

PROPERTY TRANSFERS

Real estate transfers reflect information from deeds filed in the county clerk's office.

• Barbara Wright and Ottis Wright, married, Busy Baker Road, Campbellsville, to Hatcher's Property LLC, Old Lebanon Road, Campbellsville: Beginning on Main Street, corner to Bertram, thence with Bertran's line to edge of Elm Street. \$145,000.

• Penny Price, unmarried, Weed Sparksville Road, Columbia, to Seth Miller and Jacquie Haynes Miller, married, Druin Street, Campbellsville: Beginning at a wood post on east side of Salem Church Road, containing 0.83 acres more or less. \$290,000.

• Justice Reid Gregory and Madison Olivia Gregory, married, Friendship Pike, Campbellsville, to Makayla Kirestin Mardis, unmarried, Coakley Street, Campbellsville: Being on north side of Coakley Street and bounded on east and north by the land of J.E. Durham, and on the west of W.M. Gill; said lot fronts Coakley Street 60 feet and extends back between parallel lines in a north direction 150 feet to the land of J.E. Durham and contains 9,000 square feet more or less. \$185,000.

• Eli Lee and Mary R. Lee, married, Sapp Road, Campbellsville, to Eli A. Lee and Mary R. Lee, trustees of the Cornerstone Dynasty Trust, Sapp Road, Campbellsville: For and in consideration of love and affection: Tract 2 (containing 5.201 acres) and Tract A (containing 3.34 acres) on Donald Bland Land Division No. 1. Fair cash value \$285,000.

• Jasper Davidson Monroe, by and through his attorney-in-fact, Arlene Augusta Monroe and Arlene Augusta Monroe, married, Twin Creek Road, Campbellsville, to

Nathan Sorrell and Jamie Sorrell, Mount Sterling: Tract 1, beginning on east side of old Highway 55 leading from Columbia to Campbellsville, a new division corner in the land of Stults, containing 1½ acres more or less; Tract 2, beginning on east side of old Highway 55 leading from Columbia to Campbellsville, corner of Huber property to a new division corner in the land of Stults, containing 0.51 acre more or less. \$245,000.

• Wendell Bowen and Gwendolyn Bowen, married, Lebanon Avenue, Campbellsville, to Jasper Davidson Monroe, by and through his attorney-in-fact, Arlene Augusta Monroe and Arlene Augusta Monroe, married, Twin Creek Road, Campbellsville, Kentucky: Lot 2 of Twin Creek Subdivision. \$180,000.

• Estate of Peggy Rae Tucker, by Christopher Alan Tucker, unmarried, individually and as co-executor, Elk Horn Road, Campbellsville, and Lisa Ann Holmes, unmarried, individually and as co-executor, Lone Valley Road, Campbellsville, to Christopher Alan Tucker, Elk Horn Road, Campbellsville, and Lisa Ann Holmes, Lone Valley Road, Campbellsville: For and in consideration of a gift, one-half undivided interest to Christopher Alan Tucker and one-half undivided interest to Lisa Ann Holmes: Property 1, about 24 acres in two tracts in Taylor County-First tract beginning at a corner to Eliza J. Jones tract, to the Campbellsville and Elkhorn & Mannsville Turnpike, containing 2 2/5 acres more or less; Second Trac- joins the first tract and begins at the center of the Campbellsville Elkhorn and Mannsville Turnpike, passing a corner to Alice Subletts acre, containing 22 and

53/100 acres more or less. Property 2, beginning on the south side of Elkhorn Road (Kentucky 70), corner of the Pauline Thomas property, to the corner of the Handley Minor property with the line of Gary M. Clark property, containing 12.38 acres. Fair cash value \$353,000.

• Campbellsville University Inc., University Drive, Campbellsville, to Ray Magers and Leah Magers, married, Hastings Circle, Campbellsville: Lot 40 of Hidden Meadows Subdivision, Section B. \$22,500.

