

County Budget

From Front

little behind. But we’ve turned a corner.”

The county budget has grown from just under \$14 million to \$16.5 million, allowing for added investment in departments that had long been under strain. Among the recipients of this funding is animal control, which received an additional \$10,000 for spay-and-neuter services and facility upgrades. Still, Elleman said the aim is not simply to spend more, but to spend smarter.

“We’ve been able to add money to each department, but the real progress has come from finding waste and eliminating it,” he said. “When I came in, I couldn’t even find where a lot of money was being spent. Now we know where every penny goes.”

A central point of pride for Elleman is the financial turnaround of the EMS department. Previously over budget by around \$250,000 annually and subsidized by the general fund, the department is now on track to bring in over \$1.2 million in patient revenue this year. Elleman credits this to EMS Director Rebecca Sizemore’s overhaul of billing procedures and insurance documentation.

“She came in and reworked everything — from the way we code the run sheets to how we communicate with insurance providers,” Elleman said. “She’s brought in over a million dollars. That’s just huge for us.”

Elleman also highlighted her leadership qualities, sharing that when offered a personal raise, “She gave that raise to her assistant director instead of taking it herself. That’s the kind of leadership that’s made the difference.”

Fiscal reforms have reached other departments as well. Jail costs, for example, have been reduced from nearly \$600,000 to a projected \$250,000 next year.

“We’re not cutting corners on safety or care,” Elleman said. “We’re just tracking data daily and making sure every charge adds up — and it’s paid dividends.”

County employees received around a 3% pay raise this year, with some EMS personnel receiving closer to 4% to remain competitive with neighboring counties. “

It’s not just us — Madison, Jessamine, Boyle — we’re all competing for the same paramedics and officers,” Elleman said. “You’ve got to stay competitive or you’ll lose people.”

Magistrates, however, did not receive a raise this year. Elleman explained, “Under state law, they can vote for a cost-of-living raise annually, but base salary changes have to be voted on before the term starts. That vote will come next year.”

Revenue increases came from multiple sources, including a notable jump in occupational tax collections, which rose from \$1.6 million to \$2.7 million. Elleman said a \$2,500 investment in a mailing system to improve compliance made the difference.

“Spending \$2,500 to make an extra million — that’s just good business,” he said.

He also credited surging real property assessments.

“The PVA told me he just added \$20 million in new construction,” Elleman said. “We’re seeing growth, especially where it’s cheaper to live here than in Madison County.”

Looking ahead, Elleman is eager to shift focus toward quality-of-life investments, including the creation of two new county parks and the expansion of broadband. “The federal government has matching grants, and if we put up a little money, we can get a lot more to get fiber to the whole county,” he said.

As for industrial development, the Judge Executive cited promising movement. “Marksbury’s up to 200 employees now. We’ve got a sawmill project in Paint Lick expected to generate \$10 million a year. And we’re talking with a company out of Nicholasville looking to bring

200 jobs,” he said.

Still unresolved is the status of a distillery project long anticipated by local officials. Elleman said there are indications the bank involved might soon meet with local leadership. “Nothing concrete yet,” he said. “But I’ve heard they want to sit down with me and the mayor. I’m hopeful we’ll get some answers.”

Infrastructure improvements have also been prioritized. The Logan-Hubble Park dam and spillway were recently repaired and reopened, much to the relief of the local equestrian community. “That was a major pressure point. But we got it done and it was active this weekend,” Elleman said.

The road department has saved money by eliminating redundant operations.

“Kenny Creech (Road Director) saved \$58,000 just by cutting back on unnecessary truck trips,” Elleman said. “We’ve invested in raises for those workers while still carrying over \$900,000. That’s unheard of.”

Throughout the interview, Elleman repeatedly emphasized the importance of transparency and accountability in governance. “We broke every line item down. Added new ones. Now, if someone asks where the money goes, we can tell them,” he said. “This isn’t about hiding numbers or fluffing budgets anymore.”

Asked about the broader vision for Garrard County, Elleman remained focused on foundational growth. “When I leave this job, I want someone to be able to walk in and move forward — not backward,” he said. “It’s about setting this place up for long-term success.”

2025-26 Budget Details

The Garrard County Fiscal Court has outlined its anticipated revenues for Fiscal Year 2025-2026, forecasting a total of \$16,512,852 across nine different funds. The budget highlights the sources and expected contributions from various tax categories, grants, interest income, fees, and other revenue streams.

The General Fund remains the largest single source of revenue, projected at \$11,963,573, accounting for 72.45% of total revenues. Within this fund, the largest contributions are from the prior year carryover at \$6,000,000, occupational taxes at \$2,200,000, and EMS patient revenues totaling \$1,200,000. Real property taxes are expected to generate \$700,000, while motor vehicle taxes will contribute \$180,000. Industrial revenue bonds, franchise taxes, and various clerk and court-related fees form smaller portions of the General Fund revenue.

