

Current Sports

Railroaders defeat Miners for first win of 2026

The Fulton Railroaders were triumphant over the Madisonville Miners 10-6 on Tues., June 2, as they picked up their first win of the 2026 season.

The Miners got on the board in the first inning after Kasey Lowe hit a sacrifice fly, scoring one run.

The Railroaders jumped back into the lead in the top of the second inning after

Yahir Cordero grounded into a fielder's choice, and Owen Phillips flew out, each scoring one run.

The Railroaders extended their early lead with two runs in the top of the third thanks to RBI singles by JR North and Ellis Hurt.

Broc Mattox hit a sacrifice fly, which helped the Miners tie the game at five in the bottom of the eighth.

However, the Railroaders would take command the top of the final inning, scoring five runs on three hits to take the lead, 10-5.

Luke Haener started the game for the Railroaders, as the pitcher gave up one hit and one run (zero earned) over three innings, striking out two and walking three.

Micah Sanders pitched

one inning of no-run ball for the Railroaders in relief. The reliever surrendered zero hits, striking out one and walking none.

North provided pop in the middle of the lineup, and led the Railroaders with two runs batted in. The right fielder went 1-for-3 on the day. Steven "Bugs" Meadows, Caleb Warren, Thomas Kuhn, Ben Kauff-

man, North, and Hurt each collected one hit for Fulton Railroaders. Nick Causey paced the Railroaders with three walks. Overall, the team had patience at the plate, accumulating 13 walks for the game.

North stole two bases, as the Railroaders ran wild on the base paths, piling up six stolen bases for the game.

The Railroaders would

drop games to the Hendersson Flash 10-9 on Thurs., June 4, Hoptown Hoppers 11-6 on Fri., June 5, Paducah Chiefs 6-5 on Sat., June 6, and to the Full County Rhythm 8-3 on Sun., June 7.

The Railroaders are 1-7 on the season, and will host the Hoptown Hoppers Wed., June 10 beginning at 6:30 p.m. at Lohaus Field.

Hickman

council composed of local manufacturers and major employers.

"My goal there is to meet regularly with our industry leaders and manufacturers to share best practices and figure out what their common pain points are," Welch said.

While noting the recent closure of Stella-Jones, Welch said other major employers are expanding.

"Kayser, Amcor, JTEKT, Insteel and Tokai are all in expansion mode," he said.

Welch emphasized the importance of supporting existing industries.

"I think from experience that it's much easier to create new jobs with existing employers than it is to recruit new employers."

Welch also reported progress on the Fulton Academy for Construction Engineering program at the Fulton County Detention Center, where participants have exceeded certification goals in scaffolding, OSHA construction training, and forklift operations.

"We've exceeded our goals," Welch said.

Welch informed commissioners he is preparing Opportunity Zone 2.0 applications for both eligible census tracts in Fulton County.

The federal designation allows investors to defer or potentially eliminate capital gains taxes through qualified investments in designated areas.

"I'm 98 to 99 percent there for both census tracts," Welch said. "The deadline is Friday."

The Kentucky Cabinet will review applications for Economic Development and forwarded to the governor, who will make recommendations to the Internal Revenue Service.

Welch said Community Ventures is moving forward with plans to gain property in Hickman for rehabilitation and new housing construction projects.

Chamber of Commerce President Charles Choate thanked city officials for participating in the community's Memorial Day ceremony, where organizers read the names of all 96 local veterans who died in military service.

"I think we've done something that's never been done at that monument," Choate said.

Choate discussed ongoing efforts to market vacant commercial properties, including the former Ag Lending building and the former drugstore downtown.

He also expressed optimism about future economic growth associated with the long-awaited U.S. 51 intersection improvements.

"When you gain, you have pain," Choate said. "Once it's done, it's going to be a great asset to this community."

He also raised concerns about the deterioration of the city's riverfront mural wall, noting weathering and discoloration along portions of the structure.

The Chamber continues annual preservation efforts by sealing the murals with help from Fulton County Detention Center crews.

Choate encouraged continued economic diversification.

"I'd rather have 10 fifties than one 500," Choate said, referring to attracting multiple smaller employers instead of relying on a single large industry.

Choate asked Welch about

the future of the federal Rural Partners Network program, which originally selected Fulton County as one of its pilot locations.

Welch confirmed that the formal Rural Partners Network program has ended.

"The work is continuing," Welch said. "Even though the brand — there is no RPN brand any longer."

According to Welch, the remaining functions have been absorbed into USDA Rural Development programs.

City Manager Robert Griggs read a letter from the Ken-Tenn Amateur Radio Association inviting city officials and residents to attend the organization's annual Field Day event on June 27 at the Fulton County Extension Office.

The association reported substantial growth since its formation in 2023, including licensing 20 new amateur radio operators.

