

FISCAL COURT ORDERS

JANUARY 20, 2026

BOOK 48

REGULAR-CLOSED SESSION OF NELSON FISCAL COURT
6:01 PM

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COURT MET IN REGULAR-CLOSED SESSION, PRESENT COUNTY JUDGE-EXECUTIVE TIM HUTCHINS AND THE FOLLOWING NAMED MAGISTRATES: KEITH METCALFE, ADAM WHEATLEY, M.T. HARNED, JEFF LEAR AND JON SNOW.

MEETING CALLED TO ORDER: COUNTY JUDGE EXECUTIVE TIM HUTCHINS

Executive Session-Judge Hutchins read out loud the KRS Statutes to enter into Executive Session at the end of the meeting.

- A. Per KRS 61.810 (1) (b) Deliberations on the future acquisition or sale of real property by a public agency, but only when publicity would be likely to affect the value of a specific piece of property to be acquired for public use or sold by a public agency.

PLEDGE OF ALLEGIANCE: The Pledge of Allegiance was led by Magistrate Keith Metcalfe.

PRAYER: The Prayer was led by Deputy Judge Executive/EMA Director Brad Metcalf.

Before the prayer, Judge Hutchins requested a moment of silence in remembrance of the father of Magistrate M.T. Harned, who recently passed away.

COMMUNITY SHOWCASE: NONE

ACHIEVEMENTS AND RECOGNITION: Judge Tim Hutchins recognition County Jailer Justin Hall on his Appointment to the Legislative Committee for the Kentucky Jailers Association.

MOTION TO GO OUT OF REGULAR SESSION AND ENTER INTO EXECUTIVE SESSION:

On motion of Adam Wheatley, second of Keith Metcalfe, by unanimous vote of the court, IT IS HEREBY ORDERED to go out of Regular Session and enter Executive Session.

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MOTION TO GO OUT OF EXECUTIVE SESSION AND ENTER INTO REGULAR SESSION:

On motion of Jeff Lear, second of Adam Wheatley, by unanimous vote of the court, IT IS HEREBY ORDERED to go out of Executive Session and enter into Regular Session.

ACTION TAKEN

Sale of County Owned Property- Nelson County Fiscal Court approved the sale of a 23.3-acre tract of County Owned Property in the County Industrial Park for Bardstown Warehousing.

On motion of Adam Wheatley, second of Jeff Lear, by unanimous vote of the court, IT IS HEREBY ORDERED to authorize Judge Hutchins to sign all necessary documents related to the sale. This authorization includes the use of grant funds to support grading and preparation work on the property.

Sale of County Owned Property- Nelson County Fiscal Court approved the sale of a 12.5-acre tract of County Owned Property in the County Industrial Park for M and M Property Holding LLC.

On motion of Keith Metcalfe, second of Jon Snow, by unanimous vote of the court, IT IS HEREBY ORDERED to authorize Judge Hutchins to sign all necessary documents related to the sale. This authorization includes the use of grant funds to support grading and preparation work on the property.

Sale of County Owned Property- Nelson County Fiscal Court approved the sale of a 5.9-acre tract of County Owned Property in the County Industrial Park for GHM Holding Company.

On motion of M.T. Harned, second of Jeff Lear, by unanimous vote of the court, IT IS HEREBY ORDERED to authorize Judge Hutchins to sign all necessary documents related to the sale.

Magistrate Jeff Lear thanked Judge Hutchins for all the effort he put into getting these properties sold.

MEDICOLEGAL DEATH INVESTIGATION PROFESSIONALS WEEK-

Judge Tim Hutchins announced to the Court that Medicolegal Death Investigation Professionals Week will be January 25-31, 2026. See page 460.

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MINUTES APPROVED JANUARY 6, 2026 REGULAR-CLOSED FISCAL COURT

MEETING:

On motion of Adam Wheatley, second of Jon Snow, by unanimous vote of the court, IT IS HEREBY ORDERED to approve the minutes of the January 6, 2026 Regular Closed Fiscal Court Meeting.

PUBLIC COMMENT: None. See page 461.

BILLS-ADDITIONAL BILLS AND TRANSFERS APPROVAL AND DISCUSSION: RHONDA FENWICK-COUNTY TREASURER:

On motion of M.T. Harned, second of Adam Wheatley, by unanimous vote of the court, IT IS HEREBY ORDERED to authorize the County treasurer to pay the following bills, additional bills and transfers as presented. See pages 462-463

PUBLIC WORKS AND ENGINEER REPORT: BRAD SPALDING/JOHN GREENWELL:

County Engineer Brad Spalding gave updates on the following:

Old Courthouse Project.

Stevens Lane Bridge.

Roofing Projects.

Assistant County Engineer John Greenwell gave updates on the following:

Completion of the Hurricane Hills Project.

Free Passes for the Landfill have been mailed out.

MUTUAL LIABILITY AND INDEMNIFICATION AGREEMENT: JAILER JUSTIN HALL:

County Jailer Justin Hall presented a Mutual Liability and Indemnification Agreement between the Nelson County Correctional Center and the Business Entity that is participating.

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MUTUAL LIABILITY AND INDEMNIFICATION AGREEMENT: JAILER JUSTIN HALL:
continued

On motion of Adam Wheatley, second of John Snow, by unanimous vote of the court, IT IS HEREBY ORDERED to approve the Mutual Liability and Indemnification Agreement and authorize Jailer Justin Hall to sign the Agreements as needed. See pages 464-466.

COUNTY ATTORNEY UPDATE: CHIP MCKAY:

ORDINANCE #12-2026

A- Second Reading FY2026 Budget Amendment- County Attorney Chip McKay presented to the Court the Second Reading of FY2026 Budget Amendment.

On motion of Jon Snow, second of Jeff Lear, by unanimous vote of the court, IT IS HEREBY ORDERED to approve as presented the Second Reading for FY 2026 Budget Amendment without any changes. See page 467.

DEPUTY JUDGE/EMA UPDATES: BRAD METCALF:

A- Items to Declare Surplus- Deputy Judge/EMA Director Brad Metcalf presented a list of equipment recommended to be declared surplus. The items will be sold on GovDeals.

On motion of Jeff Lear, second of Jon Snow, by unanimous vote of the court, IT IS HEREBY ORDERED that the items listed are approved to be declared surplus. See pages 468-469.

EMA Director Brad Metcalf announced to the Court that a Major Winter Storm is approaching the area.

MAGISTRATE REPORTS:

MAGISTRATE KEITH METCALFE- Magistrate Keith Metcalfe expressed his appreciation to County Engineer Brad Spalding and the County Road Department for the work on the Patton Road Project in District 1.

MAGISTRATE ADAM WHEATLEY- Magistrate Adam Wheatley expressed his appreciation to County Engineer Brad Spalding for consistently assisting constituents by directing them to the correct departments when they have questions or concerns.

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MAGISTRATE REPORTS: continued

MAGISTRATE M.T. HARNED- Thanked County Judge Tim Hutchins for having the Moment of Silence for his dad who recently passed away.

MAGISTRATE JEFF LEAR- NO REPORT

MAGISTRATE JON SNOW- NO REPORT

The Court discussed the Bulky Item Pickup Program. County Finance Officer Catherine Beavers clarified to both the Court and the Media that the service is for residential use only and does not include City pickup in Bardstown and Bloomfield.

JUDGE HUTCHINS REPORT:

County Judge Hutchins informed the Court that he is accepting proposals from developers throughout the Country who may be interested in purchasing the old Library Building, formerly the Old Post Office. He highlighted that the Court is seeking proposals that will fit in with the Historic Character of the Building and the Downtown atmosphere.

Judge Hutchins requested a motion to approve an allocation of \$20,000.00 for advertising the sale of the Old Post Office. These funds are to be reimbursed upon completion of the building sale.

On motion of Jon Snow, second of Adam Wheatley, the Court voted 4-1 to approve the expenditure. Magistrate M.T. Harned voted no. IT IS HEREBY ORDERED that the sum of \$20,000.00 is approved for the purpose of advertising the sale of the Old Post Office Building.

APPOINTMENTS

Nelson County Board of Adjustments-

On motion of Keith Metcalfe, second of Adam Wheatley, by unanimous vote of the court, IT IS HEREBY ORDERED to approve the Appointment of Dick Greenwell to a Four-Year Term ending February 1, 2030 to the Nelson County Board of Adjustments. See page 470.

Nelson County Board of Adjustments-

On motion of Adam Wheatley, second of Jon Snow, by unanimous vote of the court, IT IS HEREBY ORDERED to approve the Appointment of Mike Ballard to a Four-Year Term ending February 1, 2030 to the Nelson County Board of Adjustments. See page 471.

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JUDGE HUTCHINS REPORT: continued

Joint City-County Planning Commission-

On motion of Jeff Lear, second of M.T. Harned, by unanimous vote of the court, IT IS HEREBY ORDERED to approve the Appointment of Neal Ballard to a Four-Year Term ending February 1, 2030 to the Joint City-County Planning Commission. See page 472.

Joint City-County Planning Commission-

On motion of Jon Snow, second of Jeff Lear, by unanimous vote of the court, IT IS HEREBY ORDERED to approve the Appointment of Mark Etheredge to a Four-Year Term ending February 1, 2030 to the Joint City-County Planning Commission. See page 473.

MATTER OF RECORD

NCEDA- Judge Hutchins announced as a Matter of Record that NCEDA is an Information Sharing Group that meets every month and is located at in the Old Courthouse and pays rent directly to Fiscal Court. There is no cost to any Group who wants to be a partner. Chairperson will be decided by a majority vote of members. Bylaws will be established by NCEDA. See pages 474 for the designated positions.

Dispatch- Nelson County Dispatch Director Shawn Gaither presented to the Court options for a new Lease for chairs for the Dispatch Center.

On motion of Jon Snow, second of Adam Wheatley, the Court voted 4-1 to approve a Five-Year Agreement Lease for from APCO and authorize Judge Hutchins to sign all documents related to the Agreement. Magistrate M.T. Harned voted no. IT IS HEREBY ORDERED to approve the Five-Year Agreement Lease for from APCO as presented and authorize Judge Hutchins to sign all documents related to the Agreement. See page 475.

A- New Hires- See page 476.

On motion of Adam Wheatley, second of Jon Snow, by unanimous vote of the court, IT IS HEREBY ORDERED to approve the New Hire List and the Pay Rate Order Change for the Chief Deputy Promotion as presented.

Samantha Postlewait, AEMT Part Time (EMS)

Staysa Berber, Shelter Worker Part Time (Animal Control)

Sheriff Office Employee Josh Greenwell who is currently included in the County Pay Rate received a promotion effective January 24, 2026 to Chief Deputy.

Assured Partners-

Judge Hutchins presented a summary on the County's Health Plan. See page 477.

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JUDGE HUTCHINS REPORT: continued

MATTER OF RECORD

B- Nelson County Exposition Center- Judge Hutchins and Keith Rogers presented a Business Plan and Summary for the Nelson County Exposition. See pages 478-481.

B- Sheriff Audit- See pages 482-487.

C-

D- Department Reports- See pages 488-492.

OLD OR NEW BUSINESS:

Nelson County Sheriff Annual Settlement for Calendar Year 2025

Sheriff Ramon Pineiroa presented the Sheriff's Office Annual Settlement of Excess Fees for Calendar Year 2025.

On motion of Jon Snow, second of Jeff Lear, by unanimous vote of the court, IT IS HEREBY ORDERED to approve the Nelson County Sheriff's Office Annual Settlement of Excess Fees for Calendar Year 2025. See pages 493-496.

On motion of Adam Wheatley, second of Jon Snow, by unanimous vote of the court, IT IS HEREBY ORDERED to adjourn the January 20, 2026 Regular-Closed Session Fiscal Court.

