYE FIRE DEPT	GARRARD	75	1	Compliant	54,342.80	65,484.09	46,096.97	50,530.00	50,000.00	45,400.00
5	00890	CAMP DIX VOL FIRE DEPT	LEWIS	75	1	Compliant	59,392.70	61,683.27	58,790.67	52,000.00	62,285.00	55,000.00
6	00261	CLINTON FIRE DEPT	HICKMAN	75	0	Non-Compliant	0.00			0.00	0.00	0.00
7	00724	COLUMBUS VOL FIRE DEPT	HICKMAN	75	0	Non-Compliant	0.00			0.00	0.00	0.00
8	00670	COW CREEK FIRE DEPT	FLOYD	75	1	Compliant	93,170.00	273,675.00	61,623.00	100,000.00	0.00	100,000.00
9	00763	DAVID AREA FIRE DEPT	FLOYD	75	1	Compliant	117,284.00	107,398.00	80,188.00	100,000.00	108,000.00	100,000.00
10	00684	Eagle Sawyer Fire District	MCCREARY	75T	1	Compliant	14,910.35	14,970.35	14,400.56	56,125.00	71,095.35	41,500.00
11		EARLINGTON FIRE PROT. DISTRICT	HOPKINS	75T	1	Compliant	44,350.00	46,978.00	92,577.00	42,773.00	106,259.00	106,259.00
12	00712	Firebrick Fire Protection District	LEWIS	75	1	Compliant	73,919.89	57,650.00	223,404.73	62,590.47	25,000.00	94,888.03
13	00022	FRAKES FIRE DEPT	BELL	75	1	Compliant	72,888.80	122,763.26	44,601.49	55,000.00	10,000.00	45,000.00
14	00650	GARRETT FIRE DEPT	FLOYD	75	1	Compliant	77,169.36	104,175.97	74,092.18	80,000.00	90,000.00	70,000.00
15	00887	LEWIS CO VOL FIRE DEPT INC	LEWIS	75	0	Non-Compliant	0.00			0.00	0.00	0.00
16	209	LOAD FIRE DEPARTMENT	GREENUP	75	1	Compliant	171,682.00	507,719.00	85,320.00	113,240.00	125,000.00	113,240.00
17		LOUISA AREA FIRE AND RESCUE BOARD	LAWRENCE	75T	1	Compliant	60,856.88	271,806.46	40,804.82	61,000.00	272,000.00	41,000.00
18	165	MAYTOWN	FLOYD	75	1	Compliant	178,812.00	316,863.00	128,429.00	175,000.00	0.00	175,000.00
19		MELBER-New Hope Fire Dist.	McCracken	75T	1	Compliant	38,023.61	45,663.18	17,271.94	40,251.71	45,773.77	40,141.12
20	00087	MELBOURNE FIRE DEPT	CAMPBELL	75	0	Non-Compliant	0.00			0.00	0.00	0.00
21	718	MIDDLE CREEK	FLOYD	75	1	Compliant	98,430.00	115,811.00	85,292.00	67,510.00	128,949.00	72,570.00
22	00681	MUD CREEK FIRE DEPT Pending info	FLOYD	75	1	Compliant	109,815.40	98,219.65	113,657.58	109,000.00	90,000.00	113,000.00
23	00679	OLDTOWN FIRE DEPT	GREENUP	75	1	Compliant	76,235.50	92,670.58	88,625.28	70,000.00	80,000.00	75,000.00
24		Southeast Floyd County Fire Taxing District	Floyd	75T	1	Compliant	38,931.05	139,522.85	178,435.90	40,000.00	140,000.00	40,000.00
25	00192	SYMSONIA FIRE DEPT	GRAVES	75	1	Compliant	112,341.00	108,213.00	123,546.00	112,000.00	109,000.00	120,000.00
26	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
27	00364	TOLLESBORO FIRE DEPT	LEWIS	75	1	Compliant	163,000.00	88,000.00	185,000.00	160,000.00	50,000.00	75,000.00
28	00653	WAYLAND AREA FIRE DEPT	FLOYD	75	1	Compliant	93,431.24	248,466.86	106,178.03	50,990.59	235,723.07	95,000.00
29	00880	WEST MCCREARY VOL FIRE DEPT	MCCREARY	75	1	Compliant	27,640.00	25,900.00	14,691.51	25,000.00	25,000.00	15,000.00
30		Westport Fire Protection District	OLDHAM	75T	1	Compliant	133,631.65	120,376.65	44,314.68	139,631.65	126,376.65	84,314.68
Total \$							2,136,363.42	3,110,393.56	2,127,288.62	1,978,642.42	2,022,461.84	1,953,312.83
Average \$							71,212.11	124,415.74	85,091.54	65,954.75	67,415.39	65,110.43

FY 2026

Number Received	25	83%
Non-Compliant / Non-Reporting	5	17%
Total	30	

75T Stand alone tax district contracting with a Chapter 273 (non-profit)