Ordinance 2026-24

The City of Harrodsburg passed Ordinance 2026-24 I-T Zone on October 13, 2026. A summary of the ordinance will be published on 11/12/2026. The entire ordinance can be viewed at harrodsburgky.gov or a copy can be obtained from Harrodsburg City Hall.

PUBLIC NOTICE

Pursuant to KRS 117.383(8), to validate the accuracy and fidelity of the vote tabulation, the Mercer County Board of Elections will conduct a hand-to-eye audit of the votes cast in one randomly selected race from ballots tabulated by one randomly selected scanner on November 3, 2026.

The Secretary of State will randomly select the race and scanner to be the subject of the audit on November 4, 2026 and notify the county that same day.

This audit will take place at 9:00 am in room 129 of the Fiscal Courtroom. The public may observe the audit.

PUBLIC NOTICE

Ordinance No. 2026-11, related to the annual budget and amendment, whereas Mercer Co. has realized unbudgeted receipts from reimbursements for repairs to Jackson Pike due to solar farm construction, was adopted on October 27, 2026 by the Mercer County Fiscal Court. A copy of the adopted ordinance with full text is available for public inspection at the office of the County Judge/Executive during normal business hours

LEGAL NOTICE - CONTINUED FROM PREVIOUS PAGE

CITY OF HARRODSBURG, KENTUCKY
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
For the Year Ended June 30, 2025

	Original Budget	Amended Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Taxes	$ 2,573,882	$ 2,573,882	$ 3,424,343	$ 850,461
Licenses, permits, and fees	5,530,500	5,530,500	5,997,264	466,764
Intergovernmental revenue	1,054,589	211,589	231,824	20,235
Service charges	127,200	127,200	116,384	(10,816)
Other	1,478,989	1,478,989	148,881	(1,330,108)
Total revenues	10,765,160	9,922,160	9,918,696	(3,464)
Expenditures:				
General government	1,049,292	999,292	806,321	192,971
Police department	2,737,235	2,787,235	2,237,245	549,990
Fire department	2,043,185	2,050,185	2,035,207	14,978
Street department	755,586	755,586	656,938	98,648
Cemeteries	397,501	397,501	393,337	4,164
Culture and recreation	250,490	250,490	215,389	35,101
Non-departmentalized	3,531,871	2,681,871	1,025,913	1,655,958
Total expenditures	10,765,160	9,922,160	7,370,350	2,551,810
Excess (deficiency) of revenues over expenditures before other financing sources			2,548,346	2,548,346
Other financing sources (uses):				
Lease proceeds			60,869	60,869
Transfers (to) from other funds			272,070	272,070
Total other financing sources (uses)			332,939	332,939
Excess (deficiency) of revenues over expenditures and other financing sources (uses)			2,881,285	2,881,285
Fund balance, beginning of year as restated	10,178,807	10,178,807	10,178,807	
Fund balance, end year	$ 10,178,807	$ 10,178,807	$13,060,092	$ 2,881,285

STATEMENT OF REVENUE - BUDGETED AND ACTUAL
GENERAL FUND
For the Year Ended June 30, 2025

	Original Budget	Amended Budget	Actual	Variance Favorable (Unfavorable)
Taxes:				
Real property	$ 370,000	$ 370,000	$ 388,896	$ 18,896
Motor vehicle	143,000	143,000	168,318	25,318
Tangible personal property	35,000	35,000	22,611	(12,389)
Public service company	20,000	20,000	14,853	(5,147)
Insurance premium	1,940,000	1,940,000	2,732,998	792,998
Bank deposits	53,000	53,000	66,150	13,150
Payments in lieu of taxes	12,882	12,882	30,517	17,635
	2,573,882	2,573,882	3,424,343	850,461
Licenses, permits, and fees:				
Payroll license fees	4,440,000	4,440,000	4,543,522	103,522
Net profits license fees	390,000	390,000	692,396	302,396
Business license fees	90,000	90,000	88,178	(1,822)
Street license fees	1,500	1,500	1,875	375
ABC license fees	23,000	23,000	29,008	6,008
Franchise fee - cable television	45,000	45,000	59,630	14,630
Franchise fee - electric	466,000	466,000	505,006	39,006
Franchise fee - natural gas	75,000	75,000	77,649	2,649
	5,530,500	5,530,500	5,997,264	466,764
Intergovernmental revenue:				
Police pay incentive	93,009	93,009	84,792	(8,217)
Firefighters pay incentive	88,580	88,580	105,231	16,651
Police court fines	8,000	8,000	11,793	3,793
Other grants and subsidies	865,000	22,000	30,008	8,008
	1,054,589	211,589	231,824	20,235

