



**OFFICE OF THE GOVERNOR
DEPARTMENT FOR LOCAL GOVERNMENT**

Andy Beshear
GOVERNOR

Matt Sawyers
COMMISSIONER

100 Airport Road, Third Floor
Frankfort, Kentucky 40601
Phone: (502) 573-2382
Fax: (502) 227-8691

May 22, 2026

The Honorable Michael Mueller
Franklin County Judge Executive
321 West Main Street
Frankfort, KY 40601

Dear Judge Mueller:

Enclosed you will find the approved 2026 - 2027 fiscal year budget for Franklin County. It is important that I relay to you that no county expenditures can be legally made after July 1 until the budget is adopted. After adoption of your budget by ordinance, the county **MUST** provide the Department for Local Government a copy of the approved budget. Please send this via email to your Local Government Advisor.

I also would like you to know that typically we do not receive assessment information necessary to set county tax rates prior to July 1, 2026. Upon receipt of the assessment information from the Department of Revenue, we will calculate the compensating and 4% tax rate as required by law and forward that information to you and your county clerk.

If you have any questions concerning your budget, please feel free to contact your Local Government Advisor at 800-346-5606.

Sincerely,

A handwritten signature in blue ink that reads "Robert O. Brown".

Robert O. Brown
State Local Finance Officer

Enclosures

Ordinance #14-2026

FRANKLIN COUNTY FY27 SUMMARY ANALYSIS OF APPROPRIATIONS

Category	Purpose	Budget Appropriation
General Fund		
5000	General Government	\$ 6,472,800
5100	Protection to Persons and Property	\$ 1,157,000
5200	General Health and Sanitation	\$ 2,224,900
5300	Social Services	\$ 475,400
5400	Recreation & Culture	\$ 824,200
8000	Capital Projects/Support	\$ 3,713,390
9000	Administration	\$ 3,254,000
	Total General Fund	\$ 18,121,690
 Road Fund		
5200	General Health and Sanitation	\$ 6,900
6100	Roads	\$ 3,236,000
9000	Administration	\$ 377,000
	Total Road Fund	\$ 3,619,900
 Jail Fund		
5100	Protection to Persons and Property	\$ 5,691,300
9000	Administration	\$ 1,093,000
	Total Jail Fund	\$ 6,784,300
 Local Government Economic Assistance Fund		
6100	Roads	\$ 406,000
	Total LGEA	\$ 406,000
 Federal Community Development Project Fund		
5000	General Government	\$ 1,250,000
	Total Federal Project CDBG Fund	\$ 1,250,000
 Fire Protection Fund		
5100	Protection to Persons and Property	\$ 5,855,200
9000	Administration	\$ 2,601,000
	Total Fire Protection Fund	\$ 8,456,200
 County Clerk Fund		
5000	General Government	\$ 979,000
9000	Administration	\$ 360,000
	Total County Clerk Fund	\$ 1,339,000

FRANKLIN COUNTY
FY27 SUMMARY ANALYSIS OF APPROPRIATIONS

Category	Purpose	Budget Appropriation
County Sheriff Fund		
	5000 General Government	\$ 4,350,500
	9000 Administration	\$ 1,525,000
	Total County Sheriff Fund	\$ 5,875,500
 Clerk Storage Fees		
	5000 General Government	\$ 450,000
	Total County Clerk Fund	\$ 450,000
 Tourism Fund		
	5000 General Government	\$ 1,075,000
	7000 Debt Service	\$ 550,000
	Total Tourism Fund	\$ 1,625,000
 Opioid Settlement Fund		
	5300 Social Services	\$ 205,000
	9000 Administration	\$ 285,000
	Total Opioid Settlement Fund	\$ 490,000
 American Rescue Plan Act Fund		
	8000 Capital Projects	\$ 1,405,000
	Total ARPA Fund	\$ 1,405,000
 Capital Acquisition Fund		
	7000 Debt Service	\$ 1,127,000
	8000 Capital Projects	\$ 7,735,000
	Total Capital Acquisition Fund	\$ 8,862,000

