

# Ordinance #4-2025

## FRANKLIN COUNTY FY26 SUMMARY ANALYSIS OF APPROPRIATIONS

<b>Category Purpose</b>	<b>Budget Appropriation</b>
<b>General Fund</b>	
5000 General Government	\$ 5,148,200
5100 Protection to Persons and Property	\$ 1,137,000
5200 General Health and Sanitation	\$ 2,277,000
5300 Social Services	\$ 424,000
5400 Recreation & Culture	\$ 785,000
8000 Capital Projects/Support	\$ 4,139,000
9000 Administration	\$ 2,859,800
<b>Total General Fund</b>	<b>\$ 16,770,000</b>
<b>Road Fund</b>	
5200 General Health and Sanitation	\$ 3,000
6100 Roads	\$ 2,623,000
9000 Administration	\$ 444,000
<b>Total Road Fund</b>	<b>\$ 3,070,000</b>
<b>Jail Fund</b>	
5100 Protection to Persons and Property	\$ 5,084,000
9000 Administration	\$ 1,107,000
<b>Total Jail Fund</b>	<b>\$ 6,191,000</b>
<b>Local Government Economic Assistance Fund</b>	
6100 Roads	\$ 233,000
<b>Total LGEA</b>	<b>\$ 233,000</b>
<b>Federal Community Development Project Fund</b>	
5000 General Government	\$ 1,250,000
5300 Social Services	\$ 178,000
<b>Total Federal Project CDBG Fund</b>	<b>\$ 1,428,000</b>
<b>Fire Protection Fund</b>	
5100 Protection to Persons and Property	\$ 5,739,000
9000 Administration	\$ 2,451,000
<b>Total Fire Protection Fund</b>	<b>\$ 8,190,000</b>
<b>County Clerk Fund</b>	
5000 General Government	\$ 1,295,000
9000 Administration	\$ 354,000
<b>Total County Clerk Fund</b>	<b>\$ 1,649,000</b>

FRANKLIN COUNTY  
FY26 SUMMARY ANALYSIS OF APPROPRIATIONS

Category	Purpose	Budget Appropriation
<b>County Sheriff Fund</b>		
	5000 General Government	\$ 3,838,000
	9000 Administration	\$ 1,537,000
	<b>Total County Sheriff Fund</b>	<b>\$ 5,375,000</b>
<b>Tourism Fund</b>		
	5000 General Government	\$ 831,000
	7000 Debt Service	\$ 536,000
	<b>Total Tourism Fund</b>	<b>\$ 1,367,000</b>
<b>Opioid Settlement Fund</b>		
	5200 General Health and Sanitation	\$ 72,000
	5300 Social Services	\$ 122,000
	9000 Administration	\$ 358,000
	<b>Total Opioid Settlement Fund</b>	<b>\$ 552,000</b>
<b>American Rescue Plan Act Fund</b>		
	5200 General Health & Sanitation	\$ 100,000
	8000 Capital Projects	\$ 1,500,000
	<b>Total ARPA Fund</b>	<b>\$ 1,600,000</b>
<b>Capital Acquisition Fund</b>		
	7000 Debt Service	\$ 1,282,000
	8000 Capital Projects	\$ 16,540,000
	<b>Total Capital Acquisition Fund</b>	<b>\$ 17,822,000</b>

<b>Total Budget Appropriations</b>	<b>Budget Appropriation</b>
Total General Fund	\$ 16,770,000
Total Road Fund	\$ 3,070,000
Total Jail Fund	\$ 6,191,000
Total LGEA Fund	\$ 233,000
Total Federal CDBG Fund	\$ 1,428,000
Total Fire Protection Fund	\$ 8,190,000
Total County Clerk Fund	\$ 1,649,000
Total County Sheriff Fund	\$ 5,375,000
Total Tourism Fund	\$ 1,367,000
Total Opioid Settlement Fund	\$ 552,000
Total ARPA Federal Fund	\$ 1,600,000
Total Capital Acquisition Fund	\$ 17,822,000
<b>Grand Total All Funds</b>	<b>\$ 64,247,000</b>