TIM HUTCHINS, NELSON COUNTY JUDGE/EXECUTIVE

JEANETTE HALL SIDEBOTTOM, NELSON COUNTY CLERK

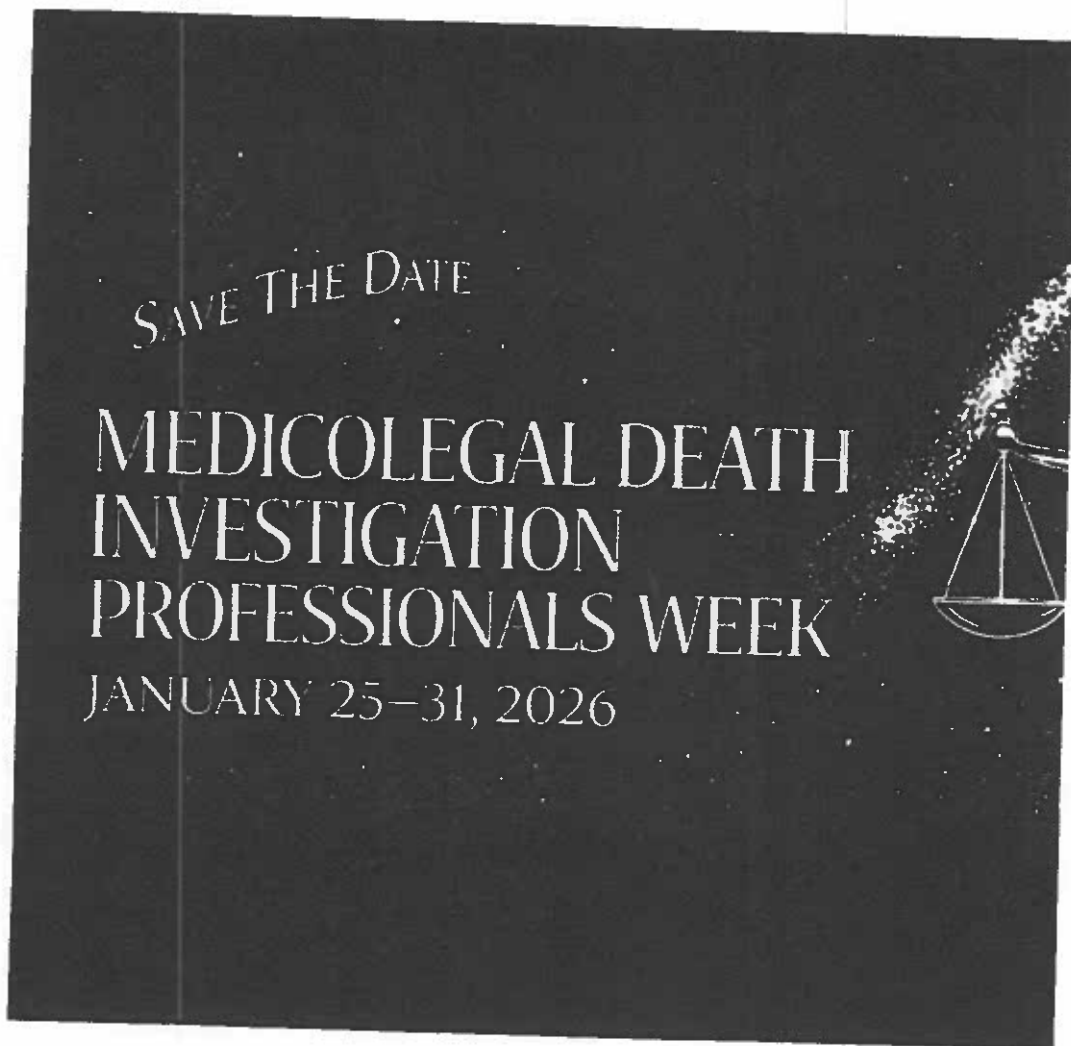
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Nelson County Fiscal Court
Additional Bills for Court Approval
January 16, 2026

Trans	Account	Amount
05 General Fund		
ADP	Paper Products	698706
Boyle City Machinery	Scrap Building Dumpster Fee	458234
J Richard Ltd	Common services	302039
Olds Brewery Co	Old Library 6/17	968213
E & P Cleaning Inc	Trash/landfilling	808252
	Construction clean up - 2nd floor	808251
Total 05 General Fund		19,200.41
06 Bond Fund		
Angus 188 Antonio	Welding supplies	608427
Boyle Co	Paint - CAF floor	608441
Bumpier to Bumpier	3011 P230	608240
Bumpier to Bumpier	Paint, interior, white	608240
Boyle	Concrete Mix	608445
Boyle Industries LLC	Screen Lint - CYBP Paving	608227
Boyle Industries LLC	Subsoil Lint - CYBP Paving	608227
Medish Supplies	Lights	608313
Kay Office Plus	Copier supplies	608427
Signature Technologies	Shopyard	608445
Truck Wash Park	Shopyard	608427
Truck Wash Park	Truck Wash	608445
Truck Wash Park	Truck Wash	608445
Total 06 Bond Fund		143,253.94
07 Ad Fund		
Cham Ding Road	Boyle Medical LLC	104100
Total 07 Ad Fund		1,776.21
08 LGIA Fund		
Wheeler Mechanical	Miss county road	608488
Total 08 LGIA Fund		5,247.76
09 Ambulance Fund		
AT&T Post the Bills	ATT Post depends service	104026
Lanorrisa Snow Ltd	CRS cards	104860
Novus	Crystm	104870
Wayne	Class Management Fee	104920
Total 09 Ambulance Fund		1,441.80
10 Bond Water Fund		
W Truck Sales, Inc	Truck 420	121643
Texas Auto Supply	Truck 420	121643
Tr County Retail	Truck 420	121643
Total 10 Bond Water Fund		365.08

Nelson County Fiscal Court
Additional Bills for Court Approval
January 16, 2026

Trans	Account	Amount
10 Landfill Fund		
Boyle Co	643	521643
Digester Bates	Capex Rev	521643
Ed She Water Management	Quality fee	521614
Medish Supply	Welding Supplies	521627
Texas Auto Supply	Supplies	521627
Texas Auto Supply	Shop Tool	521643
Texas Auto Supply	540	521643
Truck Park & Service	Truck wash supplies	521643
Total 10 Landfill Fund		365.08
Additional Bill		
		5,857,962.07

NELSON COUNTY FISCAL COURT
PY 2026 Paid Bills/Outstanding Transfers for Court Approval
January 16, 2026

Trans/Vendor	Description	Account	Amount
General Fund			
Adri Thompson	Printing services Dec 2025	5115240 - Contracted Services	1,500.00
Bond Water Fund			
Ky Department of Agriculture	Plant before-dual annual policy	5215540 - Disposal Annual Program	100.00
Landfill Fund			
Lanorrisa Products	Ball, new w-hammer	5216473 - Tools	131.00
Lanorrisa Products	Shop supplies	5216427 - Misc supplies	(1.32)
Lanorrisa Products			63.39
Lanorrisa Products			(6.00)
TOTAL PAID BILLS AND TRANSFERS			15,261.17

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MUTUAL LIABILITY AND INDEMNIFICATION AGREEMENT

This Mutual Liability and Indemnification Agreement ("Agreement") is entered into by and between Nelson County Correctional Center, located at 810 West Stephen Foster, Bardstown, Kentucky 40004 ("NCCC"), and _____, a business entity organized under the laws of the Commonwealth of Kentucky, with a principal place of business at _____ ("Employer").

This Agreement is executed in connection with the Nelson Employment Skills Training (N.E.S.T.) Program, pursuant to 501 KAR 3:130, KRS 439.179, 441.055, 441.125, and 532.100.

1. Purpose

The purpose of this Agreement is to establish mutual liability, indemnification, and responsibility terms governing the placement of eligible state inmates ("Participants") at Employer's business for work under the N.E.S.T. Program.

2. Independent Relationship

Participants remain inmates under the legal custody of NCCC and/or the Kentucky Department of Corrections. Nothing herein creates an employer-employee relationship between NCCC and Employer.

3. Mutual Assumption of Risk

Each party assumes responsibility for its own acts, omissions, employees, agents, and operations, except as otherwise limited by law.

4. Employer Liability and Indemnification

To the fullest extent permitted by Kentucky law, Employer agrees to defend, indemnify, and hold harmless Nelson County, NCCC, and their officers, employees, and agents from any and all claims, damages, losses, liabilities, or expenses arising out of or related to:

- (a) acts or omissions of Employer, its employees, or agents;
- (b) acts or omissions of Participants while under Employer's supervision or control;
- (c) injuries, death, or property damage occurring at the worksite or during Employer-provided transportation;
- (d) Employer's failure to comply with applicable safety, wage, or employment laws.

5. Limitation of Indemnification for Inmate Acts

Employer acknowledges and agrees that NCCC does not provide indemnification or liability coverage to Employer for the acts, omissions, or misconduct of Participants. Employer understands that participation in the N.E.S.T. Program requires Employer to maintain adequate insurance coverage to address risks associated with inmate labor, including claims arising from Participant conduct.

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6. NCCC Liability and Indemnification

To the fullest extent permitted by Kentucky law, NCCC agrees to defend and indemnify Employer only for claims arising directly from the negligent acts or omissions of NCCC staff acting within the scope of their official duties. NCCC shall not indemnify Employer for claims arising from Employer negligence, unsafe working conditions, or Participant conduct.

7. Workers' Compensation and Insurance

Participants are not employees of NCCC for workers' compensation purposes. Employer shall maintain general liability insurance and any other coverage required by Kentucky law sufficient to cover risks associated with its participation in the N.E.S.T. Program. Proof of insurance may be required upon request.

8. Safety and Supervision

Employer shall provide a safe working environment compliant with all applicable laws and immediately report injuries, accidents, or disciplinary issues involving Participants to the N.E.S.T. Program Director.

9. Transportation

Transportation to and from the approved worksite shall be provided by Employer. NCCC shall not be liable for incidents occurring during Employer-provided transportation.

10. No Waiver of Immunity

Nothing in this Agreement shall be construed as a waiver of any governmental, sovereign, or official immunity available to Nelson County or NCCC under Kentucky law.

11. Compliance With Law and Policy

Employer shall comply with all applicable federal, state, and local laws and with all N.E.S.T. Program policies, as amended.

12. Termination

Either party may terminate this Agreement upon written notice. NCCC may immediately suspend participation for safety or policy violations.

13. Governing Law

This Agreement shall be governed by and construed in accordance with the laws of the Commonwealth of Kentucky.

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IN WITNESS WHEREOF, the parties execute this Agreement below.

NELSON COUNTY CORRECTIONAL CENTER

By: _____

Name: Justin Hall, Jailer

Date: _____

EMPLOYER

By: _____

Name: _____

Title: _____

Company: _____

Date: _____

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Amendment #01

AN ORDINANCE relating to the annual budget and amendment thereof:

Whereas the County of Nelson received additional revenue from grant funding, insurance proceeds, excess fees, and prior year surplus funds, be it ordained by the Fiscal Court of County of Nelson, Commonwealth of Kentucky:

Section One: The budget for fiscal year 2026 is amended to:

A. Increase/(decrease) revenues in the following funds to recognize revenue changes:

Account	Description	Amount
01-4409	PZ Excess Fees	49,000
01-4726	Insurance Proceeds	360,000
02-4726	Insurance Proceeds	25,800
02-4514	KYTC Grants	68,500
02-4901	Budgeted Carryover Fund Balance	304,000
03-4726	Insurance Proceeds	199,800
15-4510-29	Recycling Grant	76,400
15-4901	Budgeted Carryover Fund Balance	194,000

B. Increase/(decrease) expenditure account(s):

01-5080-571	Old Courthouse Repair/Renewal	54,000
01-5081-586	Justice Center Insurance Claims	21,000
01-5105-741	Sheriff Building – Roof	199,000
01-5010-744	Sutherland Building – Roof	83,000
01-5105-340	Law Enforcement Vehicle Repairs	19,000
01-9200-999	Reserved for Transfer	33,000
02-6105-311	Contract Paving	304,000
02-6105-443	Parts	35,000
02-9200-999	Reserved for Transfer	59,300
03-5101-741	Jail Building – Roof	199,800
15-5217-548	Recycling Grant Expenditures	76,400
15-9200-999	Reserved for Transfer	194,000

Section Two: The amounts adjusting the receipt and expenditure accounts in Section One are for governmental purposes.

Approved by the Fiscal Court of Nelson County, Kentucky on January 6, 2026

Signed 
County Judge Executive

Approved as to form and classification on January 9, 2026

Signed Robert O. Brown
State Local Finance Officer

This budget ordinance amendment was duly adopted by the Fiscal Court of Nelson County, Kentucky on 01/20/2026

Signed 
County Judge Executive

Return one copy to the State Local Finance Officer within fifteen days of adoption

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6	610 items	RCN 303-308
4	rubber rolls	RCN 343, 344, 337, 338
2	24" cuttable	RCN 323 & 322
2	13" cuttable	RCN 323 & 324
2	36" cuttable	RCN 319 & 320
2	23"-33" sheets	RCN 319 & 314
1	30"-42" sheets	RCN 309 & 310
2	37"-50" sheets	RCN 311 & 312
2	19"-24" sheets	RCN 312 & 316
2	12"-15" sheets	RCN 317 & 318

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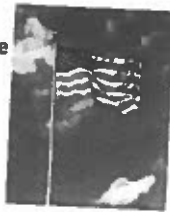
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Nelson County – Kentucky
Tim Hutchins – County Judge Executive
PO Box 578 – One Court Square, 2nd Floor
Bardstown, KY 40004
502-348-1800
judge@nelsoncountyky.gov



Magistrate District #1: Keith Metcalfe
Magistrate District #2: Adam Wheatley
Magistrate District #3: MT Harned
Magistrate District #4: Jeff Lear
Magistrate District #5: Jon Snow

NELSON COUNTY FISCAL COURT

ORDER

Pursuant to KRS 67.710(8), Dick Greenwell, residing at: 108 Greystone Court Bardstown, KY 40004, is hereby reappointed to the Nelson County Board of Adjustments for a 4-year term ending February 1st 2030.

A handwritten signature in black ink, appearing to read 'Tim Hutchins', written over a horizontal line.