• Curtis R. Thompson and Jody Thompson, married, St. Matthew Church Road, Campbellsville, and Debroah Jean Marr, unmarried, West Main Street, Campbellsville, to Ricky A. Raider and Margaret W. Raider, married, Lincoln Avenue, Campbellsville: Lots One and Two in the Ford-Corbin subdivision. \$95,500

• Michael D. Hash, unmarried, Honiasant Road, Louisville, to Brian Cornelison and Lorraine Cornelison, married, Sycamore Road, Elizabethtown: Land approximately 13.6 miles northwest of Campbellsville and on the east side of Kentucky 1174-Poplar Grove Road, beginning on southeast side of Kentucky Highway 1174-Poplar Grove Road, a corner of Jason Brattis property, containing 82.97 acres. \$314,000.

Archer-Daniels-Midland Company, as successor by merger to Moorman's Inc., W. Wacker Drive, Chicago, to Akralos Animal Nutrition LLC, f/k/a Agrivance Animal Nutrition LLC, N. 30th St., Quincy, Illinois: Beginning in the west right-of-way line of Kentucky 55, corner of Fred Scott property to corner of the Turner Campbell property, containing three

acres more or less; Tract 5B, being the original northernmost corner of Tract 5 of Martin and Campbell Development and also being a corner of the Moorman's Inc. property, containing 0.986 acres; Tract 5A, beginning in the west right-of-way line of Kentucky 55, being the original corner between Tract 5 of the Martin and Campbell Development and the Moorman's Inc property, at the northeast line of said Tract 5 and being a new division corner in Moorman's Inc property., containing 0.252 acre, \$310,000.

• Judy L. Harrison, unmarried, by and through her attorney-in-fact, Robin Michelle Sims, North Hoskins Avenue, Campbellsville, to Daran L. Kennon and Susan A. Kennon, married, Happy Hills Drive, Campbellsville: Lot 6 of the Northland Subdivision. \$190,000.

• Quit claim: Larry Williams and Beverly Williams, married, Daisy Drive, Campbellsville, to Larry

Williams and Beverly Williams Revocable Living Trust: For good and valuable consideration to convey property to their trust: Lot 36, of Johnsport Subdivision. Fair market value \$225,000.

• Quit claim: Charles Edward Keene, unmarried, Fireside Drive, Louisville, to Brent Edward Stoner, married, Hi View Lane, Louisville: That for nominal consideration, convey Tract 6 of Shelby Nelson and Geraldine Nelson Estate Farm Division No. 2. Fair market value \$13,000.

• Quit claim: Zavhary Dell Richerson, single, Scotts Ridge Road, Raywick, to Melanie Elaine Richerson, single, Honeysuckle Lane, Campbellsville: in accordance with the custody and property settlement in Civil Action 25-CI-00327: Lot 40 of Farm Gate Subdivision. Fair market value \$159,000.

• Quit claim: Chris Conrad Bennett, married, joined by spouse Cheryl Bennett, White Rose Road, Campbellsville, to Chris

Conrad Bennett and Cheryl Bennett, married, as tenants by the entirety, White Rose Road, Campbellsville: For and consideration of a valuable consideration paid, which hereby acknowledged, the parties of the first part hereby remise, release, forever quitclaim and convey unto the parties of the second part: Parcels 1A and 1B as shown on that plat for Wise & West Properties LLC, White Rose Road and Chaney Pike Road. No cash value listed in deed.

• Quit claim: Miriam Gail Word, unmarried, Red Fern Road, Campbellsville, to Miriam Gail Wood, unmarried, and Starr Garrett, Red Fern Road, Campbellsville: For and in consideration of love and affection between parent and child: Parcel One, Tract 1A (0.7376 acre) of the Maurice C. "Buddy" Bryant Estate Division and Parcel Two, Tract 1B (0.0749 acre) of Maurice C. "Buddy" Bryant Estate Division. Fair market value \$250,000.