**Franklin County Fiscal Court**  
**FY26 Budget Appropriation by Account**

Account	FY26 Budget
<b>01 General Fund</b>	<b>16,770,000</b>
<b>5001 County Judge</b>	<b>395,000</b>
01-5001-101 Co. Judge/Ex Salary	135,000
01-5001-103 Deputy and Staff	216,000
01-5001-212 Training Incent.-Co.Judge	5,000
01-5001-445 Office Supplies - General	21,000
01-5001-563 Postal Charges	10,000
01-5001-569 Regist, Conf, Training - General	7,000
01-5001-709 Furniture & Fixtures	1,000
<b>5005 County Attorney</b>	<b>383,000</b>
01-5005-101 Co.Attorney/Salary	65,000
01-5005-185 Other Salaries/Wages	262,000
01-5005-331 Office Space Rent (JC)	39,000
01-5005-332 Codification Services	3,000
01-5005-398 Contracted Service	3,000
01-5005-445 Office Supplies - Co Atty	10,000
01-5005-725 Office Equipment	1,000
<b>5020 Coroner</b>	<b>223,000</b>
01-5020-101 Coroner/Salary	42,000
01-5020-103 Deputy Coroner/Salary	59,000
01-5020-165 Coroner Administrative Assistant	21,000
01-5020-437 Linens - Coroner	3,000
01-5020-445 Office Supplies - Coroner	7,000
01-5020-455 Coroner Office Fuel/Maint	12,000
01-5020-723 Coroner Equipment	79,000
<b>5025 Magistrates</b>	<b>271,000</b>
01-5025-101 Magistrates-Salaries	205,000
01-5025-210 Committee Stipend	22,000
01-5025-212 Training Inc.Magistrates	26,000
01-5025-569 Regist, Conf, Training -Magistrates	18,000
<b>5030 PVA</b>	<b>101,000</b>
01-5030-367 Prop.Val.Adm.Stat.Contrib	101,000
<b>5035 Appeals Board</b>	<b>1,000</b>
01-5035-304 Bd.Assess.Appeals/P.Diem	1,000
<b>5040 Treasurer</b>	<b>228,000</b>
01-5040-102 County Treasurer	95,000
01-5040-105 Bookkeeper	32,000
01-5040-212 Training Incentive	4,000
01-5040-318 Payroll Software Services	55,000
01-5040-445 Office Supplies - Treasurer	1,000

01-5040-569	Regist, Conf, Training - Treasurer	3,000
01-5040-705	Software Support & License	38,000
<b>5046</b>	<b>Human Resources</b>	<b>146,000</b>
01-5046-106	Human Resource/Payroll Admin	145,000
01-5046-569	Regist, Conf, Training - HR	1,000
<b>5047</b>	<b>Tax Administrator</b>	<b>879,000</b>
01-5047-142	Occupation Tax Admin	90,000
01-5047-413	Software Support & License	6,000
01-5047-445	Office Supplies, Occ.Tax	2,000
01-5047-567	Occupational Tax Refunds	10,000
01-5047-569	Registr, Conf, Training - Tax Admin	1,000
01-5047-902	Shared Taxes	770,000
<b>5060</b>	<b>Law Librarian</b>	<b>1,200</b>
01-5060-101	Law Librarian	1,200
<b>5065</b>	<b>Elections</b>	<b>42,000</b>
01-5065-347	Elections Off.Per Diem	42,000
<b>5070</b>	<b>Planning &amp; Zoning</b>	<b>1,137,000</b>
01-5070-106	Planning and Zoning/Sal.	305,000
01-5070-185	Plann.& Zoning Inspectors	280,000
01-5070-309	Comprehensive Plan Update FY22	65,000
01-5070-323	Engineering Services	330,000
01-5070-398	Stormwater Engineer FY10	20,000
01-5070-445	Office Supplies - PZ	6,000
01-5070-481	Uniforms - PZ	1,500
01-5070-507	P & Z Comm. Contribution	30,000
01-5070-566	Planning/Zoning City Agreement	25,000
01-5070-567	Plan/Zoning Fee Refunds	500
01-5070-569	Regist, Conf, Training - PZ	12,000
01-5070-705	Office Equipment	27,000
01-5070-723	Vehicle	35,000
<b>5075</b>	<b>Economic Development</b>	<b>54,000</b>
01-5075-905	Tax Abatements	54,000
<b>5076</b>	<b>Community Development</b>	<b>125,000</b>
01-5076-106	Community Development	79,000
01-5076-569	Regist, Conf, Training - Grants	1,000
01-5076-578	Community Dev. Utilities	40,000
01-5076-741	Community Infrastructure-Streetlights	5,000
<b>5080</b>	<b>Annex 313/315 W Main Bldgs</b>	<b>253,000</b>
01-5080-177	Maintenance Salaries	94,000
01-5080-329	Janitorial Contract	28,000
01-5080-411	Custodial Supplies - General	6,000
01-5080-481	Uniforms - General	2,000
01-5080-571	Renewals and Repairs	74,000
01-5080-573	Telephones All Departments	22,000
01-5080-578	Utilities - W. Main	27,000
<b>5081</b>	<b>Judicial Center</b>	<b>542,000</b>
01-5081-177	Maintenance Personnel(JC)	126,000