Tim Hutchins
Nelson County Judge Executive

1/20/2026

Date

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Nelson County – Kentucky
Tim Hutchins – County Judge Executive
PO Box 578 – One Court Square, 2nd Floor
Bardstown, KY 40004
502-348-1800
judge@nelsoncountyky.gov



Magistrate District #1: Keith Metcalfe
Magistrate District #2: Adam Wheatley
Magistrate District #3: MT Harned
Magistrate District #4: Jeff Lear
Magistrate District #5: Jon Snow

NELSON COUNTY FISCAL COURT

ORDER

Pursuant to KRS 67.710(8), Mike Ballard, residing at: 92 Manton Road
Bardstown, KY 40004, is hereby reappointed to the Nelson County Board of
Adjustments for a 4-year term ending February 1st 2030.

A handwritten signature in black ink, appearing to read 'Tim Hutchins', written over a horizontal line.

Tim Hutchins
Nelson County Judge Executive

1/20/2026
Date

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Nelson County – Kentucky
Tim Hutchins – County Judge Executive
PO Box 578 – One Court Square, 2nd Floor
Bardstown, KY 40004
502-348-1800
judge@nelsoncountyky.gov



Magistrate District #1: Keith Metcalfe
Magistrate District #2: Adam Wheatley
Magistrate District #3: MT Harned
Magistrate District #4: Jeff Lear
Magistrate District #5: Jon Snow

NELSON COUNTY FISCAL COURT

ORDER

Pursuant to KRS 67.710(8), Neal Ballard, residing at: 771 Mobley Mill Road
Cox Creek, KY 40013, is hereby reappointed to the Joint City-County Planning
Commission of Nelson County for a 4-year term ending February 1st 2030.

A handwritten signature in black ink, appearing to read 'Tim Hutchins', written over a horizontal line.

Tim Hutchins
Nelson County Judge Executive

1/20/2026
Date

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Nelson County – Kentucky
Tim Hutchins – County Judge Executive
PO Box 578 – One Court Square, 2nd Floor
Bardstown, KY 40004
502-348-1800
judge@nelsoncountyky.gov



Magistrate District #1: Keith Metcalfe
Magistrate District #2: Adam Wheatley
Magistrate District #3: MT Harned
Magistrate District #4: Jeff Lear
Magistrate District #5: Jon Snow

NELSON COUNTY FISCAL COURT

ORDER

Pursuant to KRS 67.710(8), Mark Etheredge, residing at: 5030 Bloomfield Road Bardstown, KY 40004, is hereby reappointed to the Joint City-County Planning Commission of Nelson County for a 4-year term ending February 1st 2030.

A handwritten signature in black ink, appearing to read 'Tim Hutchins', written over a horizontal line.

Tim Hutchins
Nelson County Judge Executive

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Date

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From: Shawn Gaither <911director@nelsoncountyky.gov>
Sent: Thursday, January 15, 2026 1:50 PM
To: Purchase Orders <purchaseorders@nelsoncountyky.gov>
Subject: Chairs for Dispatch Center

Below are the options for a new lease for chairs in dispatch. The old vendor Shelby Chairs was leasing us refurbished chairs that were not holding up. We had several conversations with Shelby chairs on the lease agreement and fixing our chairs in a timely manner.

Concept seating can provide the agency with new chairs for the next 3- or 5-year plans. The cost would be paid monthly over those time periods. I would like to move forward with concept seating and gain approval due to our old lease agreement ending on January 28, 2026 and the chairs being picked up on that date.

Attached is a quote for the new chairs to be replaced.

Here are both options:

System Total: \$10,413.89 one-time fee or monthly leasing:

36 Month \$1 Buyout Lease Option
Payments: \$330.96* per month

*Lease payment does not include applicable taxes/doc fee and is subject to credit approval. Pricing is subject to rate fluctuations.

*First payment/doc fee due at signing.

60 Month \$1 Buyout Lease Option
Payments: \$212.15* per month

Shawn Gaither RPL, CMCP
Director Nelson County E-911 Dispatch
214 Plaza Dr.
Bardstown, Ky. 40004
502-515-6079 Office
270-402-1978 Cell

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List Of New Employee(s)

Employee:	Job Title:	Part Time/Full Time
EMS		
Samantha Postlewait	AEMT	Part Time
Animal Control		
Staysa Berber	Shelter Worker	Part Time

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Nelson County Fiscal Court Year to Date Health Plan Summary

Plan Year: 8/1/25 - 7/31/26



	Enrollment		Family		Total	Paid Claims			Total Claims	
	EE Only	EE+SP	EE+CH	Family		Medical	TrueRx	SHARx		Other
August	63	20	18	25	126	\$51,569	\$12,205	\$30,627	\$124	\$94,525
September	64	20	18	25	127	\$58,520	\$14,381	\$3,243	\$347	\$76,491
October	64	21	18	26	129	\$58,077	\$14,544	\$24,392	\$2,465	\$99,478
November	61	21	18	26	126	\$56,024	\$13,367	\$6,162	\$0	\$75,553
Totals	252	82	72	102	508	\$224,190	\$54,497	\$64,424	\$2,936	\$346,047

Individual Stoploss Rates	Aggregate Stoploss Rate	
	Composite	FM
EE	\$117.92	
ES	\$234.88	
EC	\$207.88	
FM	\$352.80	
Composite	\$13.03	

Administrative Fees	UMR	SHARx
	\$74.70	\$22.16

	Year to Date Health Plan Cost			
	Total Claims	Insurance Premium	Admin Fees	Total Cost
August	\$94,525	\$26,330	\$12,204	\$133,060
September	\$76,491	\$26,461	\$12,301	\$115,253
October	\$99,478	\$27,075	\$12,495	\$139,048
November	\$75,553	\$26,682	\$12,204	\$114,439
	\$346,047	\$106,548	\$49,205	\$501,800

Budgeted Cost Year to Date: \$1,013,394

Original Expected Annual Cost:	\$2,587,404
Original Budgeted Annual Max Cost:	\$3,040,181
Projected Annual Cost *	\$1,505,480
Projected Over/Under Budget *	\$1,534,781

* Not Guaranteed: assumes current PEP claim costs remain steady and the liver transplant (laser) does not occur

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Nelson County Exposition Center Business Plan Updated

November 2025



Prepared with Assistance by the Kentucky Center for Agriculture and Rural Development

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Executive Summary

The Nelson County Exposition Center (NCEC) will expand the use of the Nelson County Fairgrounds into a modern, multi-purpose facility. Initiated by Judge-Executive Tim Hopkins in 2022, the project is guided by the Nelson County Fiscal Court with a focus on economic development, tourism, and community engagement.

The new facility will include four major components: a large arena, livestock and equine stalls, a classroom building, and a conference center. Together, these facilities will support agricultural events, business conferences, educational programming, and community programs, strengthening Henderson and Nelson County as a destination for regional and statewide events.

The Nelson County Fiscal Court owns the fairgrounds and will own the new Exposition Center. The Judge-Executive and Fiscal Court will manage the facility. The NCEC will be operated by hired staff employed by the Fiscal Court. The purpose of the NCEC is to provide a modern, multi-use facility capable of hosting a wide range of events that serve county residents, attract tourism, and strengthen Nelson County's role as a regional center.

Short-Term Goals

- Finalize facility design
- Complete the financial plan
- Secure project funding
- Begin construction
- Hire staff to handle promotion and event booking

Long-Term Goals

- Establish the NCEC as a community hub with a diverse calendar of local events
- Aggressively market the facility for tourism
- Achieve recognition by 2025-2029 as a state-of-the-art venue and premier destination in Central Kentucky

Facility Location

The fairgrounds are located on a 70-acre property at 2389 New Haven Road, Bardonia, KY, just south of Exit 21 from the Bluegrass Parkway.

Market Analysis

Industry Analysis and Trends

Nelson County Analysis

Bardonia, located in Nelson County, Kentucky, has experienced steady growth in recent years. Known as the "Bardonia Capital of the World," Bardonia has been recognized by USA Today and Read Weekly as "the most beautiful small town in America" and ranks among the top ten small towns in the United States. The community offers diverse tourism experiences, including distillery tours, museums, historic sites, shopping, dining, and entertainment (Visit Bardonia, 2025). Visitors have a wide range of lodging options, such as bed and breakfasts, hotels, inns, vacation rentals, and campsites (Nelson County Government, 2024). Bardonia also provides outdoor proximity to key companies (Nelson County Government, 2024). Bardonia also provides outdoor proximity to key companies, being within a day's drive of one-third of the U.S. population and major manufacturing centers. Major cities within a seven-hour drive include Atlanta, Birmingham, Charlotte, Chicago, Detroit, Indianapolis, Memphis, Knoxville, and St. Louis (Nelson County Government, 2024).

Agriculture

The Kentucky Department of Agriculture defines agriculture as "the act of raising a working farm or any agricultural, horticultural, or aquaculture operations for the purpose of enjoyment, education or active involvement in the activities of the farm or operation." Kentucky has seen an increase in agritourism activities. There are over 200 agritourism operations listed in the Kentucky Department of Agriculture's Kentucky Farm-to-Fun database, which is a database of all registered agritourism operations in Kentucky (Kentucky Department of Agriculture, 2022).

Based on the most recent survey done on recreation and the environment, 63 million people visited farms in 2023. That number does not include the over 20 million children who visited farms on school trips (National Survey, 2023). The number has steadily increased in the past 20 years. A study done by the Clinger Group, Inc. found that travelers visit agritourism venues because they are looking for a "fun-filled, family opportunity to share family experiences." (Kentucky Agritourism, 2020). That same report found that the main reasons of these businesses provided an opportunity for customers to "get away for a few hours, reconnect, take their children for an experience, or act on a place where the community grows." (Kentucky Agritourism, 2020).

Across Nelson County and its surrounding region—including Spencer, Anderson, Washington, Meriwether, Letcher, Harlan, and Boone Counties—Kentucky's local food and agritourism sectors demonstrate a growing diversification of farm-based enterprises. As of 2022, there are approximately 73 Kentucky Proud-registered businesses and 13 Kentucky Farm Bureau (KFB) Certified Farm Markets within this eight-county area, representing roughly 80 unique agricultural enterprises overall (Kentucky Department of Agriculture (KDA), 2022; Kentucky Farm Bureau (KFB), 2022). Among them, an estimated 25 operations (34%) actively engage in agritourism activities such as on-pick operations, farm tours, fall festivals, and direct-market events that invite public participation (KDA, 2022).

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This concentration of customer-facing agricultural enterprises underscores the region's dual strength in both production agriculture and tourism. The success of Kentucky Proud businesses are crucial to mid-scale farms that have diversified into direct marketing, value-added processing, or on-farm retail, aligning with statewide efforts to enhance farm profitability through brand recognition and local food advocates (KDA, 2023). Moreover, KPO Certified Farm Markets continue to serve as cornerstones for agricultural engagement, offering structured venues for consumer education and farm-to-table experiences (KPO, 2023).

The 31 percent agriculture participation rate suggests a mature but expanding regional market for farm-based tourism, consistent with statewide trends in experiential agriculture and rural economic development. According to Kentucky Tourism (2024), visitor interest in authentic agricultural experiences has risen steadily over the past five years, contributing to sustained growth in rural visitor spending. When combined with population and income growth in nearby urban centers such as Elizabethtown and Bardonia, the network of Kentucky Proud and Certified Farm Market enterprises forms a robust foundation for continued investment in value-added agriculture, agriculture infrastructure, and local food branding across Central Kentucky.

Demographics for market area

The Bardonia market area occupies a strategically central position within Kentucky's economic corridor, situated between Louisville and Elizabethtown along major transportation routes including Interstate 65 and the Georgetown Parkway. This location provides access to both metropolitan consumer markets and regional agricultural suppliers, positioning Nelson County and its surrounding counties—Hardy, Bullitt, Spencer, Anderson, Harton, and Letcher—as a connected subregion for agriculture, tourism, and rural enterprise development (U.S. Census Bureau, 2024).

As shown in the table below, the region demonstrates a stable and moderately growing population base. County population rose from approximately 15,000 in Letcher County to more than 110,000 in Harton County. Median household income varies widely—from about \$33,000 in Harton County to nearly \$90,000 in Spencer County—reflecting a diverse mix of agricultural, industrial, and commuter economies. Median home values range from \$120,700 in Harton County to \$297,000 in Spencer County, signaling both affordability in rural areas and appreciation pressure in counties with closer ties to the Louisville metro area (U.S. Census Bureau, 2024).

County	Population	Median Household Income	Median Home Value	Avg. Household Size	% Age 25+ With Bachelor's Degree
Harton County	47,102	\$47,000	\$253,100	2.5	22.0%
Elizabethtown	116,792	\$61,500	\$265,900	2.8	24.0%
Bullitt County	24,852	\$73,900	\$260,500	2.6	19.0%
Spencer County	19,875	\$90,333	\$297,000	2.0	22.1%
Anderson County	34,090	\$73,747	\$111,300	2.0	25.7%
Harton County	19,800	\$33,000	\$120,700	2.5	12.7%
Letcher County	15,000	\$67,700	\$177,000	2.5	15.6%

Source: U.S. Census Bureau, American Community Survey (2019-2023 5-Year Estimates)

Educational attainment across the region remains moderate relative to state and national averages. The percentage of adults age 25 and older with a bachelor's degree or higher ranges from roughly 12 percent in Harton County to 26 percent in Anderson County. Despite these lower graduation rates, proximity to workforce development institutions and community colleges in Elizabethtown, Bardonia, and Louisville contributes to ongoing upskilling and labor-force participation. Average household size of 2.5 to 2.8 persons per household further indicates the region's balanced mix of rural and suburban households, many of which maintain small-scale agricultural or diversified income activities (U.S. Census Bureau, 2024).