Total Budget Appropriations	Budget Appropriation	
Total General Fund	\$	18,121,690
Total Road Fund	\$	3,619,900
Total Jail Fund	\$	6,784,300
Total LGEA Fund	\$	406,000
Total Federal CDBG Fund	\$	1,250,000
Total Fire Protection Fund	\$	8,456,200
Total County Clerk Fund	\$	1,339,000
Total County Sheriff Fund	\$	5,875,500
Total Clerk Storage Fees	\$	450,000
Total Tourism Fund	\$	1,625,000
Total Opioid Settlement Fund	\$	490,000
Total ARPA Federal Fund	\$	1,405,000
Total Capital Acquisition Fund	\$	8,862,000
 Grand Total All Funds	 \$	 58,684,590

**Franklin County Fiscal Court
FY27 Budget Appropriation by Account**

Account	FY27 Budget
01 General Fund	18,121,690
5001 County Judge	414,500
01-5001-101 Co. Judge/Ex Salary	139,000
01-5001-103 Deputy and Staff	224,000
01-5001-212 Training Incent.-Co.Judge	5,500
01-5001-445 Office Supplies - General	21,000
01-5001-481 Uniforms - County Judge	2,000
01-5001-563 Postal Charges	10,000
01-5001-569 Regist, Conf, Training - General	9,000
01-5001-709 Furniture & Fixtures	4,000
5005 County Attorney	334,000
01-5005-101 Co.Attorney/Salary	66,000
01-5005-185 Other Salaries/Wages	212,000
01-5005-331 Office Space Rent (JC)	39,000
01-5005-332 Codification Services	6,000
01-5005-445 Office Supplies - Co Atty	10,000
01-5005-725 Office Equipment	1,000
5020 Coroner	260,000
01-5020-101 Coroner/Salary	42,000
01-5020-103 Deputy Coroner/Salary	92,000
01-5020-165 Coroner Administrative Assistant	25,000
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
5025 Magistrates	282,000
01-5025-101 Magistrates-Salaries	210,000
01-5025-210 Committee Stipend	22,000
01-5025-212 Training Inc.Magistrates	32,000
01-5025-569 Regist, Conf, Training -Magistrates	18,000
5030 PVA	101,000
01-5030-367 Prop.Val.Adm.Stat.Contrib	101,000
5035 Appeals Board	1,000
01-5035-304 Bd.Assess.Appeals/P.Diem	1,000
5040 Treasurer	239,000
01-5040-102 County Treasurer	98,000
01-5040-105 Bookkeeper	32,000
01-5040-212 Training Incentive	4,000
01-5040-318 Payroll Software Services	62,000
01-5040-445 Office Supplies - Treasurer	1,000