Continued

For the Year Ended June 30, 2025

	Original Budget	Amended Budget	Actual	Variance Favorable (Unfavorable)
Service charges:				
Rental income	12,000	12,000	20,151	8,151
Police arrest fees	4,500	4,500	5,508	1,008
Interment, Spring Hill	75,000	75,000	60,450	(14,550)
Lots sold, Spring Hill	30,000	30,000	23,250	(6,750)
Interment, Maple Grove	3,000	3,000	4,150	1,150
Lots sold, Maple Grove	1,500	1,500	1,500	
Monument bases	1,200	1,200	1,375	175
	127,200	127,200	116,384	(10,816)
Other:				
Penalties and interest	25,000	25,000	31,081	6,081
Interest earned	6,000	6,000	14,507	8,507
Drug investigation receipts	15,000	15,000	20,947	5,947
Sale of surplus property			3,460	3,460
Miscellaneous	1,432,989	1,432,989	78,886	(1,354,103)
	1,478,989	1,478,989	148,881	(1,330,108)
Total revenues	$ 10,765,160	$ 9,922,160	$ 9,918,696	$ (3,464)

For the Year Ended June 30, 2025

	Original Budget	Amended Budget	Actual	Variance Favorable (Unfavorable)
General government:				
Salaries and wages	$ 502,193	$ 502,193	$ 428,178	$ 74,015
Fringe benefits	194,899	194,899	142,150	52,749
Contractual services	264,100	264,100	206,312	57,788
Materials and supplies	80,000	30,000	9,634	20,366
Other costs	8,100	8,100	20,047	(11,947)
	1,049,292	999,292	806,321	192,971
Police department:				
Salaries and wages	1,447,926	1,447,926	1,137,115	310,811
Fringe benefits	879,951	879,951	607,440	272,511
Contractual services	123,500	123,500	102,457	21,043
Materials and supplies	90,750	90,750	86,938	3,812
Other costs	47,250	47,250	48,427	(1,177)
Capital outlay	6,000	56,000	106,959	(50,959)
Debt service	141,858	141,858	147,909	(6,051)
	2,737,235	2,787,235	2,237,245	549,990
Fire department:				
Salaries and wages	1,082,929	1,082,929	1,127,660	(44,731)
Fringe benefits	710,936	710,936	676,541	34,395
Contractual services	99,900	99,900	106,528	(6,628)
Materials and supplies	86,000	93,000	73,583	19,417
Other costs	32,000	32,000	42,814	(10,814)
Capital outlay	30,000	30,000	7,675	22,325
Debt service	1,420	1,420	406	1,014
	2,043,185	2,050,185	2,035,207	14,978
Street department:				
Salaries and wages	227,621	227,621	202,195	25,426
Fringe benefits	126,597	126,597	84,620	41,977
Contractual services	301,600	301,600	305,315	(3,715)
Materials and supplies	34,100	34,100	14,907	19,193
Other costs	2,950	2,950	3,573	(623)
Capital outlay	50,000	50,000	46,328	3,672
Debt service	12,718	12,718		12,718
	755,586	755,586	656,938	98,648

Continued

CITY OF HARRODSBURG, KENTUCKY
STATEMENT OF EXPENDITURES - BUDGETED AND ACTUAL
GENERAL FUND
For the Year Ended June 30, 2025