Real estate per capita—an indicator of local economic activity—tends to rise in counties with stronger commuter connectivity and tourism exposure, particularly Harton and Nelson Counties. Although detailed county-level data is not available by year, both Harton and Bullitt Counties regularly report per-capita real estate values above state medians, emphasizing their role as regional real estate centers (U.S. Census Bureau, 2023).

Harton County, anchored by Elizabethtown, functions as both a population and service hub, offering higher-order retail, hospitality, and healthcare infrastructure. Between 2020 and 2024, Elizabethtown's population increased by approximately 4.5 percent—the highest growth rate among Kentucky's larger cities—driven by industrial diversification, diversified employment at Fort Knox, and suburban upflow from Louisville (WREY, 2025). Tourism also expanded in parallel: Harton County reported record visitor spending exceeding \$370 million in 2024, supporting 2,623 jobs and generating \$20.7 million in state and local tax revenue (Elizabethtown Tourism and Convention Bureau, 2025).

Bardonia, by contrast, remains the cultural and agricultural center of the region. Known for its bourbon heritage, historic downtown, and surrounding farmland, Bardonia contributes to Kentucky's broader agritourism and heritage-tourism economy. The integration of Elizabethtown's expanding visitor infrastructure with Bardonia's agricultural and cultural assets creates opportunities for regional tourism development and value-added agriculture business growth.

The demographic and economic indicators suggest that Nelson County and its neighboring counties face a stable yet evolving regional economy. Moderate income levels, steady population growth, and increasing tourism activity create a foundation conducive to agriculture development and local-food entrepreneurship. The combined influence of Elizabethtown's service growth and Bardonia's established agricultural and cultural assets establishes a foundation for targeted investment in value-added processing, agriculture infrastructure, and diversified rural enterprise growth.

Key Competitors

When leading into competitors for equine and equestrian facilities primarily used for agricultural purposes, a market area of 100 miles radius was taken into consideration with the type of services offered and the scope of the facilities provided.

LD Brown Ag Expo Center - Bowling Green, KY

Located about 70 miles from Harton County, the LD Brown Ag Expo Center includes a 100,000 square-foot arena with seating for 2,075, along with meeting and conference rooms. The facility is used for horse shows, sales, rodeos, conventions, meetings, and research shows. Its arena size and programming overlap with the HCRB's proposed use, though it is more focused on Central Kentucky markets.

Central Kentucky Ag Expo Center - Liberty, KY

Situated 50 miles southeast of Harton County, the Central Kentucky Ag Expo Center sits on a 140-acre site and offers stall barns, convention space, restaurants with showery, and an outdoor arena ring with live seating. The facility hosts the Casey County Fair, livestock shows, horse shows, and community events. Amenities such as RV parking, camping, and recreational space expand its appeal beyond strictly agricultural functions.

Attack Arena - Lexington, KY

Located approximately 70 miles east of Bardonia at the Kentucky Horse Park, Attack Arena is a multi-purpose facility with a 135,000 square-foot arena and seating for 5,517 patrons. The facility also includes conference rooms, classrooms, and bar offices, and regularly hosts water sports, horse shows, conventions, and concerts. A covered outdoor arena (1,800,000 sq ft) seating for around 1,174. Attack Arena represents one of the largest and most versatile competitors within the region.

The Corbin Arena - Corbin, KY

Located just over 100 miles southeast of Harton County, the Corbin Arena is a 100,000 square-foot multi-purpose arena with seating for up to 7,000. The facility also features a meeting room and offers multiple event configurations through its various systems. It attracts concerts, sporting events, and large conventions, positioning it more as a competitor for entertainment programming than strictly agricultural events.

Target Customers

Agricultural Organizations, Livestock & Equine Associations

Kentucky is home to more than 220 agricultural nonprofits that together employ over 140 people and generate more than \$20 million annually (Census, n.d.). Many of these groups—such as the Kentucky Cattlemen's Association, Kentucky Department of Agriculture, and statewide specialty producer associations—host regular events that require facilities with show, sales, wash bays, and logistics support (KY Food and Farm, n.d.). Research on agricultural event planning emphasizes the need for adaptable space, strong utilities (water, power, drainage), and authorized support to accommodate both livestock handling and presentations.

Concert Promoters & Event Organizers

Concert promoters and event organizers require venues that can handle large audiences, offering lighting rigs, and significant parking and traffic flow management. These organizers often emphasize capacity, electrical infrastructure, ease of access, and amenities for vendors and audiences as critical factors when selecting a site (Census, n.d.).

State & Regional Associations / Trade Organizations

Trade and professional associations regularly hold annual conferences and trainings requiring meeting rooms, breakout areas, and exhibitor halls. Attendance typically ranges from 100 to 500 participants, and associations prioritize technology integration and seamless event logistics (NAEP, n.d.). Kentucky's tourism industry alone generated \$14.3 billion in 2024 and supported more than 97,000 jobs, underscoring the importance of venues that can attract group travel and association meetings (Lowe Report, 2025).

Corporate & Business Clients

Corporate clients seek professional spaces for meetings, retreats, and training workshops. They expect reliability, high-speed connectivity, privacy, and flexible room configurations in both different seating styles. In Northern Kentucky, convention and corporate sales revenue rose over 40,000 future hotel rooms being in use year, with an estimated \$25 million in economic impact (Northern Kentucky Tribune, 2025). These figures highlight regional corporate demand for well-equipped venues near lodging and transportation.

Educational & Community Groups (Schools, Extension, Civic Organizations)

Educational institutions, Cooperative Extension programs, and civic groups host workshops, 4-H events, and continuing education programs that require accessible and affordable facilities. These groups often have constrained budgets and value flexible classrooms or meeting spaces that can shift between lecture and hands-on formats (AgOut, n.d.). Organizations such as Kentucky Women in Agriculture and the Kentucky Small Grain Growers demonstrate the importance of facilities that support both education and community outreach (KY Food and Farm, n.d.).

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Marketing Plan

Marketing tactics will include targeted media advertising, digital marketing, partnerships with nearby organizations, and outreach to agricultural, corporate, and educational groups. Staff will evaluate effectiveness through event bookings, customer feedback, and revenue tracking. A breakdown of these is listed below.

Website and Online Presence: Launch a professional website with booking capabilities, event calendars, and virtual tours to attract both local and out-of-county visitors.

Social Media Strategy

- Establish and maintain active accounts on Facebook, Instagram, and LinkedIn.
- Share engaging content such as event spotlights, behind-the-scenes features, community highlights, and user-generated photos.
- Utilize paid social media advertising to target regional audiences and event planners.
- Develop a content calendar to ensure consistent and timely updates aligned with upcoming events and seasonal campaigns.

Public Relations and Media Outreach: Issue press releases for milestones such as construction updates, grant opening announcements, and major events.

Partnership Marketing: Collaborate with local tourism boards, hotels, restaurants, and civic groups to cross-promote events and generate regional traffic.

Build the Roster: Build and maintain a subscriber list for newsletters, event announcements, and special promotions.

On-Site and Community Engagement: Participate in local festivals, fairs, and chamber of commerce events to raise awareness and encourage community involvement.

The integrated approach will ensure the Ag Expo Center builds strong community connections, broad brand awareness, and a steady pipeline of bookings as it grows into a premier regional venue.

Products and Services

The primary product and service of the Nelson County Exposition Center (NCEC) will be the rental of the facility to outside organizations for a wide variety of events. These may include, but are not limited to, the following:

- Livestock shows
- Equine shows
- Concerts
- Truck and tractor pulls
- Races

- Minor sports (mammotax, discipline derbies, go-cart races)
- Livestock sales
- Husky markets and yard sales
- Trade shows (regional agricultural events, career fairs, lawn and garden expos, etc.)
- Car and truck shows
- Tournaments
- Local school agricultural education classes
- Cooperative Extension programming
- ICTC educational opportunities
- Adult education opportunities
- Service and operational training for large equipment
- Community meetings
- Tourism events (conferences, conventions, trade shows)
- Corporate and business conferences or meetings
- Overnight accommodations for traveling equine
- Weekly rental for riding areas and arenas

It is anticipated that, in the future, NCEC staff will also produce and host events directly, including several of those listed above, as part of expanded programming and revenue diversification efforts. Center staff may be available to assist with certain event operations—including setup, teardown, or technical support—but availability will depend on scheduling and staff capacity. Additional staffing support beyond standard facility access may also become necessary.

In future phases of development, the Exposition Center plans to add RV loops to support multi-day livestock and equine events, traveling exhibitors, and larger festivals. These bookings would include electrical and water service, with server accommodations added as capacity expands.

Tables, chairs, and kitchen use will be included in room rentals. Pricing for services are estimated as follows:

- Arena: \$2,000-\$3,000 daily rental depending on the event type
- Public meeting rooms building: \$300-\$350
- Conference Center: \$3,000-\$4,000 daily for full facility; \$750-\$1,500 for individual rooms.
- \$150-\$400 for executive banquets
- Staff rental will be based upon arena rental

For all events, the host organization will be responsible for providing its own equipment and will receive 15 percent of gross revenues minus back to the Exposition Center. This approach ensures that the facility captures a fair share of revenue from high-margin events while also protecting revenue shortfalls during smaller gatherings. To maintain consistency across events, each group will be provided with standard execution guidelines, including approved menu items, pricing parameters, food-safety requirements, and reporting templates for sales and inventory. Exposition Center staff will conduct brief pre-event check-ins to ensure alignment with these guidelines and will review execution reports after each event to verify accuracy and maintain quality standards.

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Management & Operations

Ownership and Management

The Nelson County Fiscal Court will serve as the owner and legal authority, with day-to-day operations overseen by an NCEC Executive Director. The organizational structure will include the Judge-Executive (executive authority), Fiscal Court (budget and oversight), Executive Director (management), and staff positions reporting to the Director.

The property (improvements) and facilities will be government owned with the Fiscal Court being the controlling authority.

Key Personnel

Executive Director

The Executive Director will oversee all aspects of the Nelson County Exposition Center's management and operations. This includes strategic planning, fiscal oversight, and reporting directly to the Judge-Executive and Fiscal Court. The Director will also provide leadership to staff, ensure compliance with county policies, coordinate with community partners, and guide the long-term growth and sustainability of the facility.

Director of Sales & Marketing

The Director of Sales & Marketing will be responsible for driving facility utilization through outreach, client acquisition, and revenue strategies. Duties include developing marketing campaigns, maintaining relationships with associations, corporations, and promoters, and leading a pipeline of recurring events. The role also involves coordinating branding, digital presence, and partnerships with regional tourism organizations to position the NCEC as a competitive venue.

Event & Operations Manager

The Event & Operations Manager will manage the day-to-day logistics of hosting events at the facility. Responsibilities include scheduling, coordinating event setup and breakdown, working with clients to ensure operational needs are met, and managing on-site services such as concessions, ticketing, and security. This position will serve as the primary point of contact for event producers and will ensure smooth execution of all activities within the facility.

Administrative Assistant

The Administrative Assistant will provide clerical and administrative support for all departments within the NCEC. Duties include managing correspondence, maintaining records, scheduling meetings, supporting financial documentation, and assisting with client inquiries. This position ensures that office operations run efficiently and supports the Executive Director and management team in daily tasks.

Maintenance Supervisor

The Maintenance Supervisor will be responsible for the upkeep and functionality of the entire NCEC.

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property. Core duties include supervising vendors and grounds staff, ensuring safety, and compliance with building codes, coordinating preventative maintenance, and managing event staff with facility preparation. This position will ensure that the arena, classrooms, conference center, and staff buildings remain in top condition for both public and private use.

The Exposition Center will also benefit from labor support provided through the county's inmate work program, inmates may assist with routine tasks such as grounds maintenance, trash removal, event setup and cleanup, and other supervised operational needs. This program helps reduce labor costs for the Center while ensuring that essential day-to-day functions are continuously supported under county oversight.

Training and Development

Employees will participate in regular training to ensure safe, efficient, and professional operations. Training cover topics such as equipment use, facility maintenance, event setup, and customer service. Staff are also trained in safety procedures, livestock handling (when applicable), and emergency response. Performance evaluations are conducted periodically to assess job knowledge, teamwork, and adherence to facility standards, helping maintain high-quality service and a well-coordinated event environment.

Facility Description

The NCEC will be located at 2899 New Haven Road in Burlington, Kentucky, occupying approximately 70 acres along Highway 21E just south of Exit 21 from the Bluegrass Parkway. The property currently includes several buildings and extensive work on Semuels Hall, which serves as a year-round rental venue for meetings, workshops, and community events; covered grandstands overlooking an in-lane harness racing track; a horse barn, feed and pork pavilion; the 84 Lumber show ring located behind the livestock pavilion. As part of the redevelopment plan, some of these existing structures may be removed, replaced, or relocated to accommodate the proposed Nelson County Exposition Center (NCEC).