STATEWIDE

FROM PAGE B4

Communities all across Kentucky participate by offering fun special events for anglers, especially for youth. To learn more, click on the Free Fishing Weekend events

list on the department's website at fw.ky.gov to find out about some of the events.

For those new to fishing, Kentucky Fish and Wildlife also provides resources to get started in fishing enjoyment at fw.ky.gov. You also can download and use Kentucky's Fish Boat KY app which is available in the iTunes and Google Play app stores.



LEGAL NOTICE

PUBLIC NOTICE

The 2nd Reading of the Taylor County Judge Executive proposed budget ordinance for Fiscal Year 26-27 is scheduled to be held at the courthouse on Thursday, June 11, 2026 at 5:00pm

BUDGET SUMMARY

AN ORDINANCE relating to the Annual Budget and Appropriations. Be it ordained by the Taylor County Judge Executive of the Commonwealth of Kentucky:

WHEREAS, the proposed budget was tentatively approved by the Taylor County Judge Executive on the 21 day of May, 2026, and approved as to form and classification by the State Local Finance Officer on Monday, June 01, 2026.

SECTION ONE. The following budget is adopted for the Fiscal Year 26-27 and the amounts stated are appropriated for the purposes indicated.


GENERAL Fund		
5000	GENERAL GOVERNMENT	\$3,280,841.00
5100	PROTECTION TO PERSONS AND PROPERTY	\$271,460.00
5200	GENERAL HEALTH AND SANITATION	\$997,095.00
5300	SOCIAL SERVICES	\$17,000.00
5400	RECREATION AND CULTURE	\$339,250.00
6000	TRANSPORTATION FACILITIES AND SERVICES	\$260,000.00
6100	ROADS	\$1,075,000.00
6200	AIRPORTS	\$128,650.00
9000	ADMINISTRATION	\$2,484,500.00
Total GENERAL Fund		\$8,853,796.00
ROAD Fund		
5200	GENERAL HEALTH AND SANITATION	\$40,000.00
6000	TRANSPORTATION FACILITIES AND SERVICES	\$50,000.00
6100	ROADS	\$1,491,350.00
9000	ADMINISTRATION	\$319,000.00
Total ROAD Fund		\$1,900,350.00
JAIL Fund		
5100	PROTECTION TO PERSONS AND PROPERTY	\$3,047,072.00
7000	DEBT SERVICE	\$680,000.00
9000	ADMINISTRATION	\$1,212,200.00
Total JAIL Fund		\$4,939,272.00
EDA PROJECT Fund		
5000	GENERAL GOVERNMENT	\$2,101,421.00
Total EDA PROJECT Fund		\$2,101,421.00
OPIOID Fund		
5300	SOCIAL SERVICES	\$400,000.00
Total OPIOID Fund		\$400,000.00
CLERK Fund		
5000	GENERAL GOVERNMENT	\$80,000.00
Total CLERK Fund		\$80,000.00
TRANSIENT Fund		
5400	RECREATION AND CULTURE	\$200,000.00
Total TRANSIENT Fund		\$200,000.00
POOL CD Fund		
9000	ADMINISTRATION	\$2,489,070.00
Total POOL CD Fund		\$2,489,070.00

SECTION TWO. This ordinance shall be published in a local newspaper by title and summary within thirty (30) days following adoption.

SECTION THREE. This ordinance shall become effective upon passage and publication.

NOTICE OF AVAILABILITY

All interested persons and organizations in the County are hereby notified that a copy of the County's adopted budget in full is available for public inspection at the office of the County Judge/Executive during normal business hours.



