



## AGENDA

**McCRACKEN COUNTY FISCAL COURT MEETING  
FEBRUARY 23, 2026 5:00 P.M., COURTROOM D  
MCCRACKEN COUNTY COURTHOUSE  
300 CLARENCE GAINES STREET**

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

**I. CONSENT AGENDA**

It is ordered to approve the Consent Agenda for February 23, 2026, McCracken County Fiscal Court.

**II. BUDGET TRANSFERS**

It is ordered that the necessary cash transfers, in the amount of \$310,000.00 be made in order to pay County bills and payroll approved February 23, 2026.

**III. ACCOUNTS PAYABLE**

It is ordered to approve the Voucher Claims Register from February 9, 2026, to February 23, 2026, to show County bills in the amount of \$396,495.25 were paid.

**IV. DISCUSSION**

- A. Acclaim Press- Doug Sikes
- B. GPED- Bruce Wilcox
- C. Humane Society- Traci Phelps

**V. TABLED FROM PRIOR MEETING**

- A. It is ordered that the Judge Executive is authorized to sign a two-year contract with the Humane Society for contract with a first year total of \$350,000.00 to be paid in 12 monthly installments of \$29,167.00. Contract is for animal services related to the county's Animal Control department.

**VI. COURT ORDERS**

- A. It is ordered that the Court Order VI (F), approved on February 9, 2026, authorizing the Treasurer to pay \$145,312.24 to the Paducah McCracken County Riverport Authority, be rescinded. It is further ordered that the Treasurer is authorized to pay \$145,312.24 to the Paducah McCracken County Riverport Authority for one-half of the debt payment for equipment loans from 01-5076-548 Triple Rail Site.
- B. It is hereby ordered that E911 parcel fee appeals, as determined administratively by the Judge Executive's office and the Joint 911 Parcel Fee Appeals Board, be approved for refunds as shown on the attached list. It is further ordered that the McCracken County Treasurer be authorized to pay property owners for the refunds.
- C. It is ordered that the Treasurer is authorized to pay \$33,050.26 from 01-9200-999 Contingent Appropriations to Communications International for 5 single-band radios and 4 mobile front-mount radios for the new 911 radio system. The radios will be used by the McCracken County Coroner's Office.
- D. It is ordered that the Judge Executive is authorized to sign a resolution supporting the acceptance of specified roads into the county road system from the Kentucky Transportation Cabinet.
- E. It is ordered that the Treasurer is authorized to pay Walter F Stephens, Jr. Inc. in the amount of \$274.00 for commendation bars. The cost is from the federal drug forfeiture fund.
- F. It is ordered to pay the invoice dated January 12, 2026, to Commercial Door & Hardware for the Sports Complex Project, in the amount of \$3,900.00. This is pursuant to the Interlocal Cooperation Agreement dated September 7, 2022, between the City of Paducah, Kentucky, the County of McCracken County, Kentucky, and the Sports Tourism Commission. As per the Interlocal Agreement, the City of Paducah pays half of the invoice to McCracken County.
- G. It is ordered to pay the invoices dated February 11, 2026, to Varsity Scoreboards for the Sports Complex Project, in the amount of \$340,229.50. This is pursuant to the Interlocal Cooperation Agreement dated September 7, 2022, between the City of Paducah, Kentucky, the County of McCracken County, Kentucky, and the Sports Tourism Commission. As per the Interlocal Agreement, the City of Paducah pays half of the invoice to McCracken County.
- H. It is ordered to pay the invoice dated January 21, 2026, to James Sanders Nursery for the Sports Complex Project, in the amount of \$36,977.06. This is pursuant to the Interlocal Cooperation Agreement dated September 7, 2022, between the City of Paducah, Kentucky, the County of McCracken County, Kentucky, and the Sports

Tourism Commission. As per the Interlocal Agreement, the City of Paducah pays half of the invoice to McCracken County.

- I. It is ordered that the Judge Executive is authorized to execute the service agreement with Government Utilities Technology Services, Inc (GUTS) for the processing, printing and mailing of the 2026 McCracken County Property Tax bills.
- J. It is ordered that the Judge Executive is authorized to execute the agreement with ChannelBound, LLC for ACAPrime to provide 1095C and 1094C processing to maintain compliance with the Affordable Care Act (ACA).

## **VII. ORDINANCE**

### **A. 2nd Reading:**

MCCRACKEN COUNTY KENTUCKY  
MCCRACKEN COUNTY FISCAL COURT  
ORDINANCE NO. 2026 -01

### **AN ORDINANCE AMENDING THE INSURANCE PREMIUM TAX ORDINANCE, ORDINANCE NO. 2020-01, BY REDUCING THE TAX AMOUNTS ON CERTAIN CATEGORIES OF INSURANCE**

**Summary:** The action taken in the present Ordinance is authorized by KRS 91A.080 and operates to amend the Insurance Premium Tax Ordinance, McCracken County Ordinance 2020-01. This Ordinance reduces the tax on premiums received by insurance companies for the categories of both Automobile and Life Insurance from the current six point nine (6.9) percent to four point nine (4.9) percent, with an effective date of July 1, 2026. The reduction of this tax is a result of McCracken County now being in a sound financial position and the Fiscal Court's determination to take measured action to reduce the tax burden on McCracken County residents and businesses, whenever practical and always in accord with principles of sound fiscal management. Further, this Ordinance establishes an annual practice of the McCracken County local government reviewing the Insurance Premium Tax rates for possible further reduction. Lastly, this Ordinance operates to change the remittance address of the McCracken County Treasurer for Insurance Premium Tax documents to P.O. Box 2285 Paducah, KY 42002-2285.

**Certification:** It is hereby certified by the McCracken County Fiscal Court that the present summary represents an accurate official statement of the main points of and contents of Ordinance No. 2026 – 01.

**Public Inspection:** Ordinance No. 2026 – 01 shall be available for public inspection in its whole and complete form in the McCracken County Judge Executive's Office during ordinary business hours.

B. 1<sup>st</sup> Reading:

COMMONWEALTH OF KENTUCKY  
MCCRACKEN COUNTY FISCAL COURT  
ORDINANCE NO. 2026-02

**AN ORDINANCE AMENDING MCCRACKEN  
COUNTY ORDINANCE NO. 2025-09 BY SETTING  
FORTH AN UPDATED SALARY AND  
CLASSIFICATION TABLE TO REFLECT THE  
ADDITIONAL POSITION OF AN ELECTIONS  
CLERK TRAINEE**

**Summary:** The action taken in the present Ordinance is authorized by KRS 67.380 and operates to amend the current salary and classification table of the McCracken County Clerk's Department as set forth in Ordinance No. 2025-09. The amendment operates to add the position of Elections Clerk Trainee, to be funded until February 1, 2027.

**Certification:** It is hereby certified by the McCracken County Fiscal Court that the present summary represents an accurate official statement of the main points of and contents of Ordinance No. 2026 – 02.

**Public Inspection:** Ordinance No. 2026 -02 shall be available for public inspection in its whole and complete form in the McCracken County Judge Executive's Office during ordinary business hours.

- VIII. EXECUTIVE SESSION  
IX. ADJOURNMENT