The new NCEC will feature four primary buildings designed to serve both agricultural and community needs. The centerpiece of the complex will be an 87,500-square-foot climate-controlled arena with a 150' x 200' dirt floor, concrete apron, bleacher seating for at least 2,000 spectators, concessions area, restrooms, an event office, and ticket booth. To the left of the arena, a 24,000-square-foot classroom building will provide flexible educational space with six multipurpose classrooms, a public meeting room, office, and common area. This facility will primarily serve high school students during the academic year and be open for public use in evenings and non-school periods.

On the right side of the arena, a 24,000-square-foot conference center will offer class-A meeting and event space featuring three large divisible conference rooms, three smaller meeting rooms including a boardroom, a catering kitchen, storage, and administrative offices for the facility.

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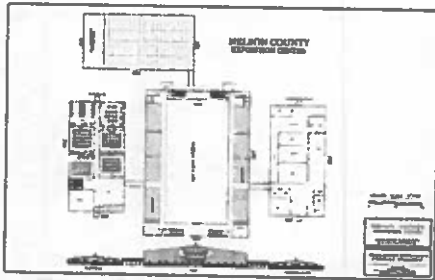
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Behind the arena, a 24,000-square-foot steel building will provide space for livestock and equine housing, with an area designated for equipment storage. All buildings will be linked by open-air covered walkways, creating a cohesive and accessible campus capable of hosting agricultural exhibitions, educational programs, and large-scale community events throughout the year.

Facility Layout



Equipment List

The following provides a sample list of equipment anticipated to be required for the facility's operation.

Livestock & Arena Equipment

- Portable livestock panels and gates
- Show ring panels and gates
- Blowers and portable heating
- PA system and announcer's booth equipment
- Livestock scales (portable or fixed)
- Cracking chains and snub nose
- Holding pens and show stalls

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- Manure spreader or sled used for cleanup
- Fans and ventilation systems
- Arena drag/tractor and tractor

Facility Maintenance & Grounds

- Tractor with loader
- Mower or mow-trim for grounds
- Utility vehicles (Gator, Mule, etc.)
- Pressure washer
- Floor scrubber or squeegee
- Trash cans and recycling bins
- Portable fencing and crowd control barriers
- Maintenance tools and storage shelving

Event & Meeting Equipment

- Tables and folding chairs (varied sizes)
- Podium, projector, and sound system
- Wi-Fi and networking equipment
- Portable stage/platforms
- Extension cords, power strips, and floor table covers
- Event signage and wayfinding materials
- Registration and ticketing counters
- Display drops/dividers

Catering & Food Service

- Commercial refrigerators and freezers
- Food warmers and display cases
- Ice machine
- Cash registers or POS systems
- Sinks and dishwashing area
- Serving counters and storage shelving
- Beverage dispensers
- Trash and compost bins

Office & Administration

- Desks, chairs, and file cabinets
- Computers and printers
- Security cameras and access control systems
- Office software and loading system
- Telephone and intercom system

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- Copier and scanner
- Fax and station

Safety & Compliance

- Fire extinguishers and fire exit kits
- Emergency exit lighting and signage
- Portable fireplaces for crowd safety
- Eye kits and PPE
- AED (automated external defibrillator)

Licensing and Certifications

To serve beer and alcoholic beverages on site, the Nelson County Exposition Center will need to secure both state and local alcoholic beverage licenses. In Kentucky, on-premise beer sales are authorized through the Kentucky Type 4 Retail Multi-Beverage Drink License (TK-4), which requires a \$50 annual state license fee (KRS 242.046, 2024). Businesses also require a local ABC license for multi-beverage sales, currently set at \$70 annually (City of Bardonia, 2018). For events, the facility may additionally use Special Temporary Licenses, issued at \$75 per event (City of Bardonia, n.d.). Applications must be submitted through both the local ABC administrator and the Kentucky ABC observance panel.

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**REPORT OF THE AUDIT OF THE
NELSON COUNTY
SHERIFF**
For The Year Ended
December 31, 2024



ALLISON BALL
AUDITOR OF PUBLIC ACCOUNTS
auditor.ky.gov

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ALLISON BALL
AUDITOR OF PUBLIC ACCOUNTS

Independent Auditor's Report

The Honorable Tim Hinkley, Nelson County Judge-Executive
The Honorable James Phipps, Nelson County Sheriff
Members of the Nelson County Fiscal Court

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying Statement of Receipts, Disbursements, and Exam Fees - Regulatory Body of the Sheriff of Nelson County, Kentucky, for the year ended December 31, 2024, and the related notes to the financial statements.

Unmodified Opinion on Regulatory Body of Auditing

In our opinion, the accompanying financial statements present fairly, in all material respects, the receipts, disbursements, and exam fees of the Nelson County Sheriff for the year ended December 31, 2024, in accordance with the basis of accounting principles prescribed or permitted by the Commonwealth of Kentucky, and are in accordance with the basis of accounting principles generally accepted in the United States of America. The effects on the financial statements of the corrections to the regulatory body of auditing, although not necessarily determinative, are presented in the material and pervasive.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the misstatements of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Nelson County Sheriff as of December 31, 2024, in changes to financial position or cash flows earned for the year then ended.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in Government Auditing Standards (GAGAS), issued by the Comptroller General of the United States, and the Audit Program for County Fee Officials issued by the Auditor of Public Accounts, Commonwealth of Kentucky. Our responsibilities under these standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are not required to be independent of the Nelson County Sheriff and to report on other related responsibilities, in accordance with the relevant criteria requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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The Honorable Tim Hinkley, Nelson County Judge-Executive
The Honorable James Phipps, Nelson County Sheriff
Members of the Nelson County Fiscal Court

Basis for Opinion (Continued)

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 4 of the financial statements, the financial statements are prepared by the Nelson County Sheriff on the basis of the accounting principles prescribed or permitted by the laws of Kentucky, in accordance with the basis of accounting principles generally accepted in the United States of America, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the corrections to the regulatory body of auditing, although not necessarily determinative, are presented in the material and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles prescribed or permitted by the laws of Kentucky in accordance with the basis of accounting principles generally accepted in the United States of America, and management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Nelson County Sheriff's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may affect subsequent events thereby.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and GAGAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement (including those that are hidden from view) is higher when the misstatement involves collusion, management override, or the misuse of internal controls. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing our audit in accordance with GAAS and GAGAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include reviewing, on a test basis, evidence supporting the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Nelson County Sheriff's internal control. Accordingly, we do not express an opinion.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Nelson County Sheriff's ability to continue as a going concern for a reasonable period of time.

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The Honorable Tim Hinkley, Nelson County Judge-Executive
The Honorable James Phipps, Nelson County Sheriff
Members of the Nelson County Fiscal Court

Auditor's Responsibilities for the Audit of the Financial Statements (Continued)

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we have identified during the audit.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated September 16, 2025, on our examination of the Nelson County Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance with the criteria of laws, regulations, contracts, grant agreements, and other matters. That report is an integral part of an overall presentation in accordance with Government Auditing Standards, in providing the Nelson County Sheriff's internal control over financial reporting and compliance.

Based on the results of our audit, we have prepared the accompanying schedule of Findings and Recommendations, included herein, which discloses the following report finding:

2024-004 The Nelson County Sheriff Changes Budgeted Disbursements

Respectfully submitted,
Allison Ball
Allison Ball
Auditor of Public Accounts
Franklin, KY

September 16, 2025

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NELSON COUNTY
RANDOLPH BROWN, SHERIFF
STATEMENT OF RECEIPTS, DISBURSEMENTS AND EXAM FEES - REGULATORY BODY
For The Year Ended December 31, 2024

Receipts		
Federal:		
Highway Safety Grant		\$ 35,400
State - Kentucky Law Enforcement Foundation Program (KLEFPFP)		182,097
State Fees For Services:		
Sheriff's Fee Check	\$ 714,279	
130 & 132 Sheriff's Vehicle Service	25,987	
County Attorney - Traffic School	2,821	238,241
Civil Court Clerk:		
Fees and Fees Collected		890
Fuel Court		224,465
County Clerk - Delinquent Taxes		28,840
Commission On Taxes Collected		1,404,120
Fees Collected For Services:		
Audit Inspection	22,140	
Articles and Value Reports	1,172	
Serving Papers	108,130	
County (unassigned County) Waiver Payments	11,800	149,780
Other:		
Miscellaneous	16,894	
Transportation Payments	28,181	
Add to Fees	81,286	
Commutation (meal)	2,809	128,064
Interest Received		325
Borrowed Money:		
State Advancement		800,000
Total Receipts		2,995,137

The accompanying notes are an integral part of this financial statement.

FISCAL COURT ORDERS

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NELSON COUNTY
RAMON FERRERA, SHERIFF
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND EXCESS FIES - REGULATORY BASIS
For The Year Ended December 31, 2024
(Continued)

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Disbursements

Operating Disbursements and Capital Outlay:

Personnel Services:	
Deputy's Salaries	\$ 875,889
Part-Time Salaries	13,284
Other Salaries	282,340
Overtime	70,892
KLSPPP Pay	714,688
Employee Benefits:	
Employer Paid Health Insurance	148,279
Continental Services:	
Contracted Services and Items	137,706
Materials and Supplies:	
Office Materials and Supplies	15,388
Li-Sims	5,946
Law Enforcement Supplies	7,089
Auto Expenses:	
Gasoline	48,210
Maintenance and Repairs	18,827
Other Charges:	
Auto Expense	365
Conventions and Travel	13,855
Dues	302
Printing	17,444
Advertising	108
Troopwear Payments and Prizes	13,092
Miscellaneous	4,362
Capital Outlay -	
Vehicles	229,387
	\$ 2,627,518

Debt Service:

State Advancement

68,000

Total Disbursements

\$ 2,695,518

The accompanying notes are an integral part of this financial statement.

NELSON COUNTY
NOTES TO FINANCIAL STATEMENT
December 31, 2024

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Note 1. Summary of Significant Accounting Policies

A. Basis of Accounting

The financial statements have been prepared on a regulatory basis of accounting, which is a comprehensive basis of accounting other than proprietary principles generally accepted in the United States of America. Authority for the regulatory basis is found in Kentucky Revised Statutes (KRS).

The Department for Local Government (DLG) is the statutory agency responsible for establishing minimum necessary requirements for local government entities. The commissioner of the DLG is designated as the only local fiscal officer. (KRS 68.050) The DLG must promulgate and maintain "a uniform system of accounting and reporting on the receipts, use and disbursement of all public funds, other than those due and payable to the state" from local government entities. (KRS 68.091(1)) The state fiscal officer supervises the administration of the county uniform budget system and approves and forwards applications and must promulgate a "uniform system of accounts for all counties and county officials." (KRS 68.210) Under this authority, the DLG requires local governments to follow policies and procedures in its County Budget Preparation and State Fiscal Officer Policy Manual (Manual) to meet the minimum required reporting for financial statement purposes.

The regulatory basis is outlined in the Manual and defines the department, presentation, disclosure, and proprietary requirements for financial transactions when preparing regulatory basis financial statements. The Manual includes the standardized format for quarterly reporting to DLG.

Under the regulatory basis of accounting, receipts and disbursements are generally recognized when cash is received or disbursed, with the exception of interest on the following items (not all-inclusive) as of December 31 that may be included in the current year calculation:

- Interest receivable
- Collections on accounts due from others for 2024 services
- Refund payments for 2024 non-taxes
- Payments due to other governmental entities for December tax and the collections and payroll
- Payments due to vendors for goods or services provided in 2024

B. Measurement, Basis and Basis of Accounting

The measurement basis of a fiscal officer's financial statement is open source financial resources. A fiscal officer must report to the fiscal court any income of his or her office, including the income from investments, that exceeds the wage of his or her immediate superior as permitted by the Commission and other applicable systems, including compensation of deputies and employees, when working his or her annual contract. (KRS 68.122(2)) This information is due to the fiscal court by March 15 of each year. (KRS 154.152(1)) An outgoing sheriff shall submit a final settlement with the fiscal court by March 15 immediately following the expiration of his or her term of office. (KRS 68.030) The fiscal court shall collect any amount due from the sheriff as determined by the audit. (KRS 68.030)

C. Fund Accounting

A fiscal officer is required to report on the results of operations. A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is designed to demonstrate fund performance and to aid financial management by segregating transactions related to certain government functions or activities.

A fiscal officer uses a fund for flows to account for activities for which the government desires periodic determination of the status of receipts over disbursements to the fund management control, accountability, and compliance with laws.

NELSON COUNTY
RAMON FERRERA, SHERIFF
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND EXCESS FIES - REGULATORY BASIS
For The Year Ended December 31, 2024
(Continued)

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Net Receipts

Less: Statutory Minimum	\$ 367,999
	137,268
Excess Fees	
Less: Training Incentive Benefit	236,721
	5,132
Excess Fees Less County for 2024	
Payments to Fiscal Court - December 1, 2024	\$ 215,877
December 18, 2024	5,472
	221,349
Balance Due Fiscal Court of Completion of Audit	\$ 18,738

* The sheriff presented a check to the fiscal court for return from on March 31, 2025 for \$18,738. The remaining balance due to the fiscal court at the completion of the audit is \$0.