01-5040-569	Regist, Conf, Training - Treasurer	3,000
01-5040-705	Software Support & License	39,000
5046	Human Resources	144,000
01-5046-106	Human Resource/Payroll Admin	143,000
01-5046-569	Regist, Conf, Training - HR	1,000
5047	Tax Administrator	932,500
01-5047-142	Occupation Tax Admin	137,000
01-5047-413	Software Support & License	6,500
01-5047-445	Office Supplies, Occ.Tax	3,000
01-5047-567	Occupational Tax Refunds	15,000
01-5047-569	Registr, Conf, Training - Tax Admin	1,000
01-5047-902	Shared Taxes	770,000
5060	Law Librarian	1,200
01-5060-101	Law Librarian	1,200
5065	Elections	84,000
01-5065-347	Elections Off.Per Diem	84,000
5070	Planning & Zoning	1,187,500
01-5070-106	Planning and Zoning/Sal.	327,000
01-5070-185	Plann.& Zoning Inspectors	292,000
01-5070-323	Engineering Services	301,000
01-5070-398	Stormwater Engineer FY10	100,000
01-5070-445	Office Supplies - PZ	8,500
01-5070-481	Uniforms - PZ	1,500
01-5070-507	P & Z Comm. Contribution	35,000
01-5070-566	Planning/Zoning City Agreement	50,000
01-5070-567	Plan/Zoning Fee Refunds	500
01-5070-569	Regist, Conf, Training - PZ	12,000
01-5070-705	Office Equipment	25,000
01-5070-723	Vehicle	35,000
5075	Economic Development	54,000
01-5075-905	Tax Abatements	54,000
5076	Community Development	130,000
01-5076-106	Community Development	84,000
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
5080	Annex 313/315 W Main Bldgs	602,900
01-5080-177	Maintenance Salaries	86,500
01-5080-329	Janitorial Contract	28,000
01-5080-411	Custodial Supplies - General	7,000
01-5080-481	Uniforms - General	2,000
01-5080-571	Renewals and Repairs	425,400
01-5080-573	Telephones All Departments	22,000
01-5080-578	Utilities - W. Main	32,000
5081	Judicial Center	1,356,200
01-5081-177	Maintenance Personnel(JC)	140,000
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	107,000
01-5081-569	Memberships & Training	1,000
01-5081-571	Building Maint/Repair(JC)	863,200
01-5081-578	Utilities (JC)	123,000
5085	Other County Buildings	131,000
01-5085-571	County Bldgs - Repairs	65,000
01-5085-578	County Bldgs.Utilities	66,000
5086	Fiscal Court 321 W Main Bldg	46,000
01-5086-329	Janitorial Contract	16,000
01-5086-571	Fiscal Crt.Bldg.Repairs	6,000
01-5086-578	Utilities - Fiscal Crt Bldg	24,000
5091	IT Data Processing	172,000
01-5091-106	Information Tech Staff	55,000
01-5091-318	Technical Support	70,000
01-5091-705	IT/Data Processing Supply	47,000
5102	Juvenile Detention	5,000
01-5102-315	Juvenile Detention	5,000
5135	Emergency Services	25,000
01-5135-399	Dist & Emerg.Ser.Contrib.	25,000
5140	Ambulance Service	800,000
01-5140-303	Ambulance Service	800,000
5145	E911 Service	320,000
01-5145-322	Emergency Dis. (E911)	320,000
5175	Public Defender	7,000
01-5175-903	Public Defender-Contrib.	7,000
5205	Animal Control	114,000
01-5205-399	Dog Control,Humane Soc.	113,000
01-5205-705	Animal Control Equipment	1,000
5212	Landfill & Litter Disposal	61,500
01-5212-348	Litter Grant Program	37,300
01-5212-366	HHW Grant & Landfill Disposal	24,200
5215	Solid Waste Collection	1,865,000
01-5215-107	Solid Waste Administrator	59,000
01-5215-314	AmeriCorps Program	6,000
01-5215-366	Solid Waste Collect. Cont	1,800,000
5217	Recycling	184,400
01-5217-366	Recycling CKH & LFUCG	20,000
01-5217-446	Compost Program	126,500
01-5217-468	Recycling Program	33,900
01-5217-479	Waste Tire Recycling	4,000
5301	Indigent Services	100,000
01-5301-344	Pauper Burials	10,000
01-5301-357	Interdisciplinary Service	90,000
5305	Senior Citizens	75,000

01-5305-507	Sr. Citizens Program Cont	75,000
5315	Non Public Schools Transport	35,100
01-5315-370	Transport Children	35,100
5320	Friend of the Court	62,300
01-5320-107	Friend of Court, Salary	31,300
01-5320-185	Other Salaries-Friend of Court	26,000
01-5320-301	Accounting Services	2,000
01-5320-565	Office Supplies & Equip-FOC	3,000
5330	Outside Agency Welfare Assistance	197,000
01-5330-507	Gen. Charity & Welfare Ct	177,000
01-5330-515	CASA Program	20,000
5341	VOCA	6,000
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
5401	Lakeview Park	456,500
01-5401-106	Lakeview Park - Salaries	258,000
01-5401-179	Seasonal & Coop Workers	30,000
01-5401-455	Petroleum Products - Park	20,000
01-5401-569	Memberships & Training	2,500
01-5401-573	Telephone - Lakeview Park	1,000
01-5401-578	Utilities - Lakeview Park	52,000
01-5401-586	Maintenance - Park	55,000
01-5401-739	Other Equipment - Park	38,000
5403	Lakeview Golf	361,600
01-5403-106	Golf Course - Salaries	69,600
01-5403-179	Seasonal & Coop Workers	70,000
01-5403-331	Cart Lease - Golf Course	22,000
01-5403-332	Advertising	1,000
01-5403-423	Maintenance-Golf Course	77,000
01-5403-434	Concessions/Merch-Golf	25,000
01-5403-481	Uniforms - Golf Course	3,000
01-5403-572	Golf Sales Tax Visa Fees	40,000
01-5403-578	Utilities-Golf Course	36,000
01-5403-739	Golf Course Equipment	18,000
5420	Tourism	6,100
01-5420-548	Interlocal Special Events	6,100
8009	Sewers	3,448,890
01-8009-000	Forks of Elkhorn Sewer	3,448,890
8011	Park Improvement	39,500
01-8011-716	Franklin Co Park Improve.	39,500
8099	Other Capital Uses	225,000
01-8099-315	Holmes Street - Affordable Housing	25,000
01-8099-715	KCDC/CCEIDA Economic Development	200,000
9100	General Services	1,878,000
01-9100-301	Auditing Services	75,000
01-9100-302	Advertising	15,000