The Road Fund is the next most significant contributor, projected at \$3,068,129, representing 18.58% of the overall budget. Key revenue drivers include state grants for asphalt projects, amounting to \$489,000 (FLEX) and \$230,000 (discretionary), as well as county road aid of \$1,083,220. The Road Fund also benefits from a prior year carryover of \$900,000.

The Solid Waste Fund anticipates revenues of \$316,350, making up 1.92% of the total. Major revenue streams here include franchise fees at \$130,000 and a prior year carryover of \$153,000.

Smaller funds also contribute to the county’s budget. The Local Government Economic Assistance Fund (LGEA) expects \$146,000 in revenue, primarily from mineral tax and prior year carryovers. The Opioid Fund projects \$412,000, driven largely by a prior year carryover of \$307,000 and a court settlement of \$100,000. The Clerk Storage Fund is projected to generate \$125,500. The Veterans Memorial Fund anticipates \$24,000, while the CSEPP Fund expects \$403,800 in revenue, largely from federal grants and reimbursements.

Additionally, the Alcohol Business Fund is projected to yield \$53,500, primarily from ABC regulatory fees and license revenues.

Notably, several categories under various funds include “prior year carryover” amounts,

underscoring the importance of reserved funds in balancing the upcoming fiscal year’s budget. Interest earnings across several funds collectively contribute modest amounts, with interest from the General Fund alone projected at \$120,000.

The expected 2025-2026 appropriations matches the total anticipated revenues of \$16,512,852 across all nine funds. The approved budget outlines targeted expenditures to maintain county services, infrastructure, and administrative operations while ensuring fiscal responsibility through strategic fund allocations.

The General Fund commands the largest share of appropriations, totaling \$11,963,573 and representing 72.45% of overall expenditures. Key allocations within the General Fund include salaries and benefits for county officials and staff, operational expenses for the courthouse and judicial facilities, and extensive funding for emergency medical services. Notably, ambulance services account for a significant portion, with \$1,000,000 allocated for salaries and additional amounts earmarked for supplies, equipment maintenance, and billing fees.

In law enforcement, sheriff-related expenses, including contributions, insurance, and utilities, total substantial amounts, with \$355,000 budgeted specifically for sheriff contributions and \$145,000 for debt service. County Attorney and Clerk offices also see designated appropriations for salaries, maintenance, and operational costs.

Road Fund expenditures are budgeted at \$3,068,129, or 18.58% of total appropriations. This fund primarily supports labor costs, road materials, maintenance of infrastructure such as bridges and vehicles, and debt service payments related to road aid projects. A major portion, \$867,070, is reserved for transfer, representing 33.69% of the Road Fund.

The Solid Waste Fund is

allocated \$316,350, or 1.92% of total spending, directed towards code enforcement, waste tire and litter services, maintenance, and educational programs. Approximately 61.55% of this fund is reserved for transfer, reflecting efforts to maintain flexibility in waste management funding.

The Local Government Economic Assistance Fund (LGEA) is appropriated \$146,000, used mainly to support community services including economic development, ambulance medical supplies, and senior citizens’ programs.

Ephraim McDowell Health Care Foundation Receives \$25,000 Gift from Danville Office Equipment

Ephraim McDowell Health Care Foundation (EMHCF) is proud to announce that it received a \$25,000 gift from Danville Office Equipment (DOE). The donation represents DOE’s annual gift to the Foundation and will be applied to the Foundation’s Good Works Fund.

“Ephraim McDowell Health is a long-time customer of Danville Office Equipment and, as the community’s largest employer, is a major contributor to our success,” said Scott Bottoms, owner of DOE. “I’m extremely pleased to present an annual gift to the Ephraim McDowell Health Care Foundation.”

Danville Office Equipment is one of the Foundation’s Premier Sponsors, which means that it is a leading sponsor of most of the Foundation’s annual activities, including Happy Heart Day, Golf Scramble and Luminosity.

“We are incredibly grateful for the support from Danville Office Equipment,” said Laura Richard, executive director of the Ephraim McDow-

The Opioid Fund sees appropriations of \$412,000, mostly set aside in reserve for transfers and minor allocations for educational initiatives related to substance abuse prevention.

The Clerk Storage Fund, at \$125,500, is entirely directed toward equipment and supply needs for the clerk’s office, supporting administrative efficiency and records management.

The Veterans Memorial Fund, with a modest \$24,000 appropriation, is maintained fully for memorial upkeep and related activities. Meanwhile, the Chemical Stockpile

Emergency Preparedness Program (CSEPP) Fund, totaling \$403,800, supports emergency dispatch services, maintenance of communication systems, and general administrative operations.

Lastly, the Alcohol Business Fund is appropriated \$53,500, with primary expenditures linked to sheriff reimbursement and ABC licensing activities to regulate alcohol-related businesses within the county.