01-5081-329	Janitorial Contract (JC)	64,000
01-5081-331	Commonwealth Attorney Rent	37,000
01-5081-398	Contracted Services (JC)	15,000
01-5081-411	Custodial Supplies - JC	6,000
01-5081-521	Insurance - JC	95,000
01-5081-569	Memberships & Training	1,000
01-5081-571	Building Maint/Repair(JC)	80,000
01-5081-578	Utilities (JC)	118,000
<b>5085</b>	<b>Other County Buildings</b>	<b>136,000</b>
01-5085-571	County Bldgs - Repairs	70,000
01-5085-578	County Bldgs.Utilities	66,000
<b>5086</b>	<b>Fiscal Court 321 W Main Bldg</b>	<b>67,000</b>
01-5086-329	Janitorial Contract	16,000
01-5086-571	Fiscal Crt.Bldg.Repairs	31,000
01-5086-578	Utilities - Fiscal Crt Bldg	20,000
<b>5091</b>	<b>IT Data Processing</b>	<b>164,000</b>
01-5091-106	Information Tech Staff	53,000
01-5091-318	Technical Support	60,000
01-5091-705	IT/Data Processing Supply	51,000
<b>5102</b>	<b>Juvenile Detention</b>	<b>5,000</b>
01-5102-315	Juvenile Detention	5,000
<b>5135</b>	<b>Emergency Services</b>	<b>25,000</b>
01-5135-399	Dist & Emerg.Ser.Contrib.	25,000
<b>5140</b>	<b>Ambulance Service</b>	<b>800,000</b>
01-5140-303	Ambulance Service	800,000
<b>5145</b>	<b>E911 Service</b>	<b>300,000</b>
01-5145-322	Emergency Dis. (E911)	300,000
<b>5175</b>	<b>Public Defender</b>	<b>7,000</b>
01-5175-903	Public Defender-Contrib.	7,000
<b>5205</b>	<b>Animal Control</b>	<b>148,000</b>
01-5205-102	Dog Warden	37,000
01-5205-399	Dog Control,Humane Soc.	110,000
01-5205-705	Animal Control Equipment	1,000
<b>5212</b>	<b>Landfill &amp; Litter Disposal</b>	<b>80,000</b>
01-5212-348	Litter Grant Program	51,000
01-5212-366	HHW Grant & Landfill Disposal	29,000
<b>5215</b>	<b>Solid Waste Collection</b>	<b>1,864,000</b>
01-5215-107	Solid Waste Administrator	58,000
01-5215-314	AmeriCorps Program	6,000
01-5215-366	Solid Waste Collect. Cont	1,800,000
<b>5217</b>	<b>Recycling</b>	<b>185,000</b>
01-5217-366	Recycling CKH & LFUCG	20,000
01-5217-446	Compost Program	125,000
01-5217-468	Recycling Program	36,000
01-5217-479	Waste Tire Recycling	4,000
<b>5301</b>	<b>Indigent Services</b>	<b>98,000</b>
01-5301-344	Pauper Burials	8,000