The accompanying notes are an integral part of this financial statement.

NELSON COUNTY
NOTES TO FINANCIAL STATEMENT
December 31, 2024
(Continued)

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Note 1. Summary of Significant Accounting Policies (Continued)

D. Debt and Investments

KRS 68.430 authorizes the sheriff's office to invest in obligations of the United States and of its agencies and instrumentalities, obligations and securities for future delivery or purchase of obligations issued by the full faith and credit of the United States, obligations of any department of the United States government, bonds or securities of instrumentalities of this state, and securities of bonds issued by an other state-chartering authority of any bank or savings and loan institution which are insured by the Federal Deposit Insurance Corporation (FDIC) or which are authorized, in the event authorized, by any obligation permitted by KRS 41.240(4).

Note 2. Employee Retirement System and Other Post-employment Benefits

The sheriff's office has elected to participate, pursuant to KRS 76.520, in the County Employees Retirement System (CERS), which has been governed by the CERS Board since the Board of trustees since April 1, 2021. The Kentucky Public Pension Authority (KPPA) was created by KRS 64.505, effective April 1, 2021, to provide funding and daily administrative needs for CERS and Kentucky Retirement Systems. CERS is a contributory multi-employer, defined benefit pension plan, which covers all eligible full-time employees and provides for retirement, disability, and death benefits to plan members. Benefit contributions, vesting requirements, and payments are established by statute and are determined by contribution date and duration of non-vested participation.

The county's contribution rate for non-vested employees for calendar year 2024 was 23.14%, the first six months and 19.71% for the last six months. The county's contribution rate for vested employees was 4.08 percent for the first six months and 18.61 percent for the last six months.

Other Post-employment Benefits (OPEB)

CERS provides post-employment health care, cost of living adjustments for all recipients of retirement benefits, and a defined pensioner's death benefit, all determined by participation date and duration of non-vested participation.

Specific funds about other pension and OPEB benefits can be found under the following Accounting Information:

Kentucky Public Pension Authority's Financial Statement and Progress Report (Annual Report)

KPPA issues a publicly available annual financial report that includes financial statements and required supplementary information on CERS. Many of these annual reports are available under of KRS 62.031(1)(b), which may also be obtained by writing the KPPA, 1208 Louisville Road, Franklin, KY 40001-0124, or by telephone at (502) 564-8444.

KPPA also issues performance score reports for both non-vested and vested employees and other non-vested benefits for CERS determined by actuarial valuation, as well as each participating county's performance score. Both the Schedule of Employee Allowances and Pension Amounts by Employer and the Schedule of Employer Allowances and OPEB Amounts by Employer reports and the financial statements within are available online at <https://kppa.ky.gov>. The complete actuarial valuation report, including all actuarial assumptions and methods is also available on the website or can be obtained as described in the paragraph above.

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NELSON COUNTY
NOTES TO FINANCIAL STATEMENT
December 31, 2024
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Note 2. Deposits

The Nelson County Sheriff maintained deposits of public funds with federally insured banking institutions as required by the Missouri. The Missouri strongly encourages protected groups of counties covering all public funds under direct federal obligations and funds provided by federal insurance. In order to be protected in the event of failure or insolvency of the depository institution, this pledge or guarantee of collateral should be evidenced by an agreement between the sheriff and the depository institution, signed by both parties, that is to be in writing. It is approved by the board of directors of the depository institution or its legal successor, which approval must be evidenced in the minutes of its board or committee, and (c) an official record of the depository institution. These requirements were met.

Controlled Credit Risk - Deposits

Controlled credit risk is the risk that in the event of a depository institution failure, the sheriff's deposits may not be returned. The Nelson County Sheriff does not have a deposit liability for controlled credit risk, but rather follows the requirements of the Missouri. As of December 31, 2024, all deposits were covered by a properly executed collateral security agreement.

Note 4. Highway Safety Grant

The Nelson County Sheriff's Office received reimbursements from a Highway Safety grant from the Kentucky Transportation Cabinet during calendar year 2024. The purpose of the grant is to assist in the reduction of traffic crashes and associated deaths, injuries, and property damage. The Nelson County Sheriff's Office received reimbursements of \$2,458 from this grant for calendar year 2024. All funds received were expended for their intended purpose.

Note 5. Short-term Debt

The Nelson County Sheriff's Office was committed to the following long-term debt as of December 31, 2024.

	Beginning		Ending	
	Balance	Additions	Reductions	Balance
State Advances	\$	\$ 600,000	\$ 600,000	\$
Total Short-term Debt	\$	\$ 600,000	\$ 600,000	\$ 0

Note A. Lease Agreements and Subscription-Based Information Technology Arrangements (SBITAs)

The Nelson County Sheriff's Office was committed to the following lease agreements as of December 31, 2024:

Item	Item	Payment Amount	Term of Agreement	Ending Date	Priority/Status
Leases	\$ 352	48 - Monthly Payments	3/21/2027	\$	9,152
Copier	\$ 97	3 - Annual Payments	12/31/2025	\$	116,222
Body Camera	\$ 97	4 - Quarterly Payments	5/12/2025	\$	120
Perage Meter	\$ 4,000	3 - Annual Payments	5/12/2025	\$	12,000
SBITAs	\$ 3,200	3 - Annual Payments	6/1/2027	\$	12,000

NELSON COUNTY
NOTES TO FINANCIAL STATEMENT
December 31, 2024
(Continued)

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Note 7. Furniture and Fixture Assets

The Nelson County Sheriff's Office maintained a drug facilities and minor account. Receipts for the account are then used to pay payments related to drug cases. These funds are reported for items directly related to law enforcement and are not available for other purposes. The account had a beginning balance of \$10,000 with new purchases of \$28,000 and \$1,110 of disbursements for calendar year 2024. The account balance was \$37,110 as of December 31, 2024.

Note 8. Inventory Assets

Sheriff's Evidence Holding Assets

The Nelson County Sheriff deposited cash as shown into a restricted bank account. These funds are held until a resolution in the form of a court order is received. The funds are then credited to the court order. The account had a beginning balance of \$23,000 with receipts of \$15,000 and disbursements for calendar year 2024. The account balance was \$38,000 as of December 31, 2024.

Note 9. Contingencies

The sheriff is involved in multiple lawsuits, which could negatively impact the financial position of the sheriff's office. Due to the uncertainty of this litigation, a reasonable estimate of the potential impact on the sheriff's office cannot be made at this time.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENT PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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ALLISON BALL
AUDITOR OF PUBLIC ACCOUNTS

**Report On Internal Control Over Financial Reporting And
On Compliance And Other Matters Based On An Audit Of The Financial
Statements Performed In Accordance With Government Auditing Standards**

Independent Auditor's Report

The Honorable Tim Hotalbin, Nelson County Judge/Executive
The Honorable Susan Hotalbin, Nelson County Sheriff
Members of the Nelson County Fiscal Court

We have audited, as mentioned in its auditing standards promulgated by the United States of America, the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, and the Audit Program for County and City Governments issued by the Auditor of Public Accounts, Commonwealth of Kentucky, the Statement of Receipts, Disbursements, and Assets and Liabilities of the Nelson County Sheriff for the year ended September 30, 2025, and the related notes to the financial statements and have issued our report thereon dated September 16, 2025. The Nelson County Sheriff's financial statements are prepared on a regulatory basis of accounting, which demonstrates compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Nelson County Sheriff's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Nelson County Sheriff's internal control. Accordingly, we do not express an opinion on the effectiveness of the Nelson County Sheriff's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be considered deficiencies under the standards of the Institute of Management Accountants. However, as described in the accompanying Schedule of Findings and Responses, we identified a control deficiency in internal control that we consider to be a material weakness.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees to the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A control weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying Schedule of Findings and Responses on Item 2024-001 to be a material weakness.

Respectfully submitted,
Allison Ball
Allison Ball
Auditor of Public Accounts
Franklin, KY

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September 16, 2025

200 N. CLAY STREET
FRANKLIN, KY 40001-1017

TELEPHONE 502 604 0544
FACSIMILE 502 604 0518
AUDITOR OF PUBLIC ACCOUNTS

SCHEDULE OF FINDINGS AND RESPONSES

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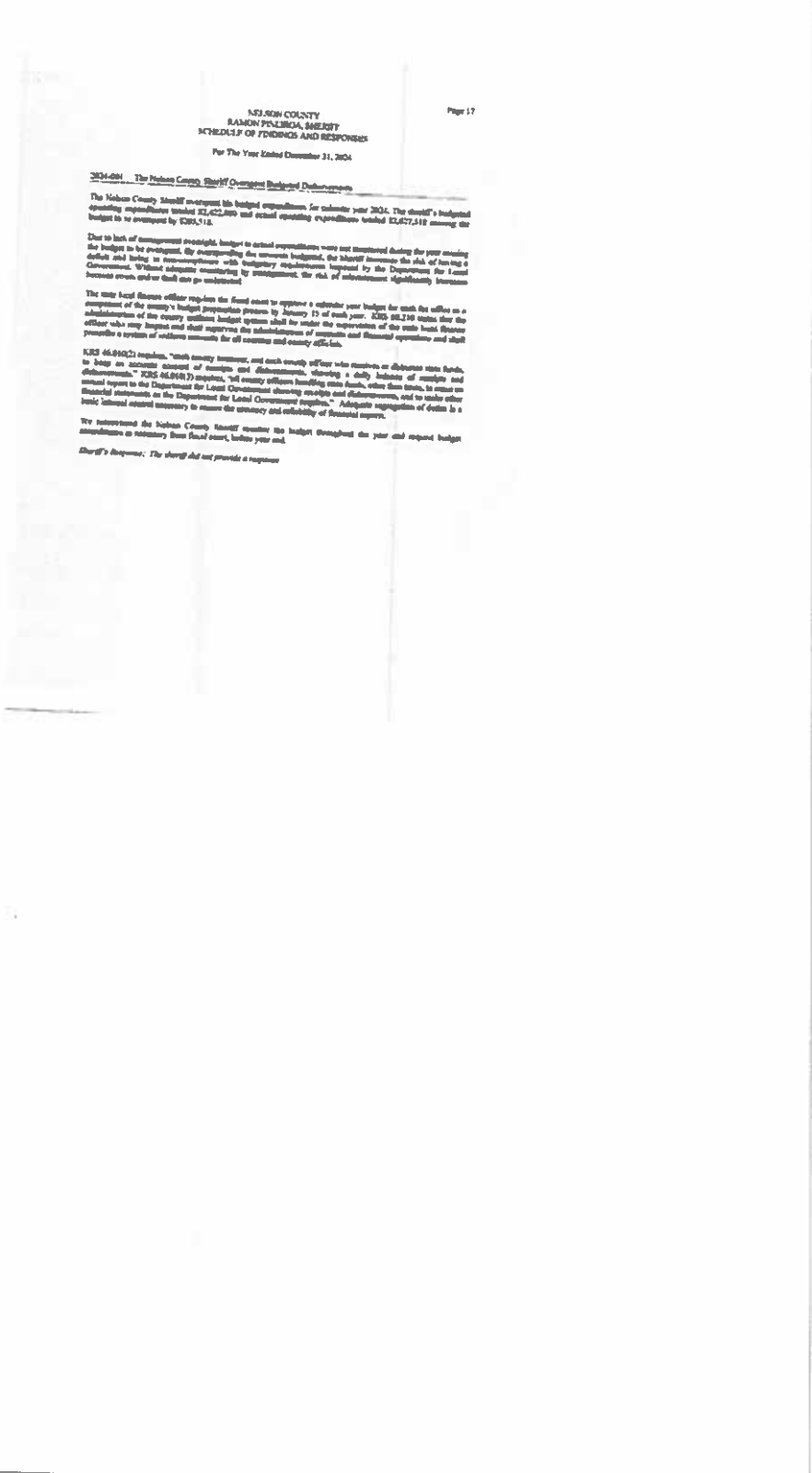
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December 2025 Updates

Nelson County - Kentucky
The Courthouse - County Judge Executive
PO Box 979 - One Four Square, 2nd Floor
Bardonia, KY 40004
606-346-1888
www.nelsoncountygov.com



Magistrate District #1: Keith M. Smith
Magistrate District #2: Mike W. Woody
Magistrate District #3: Jeff H. Hord
Magistrate District #4: Jeff L. Lane
Magistrate District #5: Ann T. Yarn

Code Enforcement Report

Building	13	\$2400.00	Building	13	\$2750.00
Electrical	80	\$24986.56	Electrical	42	\$4355.00
Encroachment	3	\$3000.00	Encroachment	8	\$4000.00
Occupancy	0		Occupancy	1	\$75.00
Signs	0		Signs	0	0
Specialized	0				
Total	96	\$30,186.56	Total	64	\$18,125.00

HR, Payroll, Benefits Report

Number of New Hires	6	Number of Terminations	2	Vehicle Pledges	1	Worker's Comp. Cases	2	Employee's Injured	0
---------------------	---	------------------------	---	-----------------	---	----------------------	---	--------------------	---

Occupational License Report

Net Profit	\$1,208.17	\$4,426.43
Employee Fees	\$28,975.14	\$29,122.88
Total	\$29,183.31	\$33,549.31

- Entered all info into the Legal Fee Program, reconciled checks with fully reports, and filed paperwork other counties.
- Forwarded checks via phone, email, or in person with questions or delinquent reports, new accounts, and other matters.
- Entered data for new customers and some items/amounts with filing requirements, due dates, account info, and not profits/employee withholding orders.
- Communicate with Customers & bill them regarding bill payments, service charges, etc, regarding garbage accounts.
- Assist with code enforcement permitting as a backup when needed.