Pictured, left to right, are Laura Richard, executive director of the Ephraim McDowell Health Care Foundation; Nick Spoonmore, vice president of strategic initiatives, Ephraim McDowell Health; Scott Bottoms, owner of Danville Office Equipment; Dan McKay, president and CEO, Ephraim McDowell Health; and Brandie James, philanthropy coordinator with the Ephraim McDowell Health Care Foundation.

ell Health Care Foundation. “Their annual gift empowers us to fund life-changing initiatives across the Ephraim McDowell Health system, including advanced equipment for our hospitals, specialized programming for children with special needs through Kids Can Do, expansions to address critical community needs such as behavioral health, and the provision of free medications and durable medical equipment for patients who otherwise could not afford them.”

About Ephraim McDow-

ell Health Care Foundation Ephraim McDowell Health Care Foundation works to enhance the healing environment provided by Ephraim McDowell Health through philanthropic leadership and support. With a focus on healthcare initiatives across Boyle, Casey, Garrard, Lincoln, Mercer, and Washington counties, the Foundation raises funds to improve access to critical services like mental health care, substance abuse programs, and pediatric therapy.

NOTICE TO TAXPAYER INSPECTION PERIOD FOR THE 2025 PROPERTY TAX ASSESSMENT ROLL

The Garrard County real property tax roll will be opened for inspection from **May 5th through May 19th, 2025**. Under the supervision of the property valuation administrator or one of the deputies, any person may inspect the tax roll.

This is the January 1, 2025, assessment on which state, county, and school taxes for 2025 will be due starting October 1, 2025.

The tax roll is in the office of the Property Valuation Administrator in the Garrard County Annex Building and may be inspected between the hours of 8:00 A.M. to 4:00 P.M. Monday - Friday and Saturday 8:00 A.M. to 12:00 P.M. May 5th - May 19th, 2025.

Any taxpayer desiring to appeal an assessment on real property made by the PVA must first request a conference with the PVA or a designated deputy. The conference may be held prior to or during the inspection period. Written documentation supporting your opinion of value is still required, however you will be instructed on the best method of submitting your documents after contacting the office or conference.

Any taxpayer still aggrieved by an assessment on real property, after the conference with the PVA or designated deputy, may appeal to the county board of assessment appeals.

The taxpayer can appeal his assessment by filing in person or sending a letter or other written petition stating the reasons for appeal, identifying the property, and stating the taxpayer’s opinion of the fair cash value of the property.

The appeal must be filed with the county clerk’s office no later than one workday following the conclusion of the inspection period.

Any taxpayer failing to appeal to the county board of assessment appeals, or failing to appear before the board, either in person or by designated representative, will not be eligible to appeal directly to the Kentucky Board of Appeals.

To obtain general information about the process followed for real property assessments, appeals, tax rates and property tax bill collections, please go to <https://revenue.ky.gov/Property/Pages/default.aspx>.

If you have an Address Change for 2025 and have not done so, please contact the PVA Office immediately. Phone # 859-792-3291

Real Property

Anyone who has **built an improvement (house, garage, building, added an addition to the improvement)** is required to list the property.

If you have **purchased or traded a mobile home, double wide or modular home** you are required to list the property.

All property must be listed in the Garrard County Property Valuation Office by calling, mailing, or coming into the office with the property information details.

The county clerk’s office does not notify us of mobile home transfers or sales. You will need to let the PVA office know of any transactions.

Tangible/Personal Property

Anyone **owning a business of any kind is required to list all personal property and inventories** used in connection with that business on a Tangible Property Tax Form.

Tangible returns are to be filed by **May 15th, 2025**. They may be filed with the Kentucky Revenue Cabinet, or they may be filed with the Property Valuation Administrator in the county where the property is located.

If you are a new business and have not received any forms, you may obtain them by calling my office **792-3291**.

Homestead and Disability Exemption

Any taxpayer who thinks they may be eligible for the Homestead Exemption, or the Disability Exemption should apply by May 15th for it to print on your 2025 tax bill. To qualify for the Homestead Exemption a person must be **65 years of age** or older during the year for which application is made and must own, occupy, and maintain a residential unit (as of Jan 1st of tax year) for such exemption. To qualify for the Disability Exemption a person must have been declared disabled on or before January 1st of the tax year and receiving total disability benefits from a U.S. Government agency or the Railroad Retirement System. Only one exemption allowed in Ky. per household. You **cannot** have an exemption in any other County or State.

Brian Swinney

Garrard County Property Valuation Administrator

Letter To Editor Policy

Letters should be no more than 500 words (exceptions at the discretion of the editor). Letter must be written on subjects of general interest to our readers and should deal with current issues. They must not personally attack individuals. Fair and polite criticism of public officials and public figures are allowed. Deadline for Letters to the Editor is noon Tuesday, the week of publication. All letters must be addressed to the editor and not directed to a third person. All letters must be signed with telephone number and home address for verification. No telephone number or address will be published. The Editor reserves the right to edit or reject any letter deemed libelous or otherwise unfit for publication.

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P.O. Box 800 • 106 Richmond Street • Lancaster, KY 40444-0800

Phone: 859-792-2831 • Fax (859) 792-3448

e-mail: news@garrardcentralrecord.com

web address: garrardcentralrecord.com