The organization reported: 1,005 operator check-ins during routine and weather nets; 2,357 total operating hours; 32 severe weather and damage reports were relayed to National Weather Service offices in Paducah, Ky., and Memphis, Tenn.

Three repeaters have been installed in Fulton County, two of which are connected to a regional emergency communications network.

Griggs reported ongoing efforts to secure quotes for repairs to approximately 200 feet of fencing along Magnolia Bluff.

The city has received a proposal from Heritage Fencing of Paducah and is awaiting additional estimates.

Officials are also seeking quotes for vegetation control along the bluff while working closely with engineers on erosion concerns.

Griggs reported that the city's Economic Development Administration grant application for the Moulton Street Bluff stabilization project remains under final review.

"They are asking for more information is a decent sign," Griggs said.

A separate FEMA application was denied because insufficient properties in the affected area carry National Flood Insurance Program coverage.

The city continues to pursue alternative funding sources through FEMA and the Natural Resources Conservation Service.

Griggs reported additional issues with the previous Terrace Drive repair project.

Investigations revealed water infiltration beneath the roadway, possibly related to

failing tieback anchors installed during earlier stabilization efforts.

The road has been temporarily repaired, but city officials believe a long-term solution will require another major construction project.

The city has contacted the U.S. Army Corps of Engineers, which took part in the original 2022 repair effort.

Griggs reported that city staff and United Systems have inspected over 100 utility meters as part of an effort to identify malfunctioning or non-reporting accounts.

The review is intended to improve revenue collection and reduce pressure for larger utility rate increases.

"We've checked over 100 meters for accuracy," Griggs said.

Budget workshop outlines financial outlook

Commissioners were given time to review the proposed 2026-27 fiscal year budget.

Griggs recommended a 6% utility rate change, comprising:

A required 4% increase to comply with Kentucky Infrastructure Authority bond obligations associated with wastewater system financing.

An additional 2% change to offset inflation and Consumer Price Index increases over the past two years.

"We did not do that last year," Griggs said. "We gave everyone a little bit of a break."

The proposed budget includes: a 3% cost-of-living change for hourly employees; funding for Magnolia Bluff fence repairs; additional funding for employee insurance; increased support for animal control operations; and continued infrastructure improvements.

Griggs reported that the city currently maintains approximately \$216,000 in water fund reserves and \$116,000 in wastewater reserves.

The budget also expects future expenses related to Well No. 3 improvements and the replacement of wastewater treatment plant return activated sludge and waste activated sludge pumps.

Commissioners will continue budget discussions during upcoming special meetings before the first and second readings of the budget ordinance.

Commissioners unanimously approved Resolution 26-R-012, authorizing the mayor to renew the city's dispatch services agreement with Fulton County 911.

The commission approved the appointment of Barbara McIntee to a two-year term on the Hickman Board of

Ethics.

Carlton noted McIntee has served previously and expressed appreciation for her willingness to continue serving.

Commissioners approved Resolution 26-R-013, authorizing the mayor to enter into an agreement with Pyro Shows for the city's Independence Day fireworks display.

The contract amount was reported as around \$14,285. Bridges asked if this was a company the city had worked with previously, with Griggs confirming the city has used that group for the last several years.

Gannon said fundraising letters had recently been mailed to businesses and

organizations seeking donations to offset costs and that they were really trickling in. Carlton was curious about when the letters usually go out and suggested they be sent out in August or September.

Commissioners approved the hiring of Maja Rigiero as a probationary utility billing clerk.

The commission approved Resolution 26-R-014, authorizing the mayor to sign a measurement and verification reconciliation agreement with Harshaw Trane.

The agreement accepts a reconciliation amount of \$8,107.50 related to prior energy performance contracts.

Commissioners approved

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Resolution 26-R-015, authorizing the mayor to execute an agreement with United Systems for training services related to the city's utility billing operations.

Griggs said the training is intended to improve staff proficiency with the billing system and strengthen oversight of utility accounts.

At the conclusion of regular business, the commissioners voted to enter executive session under KRS 61.810(1)(b) and KRS 61.810(1)(f) to discuss matters involving potential litigation and personnel issues.

No action was reported in the open session following the executive session before adjournment.



ALLISON BALL
AUDITOR OF PUBLIC ACCOUNTS

Independent Auditor's Report

To the People of Kentucky

The Honorable Andy Beshear, Governor

Holly M. Johnson, Secretary

Finance and Administration Cabinet

The Honorable Jim Martin, Fulton County Judge/Executive

Members of the Fulton County Fiscal Court

Report on the Audit of the Financial Statement

Opinions

We have audited the accompanying Statement of Receipts, Disbursements, and Changes in Fund Balances – Regulatory Basis of the Fulton County Fiscal Court, for the year ended June 30, 2025, and the related notes to the financial statement, which collectively comprise the Fulton County Fiscal Court's financial statement as listed in the table of contents.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the receipts, disbursements, and changes in fund balances – regulatory basis of the Fulton County Fiscal Court, for the year ended June 30, 2025, in accordance with accounting practices prescribed or permitted by the Commonwealth of Kentucky as described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance 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 each fund of the Fulton County Fiscal Court, for the year ended June 30, 2025, or the changes in financial position and cash flows thereof for the year then ended.