01-9100-332	Professional Services	916,000
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	762,000
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	18,000
01-9100-599	Miscellaneous Expense	1,000
9200	Contingencies	96,000
01-9200-999	Transfers Within Fund	96,000
9400	Fringe Benefits	1,280,000
01-9400-201	Social Security/Medicare	232,000
01-9400-202	Retirement	530,000
01-9400-203	Employee Health/Life Ins	328,000
01-9400-208	Unemployment Insurance	20,000
01-9400-209	Workers Compensation Ins	170,000
02	Road Fund	3,619,900
5215	Solid Waste Collection	6,900
02-5215-446	Animal Compost Site	6,900
6103	Road Office Administration	228,000
02-6103-102	Road Supervisor	92,000
02-6103-106	Road Administration	136,000
6105	Road Maintenance	3,008,000
02-6105-143	Road Workers	725,000
02-6105-329	Janitorial Contract	2,500
02-6105-336	Maintenance Equipment	190,000
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	10,000
02-6105-471	Salt/Deicing Materials	450,000
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	1,200
02-6105-578	Utilities - Road	22,000
02-6105-713	Road Equipment	50,000
02-6105-730	Road Projects	1,295,300
9400	Fringe Benefits	377,000
02-9400-201	Social Security/Medicare	73,000
02-9400-202	Retirement	168,000
02-9400-203	Employee Health/Life Ins	136,000
03	Jail Fund	6,784,300

5101 Jail	5,691,300
03-5101-101 Jailer Salary	133,300
03-5101-103 Deputies	2,938,000
03-5101-212 Training Incentive Jailer	5,500
03-5101-318 Technical Support	44,500
03-5101-336 Maintenance/Equipment	316,000
03-5101-343 Medical Services	900,000
03-5101-398 Contracted Services - SAP Program	292,000
03-5101-399 Contracted Housing-Other	1,000
03-5101-411 Custodial Supplies - Jail	22,000
03-5101-423 Food Prep. & Serv. Supp.	6,000
03-5101-425 Food	420,000
03-5101-437 Linens - Jail	20,000
03-5101-445 Office Supplies	20,000
03-5101-446 Inmate-Special Supplies/Support	25,000
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	5,000
03-5101-573 Telephone - Jail	2,000
03-5101-578 Utilities - Jail	390,000
03-5101-703 Communication Equipment	7,000
03-5101-705 Data Processing Equipment	20,000
03-5101-707 Food Service Equipment	40,000
03-5101-709 Furniture and Fixtures	5,000
03-5101-711 Specialty Equipment	20,000
9100 General Services	12,000
03-9100-551 Memberships - Jail	2,000
03-9100-569 Regist, Conf, Training - Jail	10,000
9400 Fringe Benefits	1,081,000
03-9400-201 Social Security/Medicare	236,000
03-9400-202 Retirement	512,000
03-9400-203 Employee Health/Life Ins	333,000
04 LGEA Fund	406,000
6105 Road Maintenance	406,000
04-6105-713 Equipment	276,000
04-6105-999 Contingency for transfers	130,000
07 Federal Projects Fund	1,250,000
5076 Community Development	1,250,000
07-5076-741 Farmdale Sanitation (Community Development)	1,250,000
17 Fire Protection Fund	8,456,200
5120 Fire Department	5,855,200
17-5120-113 Administrative staff	268,000
17-5120-121 Firefighters	3,649,000
17-5120-178 Incentive overtime pay	11,000
17-5120-183 Incentive pay	242,000
17-5120-340 Maint/Repairs Vehicles	75,000