01-5301-357	Interdisciplinary Service	90,000
<b>5305</b>	<b>Senior Citizens</b>	<b>75,000</b>
01-5305-507	Sr. Citizens Program Cont	75,000
<b>5315</b>	<b>Non Public Schools Transport</b>	<b>33,000</b>
01-5315-370	Transport Children	33,000
<b>5320</b>	<b>Friend of the Court</b>	<b>61,000</b>
01-5320-107	Friend of Court, Salary	31,000
01-5320-185	Other Salaries-Friend of Court	25,000
01-5320-301	Accounting Services	2,000
01-5320-565	Office Supplies & Equip-FOC	3,000
<b>5330</b>	<b>Outside Agency Welfare Assistance</b>	<b>151,000</b>
01-5330-507	Gen. Charity & Welfare Ct	131,000
01-5330-515	CASA Program	20,000
<b>5341</b>	<b>VOCA</b>	<b>6,000</b>
01-5341-331	VOCA Office Space Rent (JC)	4,000
01-5341-445	VOCA Office Supplies	1,000
01-5341-569	VOCA Training	1,000
<b>5401</b>	<b>Lakeview Park</b>	<b>403,000</b>
01-5401-106	Lakeview Park - Salaries	250,000
01-5401-179	Seasonal & Coop Workers	30,000
01-5401-455	Petroleum Products - Park	18,000
01-5401-569	Memberships & Training	2,000
01-5401-573	Telephone - Lakeview Park	1,000
01-5401-578	Utilities - Lakeview Park	52,000
01-5401-586	Maintenance - Park	50,000
<b>5403</b>	<b>Lakeview Golf</b>	<b>375,000</b>
01-5403-106	Golf Course - Salaries	68,000
01-5403-179	Seasonal & Coop Workers	63,000
01-5403-331	Cart Lease - Golf Course	17,000
01-5403-332	Advertising	1,000
01-5403-423	Maintenance-Golf Course	60,000
01-5403-434	Concessions/Merch-Golf	20,000
01-5403-481	Uniforms - Golf Course	3,000
01-5403-572	Golf Sales Tax Visa Fees	35,000
01-5403-578	Utilities-Golf Course	36,000
01-5403-709	Furniture/Fixtures-Golf	8,000
01-5403-739	Golf Course Equipment	64,000
<b>5420</b>	<b>Tourism</b>	<b>7,000</b>
01-5420-548	Interlocal Special Events	7,000
<b>8009</b>	<b>Sewers</b>	<b>3,479,000</b>
01-8009-000	Forks of Elkhorn Sewer	3,479,000
<b>8011</b>	<b>Park Improvement</b>	<b>10,000</b>
01-8011-716	Franklin Co Park Improve.	10,000
<b>8099</b>	<b>Other Capital Uses</b>	<b>650,000</b>
01-8099-715	KCDC/CCEIDA Economic Development	150,000
01-8099-717	KCDC PDI Grant Match	500,000
<b>9100</b>	<b>General Services</b>	<b>1,215,000</b>

01-9100-301	Auditing Services	75,000
01-9100-302	Advertising	15,000
01-9100-332	Professional Services	370,000
01-9100-364	Parking	9,000
01-9100-368	Tax Bill Preparation	15,000
01-9100-455	Petroleum Prod.- General	23,000
01-9100-513	Forest Resource Protect.	1,000
01-9100-521	Insurance - General	643,000
01-9100-531	Bonds	8,000
01-9100-543	Licenses, Deeds, Records.	2,000
01-9100-551	Memberships - General	18,000
01-9100-571	Vehicle Repairs & Maint.	15,000
01-9100-595	Wellness Program	20,000
01-9100-599	Miscellaneous Expense	1,000
<b>9200</b>	<b>Contingencies</b>	<b>386,800</b>
01-9200-202	Contingency for Retirements	50,000
01-9200-999	Transfers Within Fund	336,800
<b>9400</b>	<b>Fringe Benefits</b>	<b>1,258,000</b>
01-9400-201	Social Security/Medicare	224,000
01-9400-202	Retirement	556,000
01-9400-203	Employee Health/Life Ins	282,000
01-9400-208	Unemployment Insurance	20,000
01-9400-209	Workers Compensation Ins	176,000
<b>02</b>	<b>Road Fund</b>	<b>3,070,000</b>
<b>5215</b>	<b>Solid Waste Collection</b>	<b>3,000</b>
02-5215-446	Animal Compost Site	3,000
<b>6103</b>	<b>Road Office Administration</b>	<b>228,000</b>
02-6103-102	Road Supervisor	92,000
02-6103-106	Road Administration	136,000
<b>6105</b>	<b>Road Maintenance</b>	<b>2,395,000</b>
02-6105-143	Road Workers	791,000
02-6105-329	Janitorial Contract	5,000
02-6105-336	Maintenance Equipment	200,000
02-6105-431	Construction Materials	135,000
02-6105-445	Office Materials	6,000
02-6105-455	Petroleum Prod - Road	100,000
02-6105-469	Signs	12,000
02-6105-471	Salt/Deicing Materials	200,000
02-6105-481	Uniforms - Road	11,000
02-6105-569	Registr, Conf, Training - Road	5,000
02-6105-571	Building Maintenance/Reps	5,000
02-6105-573	Telephone - Road	3,000
02-6105-578	Utilities - Road	22,000
02-6105-713	Road Equipment	9,000
02-6105-723	Road Department Vehicles	35,000
02-6105-725	Office Equipment	6,000
02-6105-730	Road Projects	850,000

