



AGENDA

**McCRACKEN COUNTY FISCAL COURT MEETING
AUGUST 24, 2026, 5:00 P.M., COURTROOM D
McCRACKEN COUNTY COURTHOUSE
300 CLARENCE GAINES STREET**

**CALL TO ORDER
ROLL CALL
PRAYER
PLEDGE OF ALLEGIANCE**

I. CONSENT AGENDA

It is ordered to approve the Consent Agenda for August 24, 2026, McCracken County Fiscal Court.

II. BUDGET TRANSFERS

It is ordered that the necessary cash transfers, in the amount of \$_____ be made in order to pay County bills and payroll approved August 24, 2026.

III. ACCOUNTS PAYABLE

It is ordered to approve the Voucher Claims Register from August 10, 2026, to August 24, 2026, to show County bills in the amount of \$_____ were paid.

IV. DISCUSSION

- A. Ky Dept. Transportation – Paul Friedlander
- B. Library Tax Rate
- C. Health Department Tax Rate
- D. Four Rivers Behavioral Health Tax Rate

- E. McCracken County Ext. Office Tax Rate
- F. Concord Fire Dept. Tax Rate
- G. Lone Oak Fire Dept. Tax Rate
- H. Hendron Fire Dept. Tax Rate
- I. Reidland Fire Dept. Tax Rate
- J. West McCracken Fire Dept. Tax Rate
- K. Melber New Hope Fire Dept. Tax Rate

V. COURT ORDERS

- A. It is ordered to pay the invoices dated August 7, 2026, to James Sanders Nursery for the Sports Complex Project, in the amount of \$282,445.44. This is pursuant to the Interlocal Cooperation Agreement dated September 7, 2022, between the City of Paducah, Kentucky, the County of McCracken County, Kentucky, and the Sports Tourism Commission. As per the Interlocal Agreement, the City of Paducah pays half of the invoice to McCracken County.
- B. It is ordered to pay the invoice dated May 18, 2026, to Federal Flags LLC for the Sports Complex Project, in the amount of \$1,211.25. This is pursuant to the Interlocal Cooperation Agreement dated September 7, 2022, between the City of Paducah, Kentucky, the County of McCracken County, Kentucky, and the Sports Tourism Commission. As per the Interlocal Agreement, the City of Paducah pays half of the invoice to McCracken County.
- C. It is ordered to pay the invoices dated May 28, 2026, to Murtco for the Sports Complex Project, in the amount of \$20,303.00. This is pursuant to the Interlocal Cooperation Agreement dated September 7, 2022, between the City of Paducah, Kentucky, the County of McCracken County, Kentucky, and the Sports Tourism Commission. As per the Interlocal Agreement, the City of Paducah pays half of the invoice to McCracken County.
- D. It is ordered that the Treasurer is authorized to pay TJ's 10-8 Flags and More in the amount of \$150.00 for Medium Blue Line w/name engraved. The cost is from the federal drug forfeiture fund.
- E. It is ordered that Contractor's Application and Certificate for Payment No. 2 in the amount of \$1,507,743.33 be paid to Ascendant Facility Partners, LLC. for the Convention and Expo Center project.
- F. It is ordered to direct pay Rowton Technologies, LLC. in the amount of \$250,000.00 for the Convention and Expo Center project to save on sales tax.
- G. It is ordered to direct pay Modernfold, Inc. in the amount of \$134,295.93 for the Convention and Expo Center project to save on sales tax.

- H. It is ordered that the Judge Executive be authorized to sign the Pitney Bowes Lease Agreement to replace the postage machine located in the Clerk's Office. The new lease is for 5 years with a quarterly lease amount of \$1,184.01.
- I. It is ordered that the included list of obsolete Radios and Chargers dated August 20, 2026 be declared surplus.
- J. It is ordered that the Radios and Chargers that are declared surplus on August 24, 2026 be donated to Livingston County.
- K. It is ordered to renew Cloudpermit, permitting software for three years at a rate of \$19,434 for year 1, \$20,211 for year 2 and \$21,020 for year 3. It is further ordered that the Judge Executive is authorized to sign all documents and the Treasurer is authorized to pay all invoices related to the same.
- L. It is ordered to approve the following 2026 tax rates, as set by the boards of the taxing districts:

	Real Estate	Tangible Property
County	0.110	0.1783
Health	0.04	0.04
Mental Health	0.012	0.012
McCracken CO. Extension Service	0.047	0.1281
McCracken County Public Library	0.056	0.0783
Paducah Junior College	0.014	0.014

- M. It is ordered to receive the following 2026 tax rates, as set by the boards of the taxing districts:

	Real Estate	Tangible Property
McCracken County Schools	0.518	0.529
Concord Fire District	0.10	0.10
Hendron Fire District	0.0755	0.0755
Lone Oak Fire District	0.06	0.06
Melber-New Hope Fire District	0.073	0.073
Reidland-Farley Fire District	0.071	0.071
West McCracken Fire District	0.069	0.069

N. It is ordered that the following Resolution be adopted:

A Resolution Levying the Tax Rate for the Year 2026 for Taxes to Be Collected for the Benefit of McCracken County, Kentucky

Be it Resolved, the Fiscal Court of McCracken County, Kentucky, for the calendar year beginning January 1, 2026, levy a tax rate of .110 on each \$100.00 of value on real estate and a tax rate of .1783 on each \$100.00 of value on tangible property, located within McCracken County and assessed by said county and by the Kentucky Department of Revenue and that taxes further be levied at a rate of 0.025 on each \$100.00 of value on all bank shares, located within said county, and that taxes further be levied at a rate of 0.00 on each \$100.00 on all unmanufactured tobacco. The rates stated reflect the compensating rate needed to maintain the revenue balance at the level of the prior year.

Be it further Resolved, the revenue raised by the foregoing levy be used for the maintenance of the county government, care of paupers, the upkeep of the public roads and bridges, and all other general expenses of McCracken County, as required and allowable by law.

O. It is ordered that the following Resolution be adopted:

A Resolution Levying the Tax Rate for the Year 2026 for Taxes To Be Collected for the Benefit of the McCracken County Health Department

Whereas, the McCracken County Board of Health, on behalf of the McCracken County Public Health Department, has requested the McCracken County Fiscal Court to impose by Resolution a special ad valorem public health tax in the amount of 0.04 per \$100.00 of assessed valuation of real estate and tangible property in said county as of January 1, 2026, which is in addition to all other ad valorem taxes; Be it Resolved that this tax hereby be levied.

P. It is ordered that the following Resolution be adopted:

A Resolution Levying the Tax Rate for the Year 2026 for Taxes To Be Collected for the Benefit of the McCracken County Mental Health Center

Whereas, the Western Kentucky Regional Mental Health and Mental Retardation Board, Inc., on behalf of the McCracken County Mental Health Center, has requested the McCracken County Fiscal Court to impose by Resolution a special ad valorem mental health tax in the amount of 0.012 per \$100.00 of assessed valuation of real estate and tangible property in said county as of January 1, 2026, which is in addition to all other ad valorem taxes; Be it Resolved that this tax hereby be levied.

Q. It is ordered that the following Resolution be adopted:

A Resolution Levying the Tax Rate for the Year 2026 for Taxes to Be Collected for the Benefit of the College Support District

Be it Resolved, the Fiscal Court of McCracken County, Kentucky, for the calendar year beginning January 1, 2026, pursuant to Kentucky Revised Statutes 165.175, levy a tax rate of 0.014 on each \$100.00 of value on real estate and a tax rate of 0.014 on each \$100.00 of value on tangible property, except all inventory, located within the College Support District, which consists of all property in McCracken County outside the city limits of the City of Paducah, and that taxes further be levied at a rate of 0.025 on each \$100.00 of value on all bank shares located within the College Support District.

VI. ORDINANCE
2nd Reading : Ordinance 2026-13

COMMONWEALTH OF KENTUCY MCCRACKEN
MCCRACKEN COUNTY FISCAL COURT
ORDINANCE NO. 2026-13

AN ORDINANCE REPEALING IN ITS ENTIRETY MCCRACKEN COUNTY ORDINANCE NO. 2024-05, SETTING FORTH THE PREVIOUS FORM OF THE MCCRACKEN COUNTY ADMINISTRATIVE CODE, AND ENACTING A REPLACEMENT ADMINISTRATIVE CODE CONTAINING ALL AMENDMENTS ENACTED SUBSEQUENT TO THE INITIAL PASSAGE OF MCCRACKEN COUNTY ORDINANCE NO. 2024-05.

Summary: The present action is mandated by KRS 67.710 and KRS 68.005 and operates to repeal in its entirety the current McCracken County Administrative Code as previously enacted by Ordinance 2024-05 and containing the amendments enacted subsequently to its initial passage. The present action allows the full incorporation of all such subsequent amendments into a single self-contained code for ease of administration and more effective and efficient notice of and compliance with its provisions

Certification: It is hereby certified by the McCracken County Fiscal Court that the present summary represents an accurate official statement of the main points of and contents of Ordinance No. 2026 – 13.

Public Inspection: Ordinance No. 2026 – 13 shall be available for public inspection in its whole and complete form in the McCracken County Judge Executive’s Office during ordinary business hours.

VII. EXECUTIVE SESSION

VIII. ADJOURNMENT