Finance Report

- Accounts Receivable: Process accounts receivable transactions, ensuring accuracy and timely recording of payments.
- Monthly Budget: Monitor budgeting and track income to customers.
- Prepare Departmental Monthly Reports: Compile departmental data to create comprehensive reports for public viewing.
- Safety Committee: Manage safety logs, vehicle/truck logging, and schedule safety meetings.
- Social Media Management: Oversee the creation and scheduling of social media content to engage with the community and promote activities and community awareness.
- Garbage Payment Collection & Billing Verification: Compare meter data to identify households being billed for garbage service and determining which households are not being billed, sending letters to Customers and answering phone calls from the public regarding letters received.
- Community Outreach Programs

Month	2021	2022	2023	2024	2025
January	\$ 278,053	\$ 268,794	\$ 272,422	\$ 272,359	\$ 258,688
February	\$ 219,629	\$ 209,521	\$ 217,706	\$ 217,325	\$ 208,252
March	\$ 221,030	\$ 227,813	\$ 229,217	\$ 228,499	\$ 227,699
April	\$ 256,623	\$ 251,822	\$ 252,729	\$ 252,580	\$ 248,649
May	\$ 250,263	\$ 255,291	\$ 255,292	\$ 255,292	\$ 251,132
June	\$ 228,220	\$ 227,823	\$ 228,261	\$ 228,261	\$ 224,224
July	\$ 221,821	\$ 220,542	\$ 221,713	\$ 221,713	\$ 217,424
August	\$ 205,821	\$ 204,821	\$ 205,821	\$ 205,821	\$ 201,524
September	\$ 202,821	\$ 201,821	\$ 202,821	\$ 202,821	\$ 198,524
October	\$ 212,821	\$ 211,821	\$ 212,821	\$ 212,821	\$ 208,524
November	\$ 222,821	\$ 221,821	\$ 222,821	\$ 222,821	\$ 218,524
December	\$ 232,821	\$ 231,821	\$ 232,821	\$ 232,821	\$ 228,524
Total	\$ 2,342,342	\$ 2,342,342	\$ 2,342,342	\$ 2,342,342	\$ 2,342,342

Animal Shelter Report

Animal Shelter Report	2021	2022	2023	2024	2025
Adopted	10	12	15	18	20
Returned	5	6	8	10	12
Spayed	8	10	12	15	18
Microchipped	12	15	18	20	22
Other	3	4	5	6	7

Coroner Report

Coroner Report	12/25	12/24
Normal	9	12
Suicide	6	10
Homicide	1	1
Undetermined	0	0
Accident	1	2
Total	17	25

Month	2021	2022	2023	2024	2025
January	17	10	8	12	15
February	8	8	10	12	15
March	1	0	0	2	2

FISCAL COURT ORDERS

JANUARY 20, 2026

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REGULAR-CLOSED SESSION OF NELSON FISCAL COURT
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Circuit Clerk Report

Verify that this is a true and correct report of each receipt, disbursement, balance, case file, and filings for the month of December, 2025

Account	Balance	Debit	Credit	Balance
1000000000	1,000,000.00			1,000,000.00
1000000001	2,500,000.00			2,500,000.00
1000000002	1,500,000.00			1,500,000.00
1000000003	3,500,000.00			3,500,000.00
1000000004	1,000,000.00			1,000,000.00
1000000005	2,000,000.00			2,000,000.00
1000000006	1,500,000.00			1,500,000.00
1000000007	3,000,000.00			3,000,000.00
1000000008	2,500,000.00			2,500,000.00
1000000009	1,500,000.00			1,500,000.00
1000000010	3,500,000.00			3,500,000.00
1000000011	1,000,000.00			1,000,000.00
1000000012	2,000,000.00			2,000,000.00
1000000013	1,500,000.00			1,500,000.00
1000000014	3,000,000.00			3,000,000.00
1000000015	2,500,000.00			2,500,000.00
1000000016	1,500,000.00			1,500,000.00
1000000017	3,500,000.00			3,500,000.00
1000000018	1,000,000.00			1,000,000.00
1000000019	2,000,000.00			2,000,000.00
1000000020	1,500,000.00			1,500,000.00
1000000021	3,000,000.00			3,000,000.00
1000000022	2,500,000.00			2,500,000.00
1000000023	1,500,000.00			1,500,000.00
1000000024	3,500,000.00			3,500,000.00
1000000025	1,000,000.00			1,000,000.00
1000000026	2,000,000.00			2,000,000.00
1000000027	1,500,000.00			1,500,000.00
1000000028	3,000,000.00			3,000,000.00
1000000029	2,500,000.00			2,500,000.00
1000000030	1,500,000.00			1,500,000.00
1000000031	3,500,000.00			3,500,000.00
1000000032	1,000,000.00			1,000,000.00
1000000033	2,000,000.00			2,000,000.00
1000000034	1,500,000.00			1,500,000.00
1000000035	3,000,000.00			3,000,000.00
1000000036	2,500,000.00			2,500,000.00
1000000037	1,500,000.00			1,500,000.00
1000000038	3,500,000.00			3,500,000.00
1000000039	1,000,000.00			1,000,000.00
1000000040	2,000,000.00			2,000,000.00
1000000041	1,500,000.00			1,500,000.00
1000000042	3,000,000.00			3,000,000.00
1000000043	2,500,000.00			2,500,000.00
1000000044	1,500,000.00			1,500,000.00
1000000045	3,500,000.00			3,500,000.00
1000000046	1,000,000.00			1,000,000.00
1000000047	2,000,000.00			2,000,000.00
1000000048	1,500,000.00			1,500,000.00
1000000049	3,000,000.00			3,000,000.00
1000000050	2,500,000.00			2,500,000.00
1000000051	1,500,000.00			1,500,000.00
1000000052	3,500,000.00			3,500,000.00
1000000053	1,000,000.00			1,000,000.00
1000000054	2,000,000.00			2,000,000.00
1000000055	1,500,000.00			1,500,000.00
1000000056	3,000,000.00			3,000,000.00
1000000057	2,500,000.00			2,500,000.00
1000000058	1,500,000.00			1,500,000.00
1000000059	3,500,000.00			3,500,000.00
1000000060	1,000,000.00			1,000,000.00
1000000061	2,000,000.00			2,000,000.00
1000000062	1,500,000.00			1,500,000.00
1000000063	3,000,000.00			3,000,000.00
1000000064	2,500,000.00			2,500,000.00
1000000065	1,500,000.00			1,500,000.00
1000000066	3,500,000.00			3,500,000.00
1000000067	1,000,000.00			1,000,000.00
1000000068	2,000,000.00			2,000,000.00
1000000069	1,500,000.00			1,500,000.00
1000000070	3,000,000.00			3,000,000.00
1000000071	2,500,000.00			2,500,000.00
1000000072	1,500,000.00			1,500,000.00
1000000073	3,500,000.00			3,500,000.00
1000000074	1,000,000.00			1,000,000.00
1000000075	2,000,000.00			2,000,000.00
1000000076	1,500,000.00			1,500,000.00
1000000077	3,000,000.00			3,000,000.00
1000000078	2,500,000.00			2,500,000.00
1000000079	1,500,000.00			1,500,000.00
1000000080	3,500,000.00			3,500,000.00
1000000081	1,000,000.00			1,000,000.00
1000000082	2,000,000.00			2,000,000.00
1000000083	1,500,000.00			1,500,000.00
1000000084	3,000,000.00			3,000,000.00
1000000085	2,500,000.00			2,500,000.00
1000000086	1,500,000.00			1,500,000.00
1000000087	3,500,000.00			3,500,000.00
1000000088	1,000,000.00			1,000,000.00
1000000089	2,000,000.00			2,000,000.00
1000000090	1,500,000.00			1,500,000.00
1000000091	3,000,000.00			3,000,000.00
1000000092	2,500,000.00			2,500,000.00
1000000093	1,500,000.00			1,500,000.00
1000000094	3,500,000.00			3,500,000.00
1000000095	1,000,000.00			1,000,000.00
1000000096	2,000,000.00			2,000,000.00
1000000097	1,500,000.00			1,500,000.00
1000000098	3,000,000.00			3,000,000.00
1000000099	2,500,000.00			2,500,000.00
1000000100	1,500,000.00			1,500,000.00

Nelson County Circuit and District Court New Case Filings for December 2025

Case No.	Case Name	Case Type	Case Status	Case Date
2025-001	John Doe vs Jane Smith	Personal Injury	Filed	12/01/2025
2025-002	ABC Corp vs DEF Inc	Contract Dispute	Filed	12/05/2025
2025-003	XYZ Bank vs ABC Corp	Debt Collection	Filed	12/10/2025
2025-004	John Doe vs Jane Smith	Personal Injury	Filed	12/15/2025
2025-005	ABC Corp vs DEF Inc	Contract Dispute	Filed	12/20/2025
2025-006	XYZ Bank vs ABC Corp	Debt Collection	Filed	12/25/2025
2025-007	John Doe vs Jane Smith	Personal Injury	Filed	12/30/2025
2025-008	ABC Corp vs DEF Inc	Contract Dispute	Filed	12/31/2025

Nelson County Circuit and District Court Filings for December 2025

Summary of Filings by Type

Case Type	Number of Filings	Total Amount
Personal Injury	15	\$1,200,000.00
Contract Dispute	10	\$800,000.00
Debt Collection	8	\$600,000.00
Other	5	\$400,000.00
Total	38	\$3,000,000.00

Treasurer Report

Nelson County Fiscal Court
Treasurer Report - All Funds Combined
July through December 2025

Category	July 2025	Actual	9-Month Budget	% of Budget
Operating Revenues				
4000 Taxes	1,145,322.53	12,478,300.00	11,325,000.00	109.2%
4000 License Fees	50,714	489,000.00	489,000.00	100.0%
4000 Licenses & Permits	289,897.00	479,700.00	479,700.00	100.0%
4000 Intergovernmental Revenues	3,775,492.47	4,257,000.00	4,257,000.00	100.0%
4000 Charges for Services	6,304,954.73	12,465,300.00	12,239,000.00	102.0%
4000 Miscellaneous Revenues	1,110,000.00	2,845,000.00	2,845,000.00	100.0%
4000 Interest	1,720.70	1,500.00	1,500.00	100.0%
4000 Interest - Investment	4,200.70	4,200.00	4,200.00	100.0%
Total Revenues	18,532,517.13	33,532,000.00	32,530,000.00	103.1%
Operating Costs				
6000 General Government	1,464,761.30	2,467,200.00	2,467,200.00	100.0%
6000 Public Protection	5,100,000.00	10,737,000.00	10,640,000.00	101.0%
6000 General Health & Assistance	2,400,000.00	7,300,000.00	6,900,000.00	104.4%
6000 Animal Services	60,000.00	60,000.00	60,000.00	100.0%
6000 Recreation & Culture	421,000.00	1,400,000.00	1,400,000.00	100.0%
6000 Health	2,500,000.00	4,487,000.00	4,487,000.00	100.0%
6000 Aspects	17,000.00	17,000.00	17,000.00	100.0%
6000 Transportation Services		700,000.00	600,000.00	116.7%
6000 Airport Programs	1,700,000.00	2,600,000.00	2,600,000.00	100.0%
6000 Administrative Expenses	4,000,000.00	12,100,000.00	11,940,000.00	101.3%
6000 Transfers to Departments				
Total Operating Costs	18,532,517.13	44,667,200.00	44,567,200.00	103.1%
Net Operating Income	0.00	0.00	0.00	0.0%
Other Revenues				
4000 Revenues Carrying Fund Balance	2,000,000.00	6,000,000.00	6,000,000.00	100.0%
4000 Capital Equipment Revenues	3,751,476.70	3,800,000.00	3,800,000.00	100.0%
4000 Property Tax	1,000,000.00	2,500,000.00	2,500,000.00	100.0%
4000 Transfers In	2,000,000.00	2,000,000.00	2,000,000.00	100.0%
Total Other Revenues	8,751,476.70	14,300,000.00	14,300,000.00	100.0%
Net Other Income	8,751,476.70	14,300,000.00	14,300,000.00	100.0%
Net Income	8,751,476.70	14,300,000.00	14,300,000.00	100.0%

Jailer's Report

Population Analysis by Classification and Sex
12/01/2025 to 12/31/2025

Classification	Sex	Count	Percentage
Males	Male	1,200	60%
Females	Female	800	40%
Total	Total	2,000	100%