<b>9200 Contingencies</b>	<b>43,000</b>
02-9200-202 Contingency for Retirements	43,000
<b>9400 Fringe Benefits</b>	<b>401,000</b>
02-9400-201 Social Security/Medicare	82,000
02-9400-202 Retirement	202,000
02-9400-203 Employee Health/Life Ins	117,000
<b>03 Jail Fund</b>	<b>6,191,000</b>
<b>5101 Jail</b>	<b>5,084,000</b>
03-5101-101 Jailer Salary	129,000
03-5101-103 Deputies	2,708,000
03-5101-212 Training Incentive Jailer	3,000
03-5101-318 Technical Support	46,000
03-5101-336 Maintenance/Equipment	216,000
03-5101-343 Medical Services	802,000
03-5101-398 Contracted Services - SAP Program	292,000
03-5101-399 Contracted Housing-Other	1,000
03-5101-411 Custodial Supplies - Jail	20,000
03-5101-423 Food Prep. & Serv. Supp.	4,000
03-5101-425 Food	413,000
03-5101-437 Linens - Jail	20,000
03-5101-445 Office Supplies	15,000
03-5101-446 Inmate-Special Supplies/Support	19,000
03-5101-455 Petroleum Prod - Jail	20,000
03-5101-465 Prisoner Clothing/Hygiene	20,000
03-5101-481 Uniforms - Jail	19,000
03-5101-565 Printing, Stationery, Forms	2,000
03-5101-573 Telephone - Jail	2,000
03-5101-578 Utilities - Jail	280,000
03-5101-703 Communication Equipment	3,000
03-5101-705 Data Processing Equipment	20,000
03-5101-707 Food Service Equipment	10,000
03-5101-709 Furniture and Fixtures	2,000
03-5101-711 Specialty Equipment	18,000
<b>9100 General Services</b>	<b>12,000</b>
03-9100-551 Memberships - Jail	2,000
03-9100-569 Regist, Conf, Training - Jail	10,000
<b>9400 Fringe Benefits</b>	<b>1,095,000</b>
03-9400-201 Social Security/Medicare	218,000
03-9400-202 Retirement	562,000
03-9400-203 Employee Health/Life Ins	315,000
<b>04 LGEA Fund</b>	<b>233,000</b>
<b>6105 Road Maintenance</b>	<b>233,000</b>
04-6105-713 Equipment	233,000
<b>07 Federal Projects Fund</b>	<b>1,428,000</b>
<b>5076 Community Development</b>	<b>1,250,000</b>
07-5076-741 Farmdale Sanitation (Community Development)	1,250,000
<b>5340 Business Grants</b>	<b>178,000</b>

07-5340-508	Wanda Joyce Robinson Grant	178,000
<b>17</b>	<b>Fire Protection Fund</b>	<b>8,190,000</b>
<b>5120</b>	<b>Fire Department</b>	<b>5,739,000</b>
17-5120-113	Administrative staff	263,000
17-5120-121	Firefighters	3,484,000
17-5120-178	Incentive overtime pay	6,000
17-5120-183	Incentive pay	242,000
17-5120-340	Maint/Repairs Vehicles	83,000
17-5120-411	General Supplies	14,000
17-5120-437	Linens - Fire	1,000
17-5120-441	Equipment/Machinery Supplies	21,000
17-5120-445	Office supplies	16,000
17-5120-446	Protective Clothing	30,000
17-5120-455	Petroleum Prod - Fire	64,000
17-5120-481	Uniforms - Fire	31,000
17-5120-521	Insurance - Fire	142,000
17-5120-569	Regist,Conf., Training	50,000
17-5120-573	Telephone - Fire	17,000
17-5120-578	Utilities-Fire	66,000
17-5120-586	Building Maint/Repair	55,000
17-5120-588	Equipment Repair/Maint	15,000
17-5120-723	Vehicle	945,000
17-5120-727	Generator	32,000
17-5120-739	Fire Equipment	128,000
17-5120-745	Fire Hydrants	34,000
<b>9200</b>	<b>Contingencies</b>	<b>80,000</b>
17-9200-202	Contingency for Retirement	80,000
<b>9400</b>	<b>Fringe Benefits</b>	<b>2,371,000</b>
17-9400-201	Social Security/MediCare	314,000
17-9400-202	Retirement	1,464,000
17-9400-203	Employee Health/Life Ins	388,000
17-9400-209	Workers Compensation Ins	205,000
<b>74</b>	<b>Opioid Abatement/Settlement Fund</b>	<b>552,000</b>
<b>5232</b>	<b>Health Programs</b>	<b>72,000</b>
74-5232-315	Opioid - Net Recovery	70,000
74-5232-322	Opioid - FCOAP Transit	2,000
<b>5330</b>	<b>Outside Agency Welfare Assistance</b>	<b>122,000</b>
74-5330-507	Outside Agency Grants	122,000
<b>9200</b>	<b>Contingencies</b>	<b>358,000</b>
74-9200-999	Contingency Reserve	358,000
<b>75</b>	<b>County Clerk Fund</b>	<b>1,649,000</b>
<b>5010</b>	<b>County Clerk</b>	<b>1,295,000</b>
75-5010-101	County Clerk Salary	138,000
75-5010-185	County Clerk Annual Order Payroll	813,000
75-5010-210	Clerk Expense Allowance	4,000
75-5010-212	Clerk Training Incentive	6,000
75-5010-318	Document Storage Contract	334,000