	Original Budget	Amended Budget	Actual	Variance Favorable (Unfavorable)
Cemeteries:				
Salaries and wages	197,075	197,075	125,046	72,029
Fringe benefits	92,526	92,526	56,042	36,484
Contractual services	80,800	80,800	122,532	(41,732)
Materials and Supplies	24,500	24,500	20,278	4,222
Other costs	2,600	2,600	3,189	(589)
Capital outlay			66,250	(66,250)
	397,501	397,501	393,337	4,164
Culture and recreation:				
Salaries and wages	79,386	79,386	108,906	(29,520)
Fringe benefits	40,979	40,979	48,047	(7,068)
Contractual services	91,725	91,725	43,072	48,653
Materials and Supplies	21,400	21,400	12,913	8,487
Other costs	5,000	5,000	2,451	2,549
Capital outlay	12,000	12,000		12,000
	250,490	250,490	215,389	35,101
Non-departmentalized:				
Insurance	324,000	324,000	312,998	11,002
Grants and subsidies	3,207,871	2,357,871	712,915	1,644,956
	3,531,871	2,681,871	1,025,913	1,655,958
	$ 10,765,160	$ 9,922,160	$ 7,370,350	$ 2,551,810

CITY OF HARRODSBURG, KENTUCKY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025

Section I-Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
• Material weakness(es) identified?	Yes
• Significant deficiency(ies) identified that are not considered to be material weaknesses?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified that are not considered to be material weakness(es)?	None reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
21.027	Coronavirus State and Local Recovery Funds
66.468	Capitalization Grants for Drinking Water State Revolving Fund

Dollar threshold used to distinguish Between type A and type B programs:	$ 750,000
Auditee qualified as low-risk auditee?	No

CITY OF HARRODSBURG, KENTUCKY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025

Section II – Financial Statement Findings

2025-001 - Water and sewer bills not properly calculated for commercial customers

Criteria: The City bills for water and sewer usage based on consumption measured in cubic feet.

Condition: During our testing procedures, we noted two instances where commercial meters were not properly calculated and the customer was incorrectly billed.

Cause: The City did not have a procedure in place to verify meter readings were properly input and calculated for commercial customers.

Effect: One customer was being billed for double the consumption. This resulted in overbilling the customer $27,510 for the year ended June 30, 2025. The other customer's consumption was incorrectly converted from gallons to cubic feet, when the meter was already in cubic feet. This resulted in an underbilling of the customer by $66,115 for the year ended June 30, 2025.

Recommendation: We recommend that the City implement a procedure to have an individual review the meter setup in the system for commercial customers to ensure the meter is properly set up for the unit of measurement. We also recommend that the City review commercial meters to ensure meters are properly accounted for and not duplicate billed.

Response: The City recognizes the importance of ensuring that commercial water and sewer billings are accurate and properly supported by meter readings. Management has reviewed and corrected the two commercial customer accounts identified during the audit. The account that was being billed for double the consumption has been corrected, and the account that was incorrectly converted from gallons to cubic feet has also been corrected. Management has reviewed the applicable billing records and taken the necessary steps to ensure the accounts are being billed using the proper meter setup and unit of measurement going forward.

In addition to correcting the specific accounts identified, the City will implement procedures to strengthen the review of commercial meter accounts. The City will review commercial meter setup within the billing system to verify that the meter is assigned to the correct unit of measurement and that the appropriate conversion factors are being applied, when applicable. The review will also include verification that commercial meters are not duplicated within the billing system and that each meter is associated with the appropriate customer account. The City will also perform a review of existing commercial accounts to identify and correct any additional meter setup or billing discrepancies. Any identified billing errors will be evaluated and corrected in accordance with City policies and applicable requirements. Going forward, management will incorporate a documented review of commercial meter setups and billing calculations into its procedures. This additional review is intended to provide reasonable assurance that commercial customers are billed accurately based on actual consumption and that errors such as duplicate billing or incorrect unit conversions are identified and corrected timely.

The City appreciates the auditors' recommendation and will continue to monitor the billing process to ensure the procedures implemented remain effective.

Section III – Federal Award Findings and Questioned Costs

No matters were reported.

Section IV – Prior Year Audit Findings

Prior year financial statement finding related water and sewer rate increases not being properly implemented was corrected in the current year and no finding is reported in the current year audit.

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