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County Clerk Report

Motor Vehicle Registrations

Registration Action	Category Type	2025 DECEMBER	2025 DECEMBER
Deed Replacement	Number by Month	24	91
Supervision Report with Fee	Number by Month	0	0
Supervision Report with No Fee	Number by Month	71	0
First Time Into	Number by Month	710	573
Out of State	Number by Month	383	123
Subacute	Number by Month	7033	2008
Transfer	Number by Month	29	4
Weight Change	Number by Month	4	4
LEVIN	Number by Month	381	583
Totals	Number by Month	4921	4279

Recording Department

Registration Action	Category Type	2025 DECEMBER	2025 DECEMBER
Articles of Incorporation	Number by Month	2	0
Bill of Sale	Number by Month	3	0
Bill Sales Invoice	Number by Month	1	2
Plan	Number by Month	31	0
Affidavit of Disposal	Number by Month	1	10
Agreement	Number by Month	1	2
Corrected Affidavit of Disposal	Number by Month	0	0
Contract	Number by Month	0	1
Protective Covenant	Number by Month	0	1
Amended Protective Covenant	Number by Month	0	1
Deed Affidavit	Number by Month	0	0
Deed	Number by Month	241	244
Deed of Conveyance	Number by Month	2	2
Easement	Number by Month	2	1
Lease	Number by Month	0	2

Lease Assignment	Number by Month	0	1
Order	Number by Month	0	1
Power of Attorney	Number by Month	12	11
Residential Release	Number by Month	0	0
City Lien	Number by Month	0	0
City Lien Release	Number by Month	0	0
Leaseholdings	Number by Month	11	41
Amended Encumbrance	Number by Month	0	0
Encumbrance Release	Number by Month	25	17
Federal Tax Lien	Number by Month	0	2
Federal Tax Lien Release	Number by Month	0	1
Guardianship Order	Number by Month	0	1
State Tax Lien	Number by Month	1	0
State Tax Lien Release	Number by Month	1	2
Tax Lien	Number by Month	0	0
Tax Lien Release	Number by Month	0	0
Future Filing Assignment	Number by Month	0	0

Future Filing Continuation	Number by Month	0	0
Future Filing Partial Release	Number by Month	0	0
Future Filing Release	Number by Month	0	0
Future Filing	Number by Month	6	0
Mortgage Lender	Number by Month	21	12
Assigned Name	Number by Month	2	2
Affidavit of Conveyance	Number by Month	1	0
Land Use Restrictions	Number by Month	0	12
Minors/Trustee Record	Number by Month	0	1
Name Change	Number by Month	0	4
Release Encumbrance	Number by Month	2	0
Mechanics Lien	Number by Month	0	2
Mechanics Lien Release	Number by Month	0	0
Assignment	Number by Month	10	10
Acquiescence Agreement	Number by Month	0	0
Mortgage	Number by Month	73	100
Mortgage Amendment	Number by Month	1	1
Mortgage Modification	Number by Month	1	2

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Mortgage with Assignment	Number by Month	61	62
Partial Release	Number by Month	20	7
Release	Number by Month	128	177
Assignment of Mortgages	Number by Month	30	9
Subordination Agreement	Number by Month	0	1
Notary Bond	Number by Month	18	17
Certified Copy	Number by Month	1	0
Copy	Number by Month	17	20
Delinquent Tax Payment	Number by Month	26	11
Transfer Affidavit	Number by Month	0	0
Order/No Fee	Number by Month	1	7
Writ Discharge	Number by Month	0	0
Writ	Number by Month	28	27
Total		722	476

Mortgage with Assignment	Number by Month	61	62
Partial Release	Number by Month	20	7
Release	Number by Month	128	177
Assignment of Mortgages	Number by Month	30	9
Subordination Agreement	Number by Month	0	1
Notary Bond	Number by Month	14	17
Certified Copy	Number by Month	17	0
Copy	Number by Month	17	20
Delinquent Tax Payment	Number by Month	26	11
Transfer Affidavit	Number by Month	0	0
Order/No Fee	Number by Month	1	7
Writ Discharge	Number by Month	0	0
Writ	Number by Month	28	27
Total		722	476

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Part Two Receipts	Budget Estimate	1/1 thru 3/31	4/1 thru 6/30	7/1 thru 9/30	10/1 thru 12/31	Total YTD	BUDGET DIFFERENCE
1. Federal Grants							
2. State Grants	\$35,000.00	\$6,422.19	\$11,888.88	\$20,849.32	\$831.60	\$41,991.99	(6,000.00)
3. State - KLETT	\$175,000.00	\$44,246.86	\$43,213.41	\$43,714.82	\$44,623.63	\$175,798.72	(7,000.00)
4. State Fee for Services (claim)	\$210,000.00	\$62,168.48	\$60,010.80	\$40,013.53	\$51,122.42	\$213,315.23	(3,684.77)
5.							
6. Sheriff Security Services	\$10,000.00	\$3,266.34				\$3,687.98	\$3,046.28
7. CCC fines/Fees Collected	\$5,000.00	\$1,287.31	\$22,399	\$1,248.68		\$515.35	\$1,422.67
8.							
9. Fiscal Court (see below for column 1)	\$5,000.00	\$95.24	\$160.00		\$200.00	\$455.24	\$4,544.76
10. County Clerk (development fees)	\$40,000.00	\$4,246.12	\$6,978.91	\$63,435.26	\$2,523.92	\$77,276.43	(6,977.00)
11. Commissions on Taxes Collected	\$1,500,000.00	\$160,241.09	\$56,825.32	\$40,582.25	\$1,380,312.66	\$1,628,931.32	(4,280.00)
12. Fees Collected for Services							
13. Auto Inspections	\$35,000.00	\$8,542.00	\$10,845.00	\$11,975.00	\$10,885.00	\$42,247.00	(7,247.00)
14. Accident/Voice Reports	\$5,000.00	\$1,135.20	\$1,263.50	\$839.50	\$1,346.00	\$4,574.20	\$425.80
15. Serving Papers	\$110,000.00	\$30,102.81	\$36,352.50	\$32,657.20	\$39,268.00	\$138,380.51	(28,000.00)
16. C/T/W	\$17,000.00	\$3,450.00	\$4,210.00	\$4,055.00	\$3,705.00	\$15,420.00	\$1,580.00
17. Misc:	\$10,000.00	\$373.74	\$1,778.83	\$720.50	\$599.16	\$3,472.23	\$6,527.77
18. Transport Drivers	\$10,000.00	\$493.55	\$4,007.40	\$5,909.42	\$770.88	\$11,181.25	(8,181.25)
19. Interest Earned	\$500.00	\$10.67	\$19.72	\$13.74	\$47.44	\$91.57	\$408.43
20. Total Revenues	\$2,167,500.00	\$318,181.56	\$238,053.86	\$256,002.24	\$1,849,428.04	\$2,361,665.70	(519,165.70)
21. Petty Cash							
22. Borrowed Money							
23. State Advancement	\$600,000.00	\$180,000.00	\$180,000.00	\$180,000.00	\$60,000.00	\$600,000.00	
24. Bank Note							
25. Total Receipts (real lines 22 through 24)	\$2,767,500.00	\$498,181.56	\$418,053.86	\$436,002.24	\$1,609,428.04	\$2,961,665.70	\$194,165.70

Copy the figures shown on line 27 in the Budget Estimate column to the Summary on page 1, column 1, line 1. Copy the figure shown on line 27 in the Total YTD column to page 1, column 2, line 1. Copy the figure shown on line 27 in the Receivable column to page 1, line 9.

DeWitt, Hubert and Gornet

Part Two - For Annual Review

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Part Three Disbursements	Budget Estimate	1/1 thru 5/31	4/1 thru 6/30	7/1 thru 9/30	10/1 thru 12/31	Total YTD	Budget Difference
1. Personal Services							
2. Sheriff's Gross Salary	\$140,000.00	\$36,361.98	\$31,167.48	\$36,362.06	\$31,167.48	\$135,059.00	\$4,941.00
3. Required Gross Salaries	\$811,000.00	\$176,395.95	\$179,404.93	\$218,326.14	\$197,095.07	\$771,224.09	\$39,775.91
4. Part Time Gross Salaries	\$22,000.00	\$8,450.00			\$11,624.00	\$15,074.00	\$6,926.00
5. Other Gross Salaries	\$290,000.00	\$67,835.29	\$64,299.10	\$75,729.07	\$66,290.21	\$274,153.67	\$15,846.33
6. Overtime Gross	\$75,000.00	\$15,738.18	\$19,153.41	\$22,102.83	\$25,361.91	\$82,355.33	\$7,644.67
7. KIDPP PAY	\$90,000.00	\$32,247.12	\$39,519.36	\$43,948.25	\$43,857.77	\$159,572.50	\$69,572.50
8. Employee Benefits							
9. Employer Paid Health Ins.	\$150,000.00	\$38,460.69	\$36,554.35	\$33,134.03	\$37,133.50	\$145,282.57	\$4,717.43
10. Training Fringe Benefit (118810)	\$5,500.00				\$5,302.12	\$5,302.12	\$197.88
11. Contracted Services							
12. Contracted Services	\$150,000.00	\$21,289.60	\$5,861.98	\$5,535.86	\$152,821.78	\$185,509.22	\$35,509.22
13. Advertising	\$1,000.00			\$96.21		\$96.21	\$96.21
14. Vehicle maintenance and repairs	\$15,000.00	\$1,492.00	\$975.00	\$5,498.45	\$5,080.26	\$12,985.71	\$2,014.29
15.							
16. Supplies and Materials (request items with linked budget)							
17. Office Materials and supplies	\$10,000.00	\$1,160.04	\$1,411.89	\$3,149.11	\$4,175.24	\$10,096.28	\$96.28
18. Uniforms	\$8,000.00	\$1,274.91	\$782.72	\$1,487.94	\$2,124.52	\$5,670.09	\$2,329.91
19. Gasoline	\$60,000.00	\$10,417.97	\$12,877.09	\$10,214.98	\$20,587.46	\$53,897.50	\$6,102.50
20. Police Equip/Supplies	\$20,000.00	\$376.98	\$944.91	\$734.25	\$941.08	\$2,997.22	\$17,002.78
21. Public Relations	\$1,000.00						\$1,000.00
22. Other Charges (See contracted services, nonbudgeted)	\$2,500.00	\$240.00	\$493.97	\$5,796.15		\$6,530.12	\$4,030.12
23. Training	\$20,000.00	\$1,542.58	\$534.62	\$1,120.70	\$7,097.88	\$10,915.78	\$9,684.22
24. Dues	\$3,500.00		\$1,894.00	\$1,135.00	\$386.84	\$3,415.84	\$84.16
25. Postage	\$20,000.00	\$1,361.73	\$600.00	\$12,735.00	\$4,916.74	\$19,613.47	\$386.53
26. Mileage on Personal Vehicles							\$0.00
27. Vehicle Expense							\$0.00
28. Bond							\$0.00
29. Transport Patients/Prisoners	\$3,000.00		\$5,370.03	\$3,427.46	\$1,826.81	\$10,624.30	\$7,624.30
30. Totals for Page	\$1,897,500.00	\$409,589.02	\$402,064.84	\$460,732.99	\$617,588.67	\$1,909,975.52	\$12,475.52

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Part Three Debitments	Budget Estimate	1/1 thru 3/31	4/1 thru 6/30	7/1 thru 9/30	10/1 thru 12/31	Total YTD	Budget Difference
34. Auto Expenses on Personal Vehicles						\$0.00	\$0.00
35. Gasoline						\$0.00	\$0.00
36. Maintenance and repairs						\$0.00	\$0.00
37. Ins Insurance						\$0.00	\$0.00
38. Depreciation						\$0.00	\$0.00
39.						\$0.00	\$0.00
40. Debt Service Unmatured (not in 4.1 thru 7.00 Budget)						\$0.00	\$0.00
41. State Advances/Int	\$600,000.00					\$600,000.00	\$0.00
42. Notes						\$0.00	\$0.00
43. Interest						\$0.00	\$0.00
44. Debt/IDRS	\$300,000.00					\$17,500.00	\$2,500.00
45. Capital Outlay transfer from State (single or multiple use items)						\$0.00	\$0.00
46. Office Equipment	\$200,000.00					\$0.00	\$0.00
47. Vehicles	\$50,000.00					\$158,278.26	\$41,278.26
48. Drivers/Taxes						\$0.00	\$50,000.00
49.							
50. Total Official Expenses	\$870,000.00	\$409,549.02	\$402,064.84	\$480,732.99	\$1,393,346.93	\$2,685,753.78	\$81,746.22
51. Payments to County Treasurer							
52. Payments to State Treasurer							
53. Total Debitments total from 34.1 thru 53.1	\$2,767,500.00	\$409,549.02	\$402,064.84	\$480,732.99	\$1,393,346.93	\$2,685,753.78	\$81,746.22

For entries that are paid, pay, sent to county prior to December 31, or entries over 70,000 in payments, show payment as appropriate. See below.
 *1/1 thru 3/31 the figures shown in line 53 in the Budget/Finance section of the Summary of Page 1, column 1, line 2 *1/1 thru the figure shown in line 52 in the Budget/Finance section of Page 1, column 2, line 2
 *1/1 thru the figure shown in line 53 in the Budget/Finance section of Page 1, column 1, line 2 *1/1 thru the figure shown in line 52 in the Budget/Finance section of Page 1, column 2, line 2