<b>9400 Fringe Benefits</b>	<b>354,000</b>
75-9400-201 Social Security/Medicare	74,000
75-9400-202 Retirement	183,000
75-9400-203 Employee Health/Life Ins	93,000
75-9400-209 Workers Compensation Ins	4,000
<b>76 County Sheriff Fund</b>	<b>5,375,000</b>
<b>5015 Sheriff</b>	<b>3,838,000</b>
76-5015-101 County Sheriff Salary	138,000
76-5015-103 Sheriffs Annual Order (w/KLEFPF FY21)	3,448,000
76-5015-212 Sheriff Training Incentive	6,000
76-5015-329 Janitorial Contract	10,000
76-5015-571 Sheriffs Office Repairs & Maintenance	59,000
76-5015-578 Sheriffs Office Utilities	27,000
76-5015-723 Law Enforcement Vehicles	150,000
<b>9400 Fringe Benefits</b>	<b>1,537,000</b>
76-9400-201 Social Security/Medicare	275,000
76-9400-202 Retirement	775,000
76-9400-203 Employee Health/Life Ins	364,000
76-9400-209 Workers Compensation Ins	123,000
<b>77 Tourism Fund</b>	<b>1,367,000</b>
<b>5420 Tourism</b>	<b>831,000</b>
77-5420-507 Tourism Commission Tax Distribution	105,000
77-5420-508 Sports Tourism Commission Tax Distribution	544,000
77-5420-509 Convention Center Escrow Distribution	182,000
<b>7700 Debt Service</b>	<b>536,000</b>
77-7700-699 Fine Art Center Tax Distribution for Debt	536,000
<b>84 American Rescue Plan Act Fund</b>	<b>1,600,000</b>
<b>5220 Utility Systems</b>	<b>100,000</b>
84-5220-398 Water Utilities Grants	100,000
<b>8009 Sewers</b>	<b>1,500,000</b>
84-8009-398 Sewer Pump Station & Tank	1,500,000
<b>97 Capital Improvement Fund</b>	<b>17,822,000</b>
<b>7700 Debt Service</b>	<b>1,282,000</b>
97-7700-699 Debt Service	1,282,000
<b>8001 Capital Projects</b>	<b>16,540,000</b>
97-8001-332 Professional Services	500,000
97-8001-750 County Road Garage	1,400,000
97-8001-755 Lakeview Park - Phase 1	14,200,000
97-8001-760 Park - 67 Buena Vista	440,000
<b>Grand Total</b>	<b>64,247,000</b>