Basis for Opinions

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*, issued by the Comptroller General of the United States, and the *Fiscal Court Audit Guide* issued by the Auditor of Public Accounts, Commonwealth of Kentucky. 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 Fulton County Fiscal Court 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.

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

As described in Note 1 of the financial statement, the financial statement is prepared by the Fulton County Fiscal Court on the basis of the accounting practices prescribed or permitted by the Department for Local Government to demonstrate 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. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statement

Fulton County Fiscal Court's management is responsible for the preparation and fair presentation of the financial statement in accordance with accounting practices prescribed or permitted by the Department for Local Government to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws. This includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. 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 Fulton County Fiscal Court'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 Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement is 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 GAAS and *Government 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 statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, 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 statement.
- 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 Fulton County Fiscal Court'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 statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Fulton County Fiscal Court'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.

To the People of Kentucky

The Honorable Andy Beshear, Governor

Holly M. Johnson, Secretary

Finance and Administration Cabinet

The Honorable Jim Martin, Fulton County Judge/Executive

Members of the Fulton County Fiscal Court

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statement taken as a whole of the Fulton County Fiscal Court. The Budgetary Comparison Schedules are presented for purposes of additional analysis and are not a required part of the financial statement; however, they are required to be presented in accordance with accounting practices prescribed or permitted by the Department for Local Government to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws.

The accompanying Budgetary Comparison Schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Budgetary Comparison Schedules are fairly stated in all material respects in relation to the financial statement as a whole.

Other Information

Management is responsible for the other information included in this report. The other information is comprised of the schedule of capital assets but does not include the financial statement and our auditor's report thereon. Our opinions on the financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 20, 2026, on our consideration of the Fulton County Fiscal Court'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 solely 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 effectiveness of 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 Fulton County Fiscal Court's internal control over financial reporting and compliance.

Based on the results of our audit, we present the accompanying Schedule of Findings and Responses included herein, which discusses the following report findings:

2025-001 The Fulton County Fiscal Court Failed To Implement Adequate Internal Controls Over Accounting Functions and Financial Reporting Including Adequately Segregating Duties

2025-002 The Fulton County Fiscal Court Failed To Approve Quarterly Financial Reports And An Annual Settlement For The Fiscal Year

2025-003 The Fulton County Fiscal Court Failed To Implement Adequate Internal Controls Over Disbursements

2025-004 The Fulton County Fiscal Court Failed To Prepare A Schedule Of Expenditures Of Federal Awards For The 2025 Fiscal Year

Respectfully submitted,

Allison Ball

Allison Ball

Auditor of Public Accounts

Frankfort, Ky

March 20, 2026

State law requires the Auditor of Public Accounts to annually audit fiscal courts, county clerks, and sheriffs; and print the results in a newspaper having general circulation in the county. The complete audit and any other audit of state agencies, fiscal courts, county clerks, sheriffs, and property valuation administrators may be viewed in the reports section of the Auditor of Public Accounts' website at auditor.ky.gov; or upon request by calling 1-800-247-9126.

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LEGAL NOTICE FOR BIDS

NOTICE is hereby given that the Fulton County Fiscal Court will accept sealed bids for the following items: Galvanized Spiral Pipe (16 gauge up to 48 inches & 12 gauge for over 60 inches & N12 Double Wall Plastic Pipe 15 to 24 inches), Emulsified Asphalt, RS2, Gasoline (no less than 87 Octane) non-alcohol 500 gallon lots, No. 2 Diesel Fuel (good grade) 500 gallon lots, F.O.B. Fulton County Road Department.

Bids for No. 9 Crushed Stone, No. 3 Crushed stone, Dense Grade Aggregate, Camden Rock, Limestone, Rip Rap, and Coarse Sand. (A) Price per ton picked up at location. (B) Price per ton delivered F.O.B. Fulton County Road Department.

The material is for use during the Fiscal Year ending June 30, 2026. Said bids will be received in the office of the Fulton County Judge/Executive through 12:00 pm, June 19, 2026 or sent to deputy.judge@fultoncountky.gov with road bid to be opened 6/22/2026 at 9:00 am in the subject line. Fulton County Fiscal Court reserves the right to accept the lowest or evaluated bid as a whole or each product separately, or reject any or all bids, to waive technicalities or to re-advertise.