LEGAL NOTICE

INDEPENDENT AUDITORS' REPORT

Honorable Mayor,
City Council and City Clerk of
City of Campbellsville, Kentucky

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and the business-type activities of City of Campbellsville, Kentucky (the "City"), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the business-type activities of the City as of June 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the City of Campbellsville, and to meet our other ethical responsibilities, in accordance with the relevant ethical 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 opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are 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 City of Campbellsville's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility 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 opinions. 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 generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. 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 an audit in accordance with generally accepted auditing standards, 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 examining, on a test basis, evidence regarding 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 City of Campbellsville, Kentucky's internal control. Accordingly, no such opinion is expressed.
- 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 City of Campbellsville, Kentucky's ability to continue as a going concern for a reasonable period of time.

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 identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison information, the City's proportional share of net pension, and net OPEB liability schedules, and the schedules of pension and OPEB contributions on pages 4 through 9 and pages 40 through 54 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consist of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge obtained during our audit of basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The additional information shown on pages 58 through 59 is presented for the purpose of additional analysis and is not a required part of the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards and Notes to Schedule of Expenditures of Federal Awards on pages 55 through 56 are presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and are also not a required part of the basic financial statements of the City of Campbellsville, Kentucky.

The additional information shown on pages 58 through 59 are the responsibility of management and were derived from and relate directly to the underlying accounting and records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards accepted in the United States of America. In our opinion, the information found on pages 58 through 59 are fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 16, 2026 on our consideration of the City of Campbellsville, Kentucky's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Campbellsville, Kentucky's internal control over financial reporting and compliance.

Wise, Buckner, Sprowles & Associates, PLLC
Wise, Buckner, Sprowles & Associates, PLLC
Certified Public Accountants

Campbellsville, Kentucky
March 16, 2026

CITY OF CAMPBELLSVILLE, KENTUCKY COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - ACTUAL AND BUDGETED (GAAP BASIS)- GOVERNMENTAL FUND TYPE				
For the Year Ended June 30, 2025				
	Original Budget	Final Budget	Actual	Over (Under)
Revenues:				
Taxes				
Occupational taxes	\$ 3,100,000	\$ 3,100,000	\$ 3,965,151	\$ 865,151
Property	1,407,500	1,407,500	1,548,611	141,111
Insurance	2,000,000	2,000,000	2,466,790	466,790
Franchise fees/permits	720,000	720,000	707,304	(12,696)
Intergovernmental revenues	704,813	704,813	508,287	(198,526)
Charges for service	3,197,100	3,197,100	3,692,184	495,084
Other income	1,063,390	1,063,390	1,016,358	(47,032)
Total revenues	12,192,803	12,192,803	13,902,685	1,709,882
Expenditures:				
General government	5,823,445	5,823,445	4,044,238	(1,779,207)
Public safety				
Police	2,196,440	2,196,440	2,082,564	(113,876)
Communication	1,082,200	1,082,200	1,038,722	(43,478)
Fire/rescue	1,366,385	1,366,385	1,376,124	9,739
EMS/rescue	2,860,110	2,860,110	2,547,033	(313,077)
Public Works	1,525,813	1,525,813	1,507,776	(18,037)
Debt service			445,713	445,713
Total expenditures	14,854,393	14,854,393	13,042,170	(1,812,223)
Excess revenues over (under) expenditures	(2,661,590)	(2,661,590)	860,515	3,522,105
Other financing sources (uses)				
Transfer out	-	-	-	-
Sale of fixed assets	-	-	114,672	114,672
Total other financing sources (used)	-	-	114,672	114,672
Excess revenues and other sources over (under) expenditures and other uses	(2,661,590)	(2,661,590)	975,187	3,636,777
Fund balance - beginning of year	2,661,590	2,661,590	10,572,614	7,911,024
Fund balance - end of year	\$ -	\$ -	\$ 11,547,801	\$ 11,547,801

The complete audit report is on file at City Hall and is available for public inspection during normal business hours Monday-Friday 8:30am-3:30pm. Citizens may obtain a complete auditors report by contacting City Clerk Jennifer Thompson. Duplication charges not to exceed .10 per page will apply.