## FRANKLIN COUNTY FISCAL COURT REVENUE ACCOUNTS SUMMARY FY26

Revenue Budget FY2026	Object	General	Road	Jail	LGEA	Federal Projects	Fire	Opioid	County Clerk	County Sheriff	Tourism	ARPA	Capital	2026 Estimated
Source	Code	Fund 01	Fund 02	Fund 03	Fund 04	Fund 07	Protection 17	Fund 74	Fund 75	Fund 76	Fund 77	Fund 84	Fund 97	Revenue
Real Estate Tax	4101	7,000,000												7,000,000
Tangible Personal Property	4102	700,000												700,000
Motor Vehicle Tax	4103	950,000												950,000
Delinquent Property Taxes	4104	120,000												120,000
Bank Franchise Deposit Tax	4130	220,000												220,000
Franchise Corporations	4131	350,000												350,000
Distilled Spirits	4132	400,000												400,000
Occupational License Fee	4134	6,200,000												6,200,000
Occupational License Fee	4134-566	800,000												800,000
Deed Transfer	4135	250,000												250,000
Insurance Premium Taxes	4137						4,800,000							4,800,000
Transient Room Tax	4138										1,367,000			1,367,000
Net Profits Fee	4139	950,000												950,000
County Clerk Excess Fees	4302								565,000					565,000
Sheriff Excess Fees	4304									5,000				5,000
Alcoholic Beverage License	4402	7,000												7,000
Planning Zoning Fees	4407	325,000												325,000
Planning Zoning Fees	4407-566	25,000												25,000
Telecom Tax	4417	43,000												43,000
Federal Prisoner Payment	4502			365,000										365,000
Federal Grants (EPA, FEMA, DOJ)	4504	50,000				1,428,000	14,000							1,492,000
State Medical Reimbursements	4506			80,000										80,000
State Grants	4510	3,326,000	4,000							99,000				3,429,000
3% Emergency Co Aid	4513		29,000											29,000
Truck License Distribution	4516		230,000											230,000
Drivers License Receipts	4517		10,000											10,000
County Road Aid	4518		926,000											926,000
Municipal Road Aid	4519		216,000											216,000
Elections	4520	53,000												53,000
Mineral Tax--LGEA	4529				130,000									130,000
Space Rental--AOC	4532	440,000												440,000
Jail Operation Pay	4533			100,000										100,000
Jail Medical Payments	4534			9,000										9,000
Jail Operation Court Costs	4535			25,000										25,000
Jail Contracts	4536			685,000										685,000
Jail State Prisoner Payment	4537			1,920,000										1,920,000
Jail DUI Service Fee	4538			8,000										8,000
Sheriff-KLEFPF (benefits only)	4539									49,000				49,000
Firefighter Incentive Pay	4540						325,000							325,000
Intergovernment Payments	4543		95,000											95,000
Interlocal Agreement	4558	834,000												834,000

## FRANKLIN COUNTY FISCAL COURT REVENUE ACCOUNTS SUMMARY FY26

Revenue Budget FY2026	Object	General	Road	Jail	LGEA	Federal Projects	Fire	Opioid	County Clerk	County Sheriff	Tourism	ARPA	Capital	2026 Estimated
Source	Code	Fund 01	Fund 02	Fund 03	Fund 04	Fund 07	Protection 17	Fund 74	Fund 75	Fund 76	Fund 77	Fund 84	Fund 97	Revenue
SSA Incentive Pay	4559			4,000										4,000
Court House Fees	4561	100,000												100,000
Court Costs Supplement (HB 413)	4567	5,000												5,000
Local Correcons HB463	4569			45,000										45,000
Landfill License Fee	4603	475,000												475,000
Lakeview Park--Facility Rents	4604	30,000												30,000
Golf Course--Cart Rentals	4604-364	84,000												84,000
Golf Concessions	4604-428	25,000												25,000
Golf Course--Driving Range	4604-499	70,000												70,000
Golf Course--Greens Fees	4604-551	140,000												140,000
Golf Course - Sales Tax	4604-572	25,000												25,000
Jail Bond Acceptance Fees	4633			2,000										2,000
Jail Administration Fees	4634			35,000										35,000
Inmate Per Diem	4634-515			27,000										27,000
Inmate Medical Copays	4634-549			5,000										5,000
Jail Telephone Commission	4702			216,000										216,000
Courthouse Rent-Com. Atty	4712	27,000												27,000
Recycling Receipts	4713	20,000												20,000
KACO Dividend	4725	78,000												78,000
Insurance Proceeds	4726									25,000				25,000
Reimbursements	4727	33,000												33,000
Miscellaneous Revenues	4731	25,000	5,000	20,000			5,000							55,000
Clerk Permanent Storage Fees	4731								136,000					136,000
County Clerk Reimbursement	4798								961,000					961,000
Sheriff Payroll Reimbursement	4799									3,448,000				3,448,000
Animal Carcass Handling	4799		16,000											16,000
Interest Earned	4801	400,000						12,000	3,000					415,000
TOTAL REVENUES		24,580,000	1,531,000	3,546,000	130,000	1,428,000	5,144,000	12,000	1,665,000	3,626,000	1,367,000	0	0	43,029,000

FRANKLIN COUNTY FISCAL COURT REVENUE ACCOUNTS SUMMARY FY26

Revenue Budget FY2026	Object	General	Road	Jail	LGEA	Federal Projects	Fire	Opioid	County Clerk	County Sheriff	Tourism	ARPA	Capital	2026 Estimated
Source	Code	Fund 01	Fund 02	Fund 03	Fund 04	Fund 07	Protection 17	Fund 74	Fund 75	Fund 76	Fund 77	Fund 84	Fund 97	Revenue
Carryover Budget	4901	6,421,000			103,000			540,000	198,000			1,600,000	10,356,000	19,218,000
Transfer Out to Other Funds	4909	-14,231,000							-214,000					-14,445,000
Transfer In from Other Funds	4910		1,539,000	2,645,000			3,046,000			1,749,000			5,466,000	14,445,000
Leased money (New Loans)	4911												2,000,000	2,000,000
TOTAL AVAILABLE FOR YEAR		16,770,000	3,070,000	6,191,000	233,000	1,428,000	8,190,000	552,000	1,649,000	5,375,000	1,367,000	1,600,000	17,822,000	64,247,000

**Franklin County Fiscal Court**  
**Liabilities Budget FY 2026**

ESTIMATE

Issue Identifier	Issue 1	Issue 2	Issue 3	Issue 4	Issue 5	Issue 6	Issue 7
1. Fund & Major Object Code	PPC	PPC	97-7700-699	97-7700-699	01-5403-739	97-7700-699	97-7700-699
2. Project Description	Judicial Center	Judicial Center	Fire Station Bond	Bond Issue Energy and Fire Truck	Mower	Road Garage, Fire Truck, Park Projects	Lakeview Park-Phase 1
3. Contract Term	10 Years	14	10 Years	20 years	5 years	20 years	20 years
4. Effective Interest Rate %	3% to 5% varies	3.08%	2.25%	2.00%	4.99%	3.89%	TBD
5. Issue Date	8/27/2020	12/1/2017	10/28/2015	12/10/2020	1/24/2023	7/18/2023	TBD
6. Total Principal Amount	\$9,260,000	\$8,410,000	\$2,200,000	\$5,560,000	\$79,040	\$10,000,000	\$ 2,000,000
7. Total Interest Amount	\$1,003,591	\$3,170,818	\$263,155	\$1,570,599	\$9,031	\$5,856,663	
8. Total Issue (sum 6 & 7)	\$10,263,591	\$11,580,818	\$2,463,155	\$7,130,599	\$88,071	\$15,856,663	
9. Outstanding Principal	\$4,990,000	\$8,140,000	\$240,000	\$4,465,000	\$35,927	\$9,915,000	
10. Outstanding Interest	\$385,150	\$1,061,489	\$2,496	\$838,421	\$2,440	\$5,046,300	
11. Less Reserve Earnings							
12. Total Outstanding	\$5,375,150	\$9,201,489	\$242,496	\$5,303,421	\$38,367	\$14,961,300	
13. Next Payment Due Date	10/1/2025	10/1/2025	12/1/2025	12/20/2025	7/20/2025	12/1/2025	
<b>14. Total Due this Budget FY'26</b>	<b>Paid directly by AOC</b>		<b>\$242,496</b>	<b>\$433,119</b>	<b>\$14,852</b>	<b>\$451,100</b>	<b>\$155,000</b>
Final Payment Payoff date	8/27/2030	4/1/2031	6/1/2026	6/30/2039	1/20/2028	6/30/2043	TBD

BUDGET SIGNATURE PAGE

Budget Document  
Page 16 of 16

Submitted

Date May 14, 2025

Signed [Signature] /Michael Mueller  
County Judge/Executive

Approved as to Form and Classification

Date: May 19, 2025

Signed: Robert O. Brown  
State Local Finance Officer

I certify that this budget, incorporating the changes if any, as required by the State Local Finance Officer, has been duly adopted by the Franklin  
County Fiscal Court on the 4 day of June, 20 25.

Signed [Signature]  
County Judge/Executive

Attest Kim Cox  
County Clerk

Initial budget submission is one (1) original and two (2) copies. Return final budget as adopted by the fiscal court within fifteen (15) days of adoption.

All materials should be sent to:  
Department for Local Government  
Attention: State Local Finance Officer  
1024 Capital Center Drive, Suite 340  
Frankfort, KY 40601