17-5120-411	General Supplies	14,000
17-5120-437	Linens - Fire	1,000
17-5120-441	Equipment/Machinery Supplies	26,200
17-5120-445	Office supplies	14,000
17-5120-446	Protective Clothing	50,000
17-5120-455	Petroleum Prod - Fire	90,000
17-5120-481	Uniforms - Fire	31,000
17-5120-521	Insurance - Fire	155,000
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	885,000
17-5120-727	Generator	32,000
17-5120-739	Fire Equipment	75,000
17-5120-745	Fire Hydrants	34,000
9200	Contingencies	140,000
17-9200-202	Contingency for Retirement	140,000
9400	Fringe Benefits	2,461,000
17-9400-201	Social Security/MediCare	330,000
17-9400-202	Retirement	1,485,000
17-9400-203	Employee Health/Life Ins	481,000
17-9400-209	Workers Compensation Ins	165,000
74	Opioid Abatement/Settlement Fund	490,000
5330	Outside Agency Welfare Assistance	205,000
74-5330-507	Outside Agency Grants	205,000
9200	Contingencies	285,000
74-9200-999	Contingency Reserve	285,000
75	County Clerk Fund	1,339,000
5010	County Clerk	979,000
75-5010-101	County Clerk Salary	139,000
75-5010-185	County Clerk Annual Order Payroll	830,000
75-5010-210	Clerk Expense Allowance	4,000
75-5010-212	Clerk Training Incentive	6,000
9400	Fringe Benefits	360,000
75-9400-201	Social Security/Medicare	75,000
75-9400-202	Retirement	171,000
75-9400-203	Employee Health/Life Ins	110,000
75-9400-209	Workers Compensation Ins	4,000
76	County Sheriff Fund	5,875,500
5015	Sheriff	4,350,500
76-5015-101	County Sheriff Salary	128,000
76-5015-103	Sheriffs Annual Order (w/KLEFPF FY21)	3,706,000
76-5015-329	Janitorial Contract	10,000
76-5015-571	Sheriffs Office Repairs & Maintenance	4,000
76-5015-578	Sheriffs Office Utilities	33,000

76-5015-717	Law Enforcement Equipment	369,500
76-5015-723	Law Enforcement Vehicles	100,000
9400	Fringe Benefits	1,525,000
76-9400-201	Social Security/Medicare	294,000
76-9400-202	Retirement	700,000
76-9400-203	Employee Health/Life Ins	416,000
76-9400-209	Workers Compensation Ins	115,000
77	Tourism Fund	1,625,000
5420	Tourism	1,075,000
77-5420-507	Tourism Commission Tax Distribution	5,000
77-5420-508	Sports Tourism Commission Tax Distribution	800,000
77-5420-509	Convention Center Escrow Distribution	270,000
7700	Debt Service	550,000
77-7700-699	Fine Art Center Tax Distribution for Debt	550,000
79	Clerk Storage Fees	450,000
5010	County Clerk	450,000
79-5010-318	Document Storage Contract	450,000
84	American Rescue Plan Act Fund	1,405,000
8009	Sewers	1,405,000
84-8009-398	Sewer Pump Station & Tank	1,405,000
97	Capital Improvement Fund	8,862,000
7700	Debt Service	1,127,000
97-7700-699	Debt Service	1,127,000
8001	Capital Projects	7,385,000
97-8001-332	Professional Services	100,000
97-8001-755	Lakeview Park - Phase 1	7,000,000
97-8001-760	Park - 67 Buena Vista	285,000
8011	Park Improvement	350,000
97-8011-715	Land Acquisition	350,000
Grand Total		58,684,590

FRANKLIN COUNTY FISCAL COURT REVENUE ACCOUNTS SUMMARY FY27

Revenue Budget FY2027	Object	General	Road	Jail	LGEA	Federal Projects	Fire	Opioid	County Clerk	County Sheriff	Tourism	Clerk Storage	ARPA	Capital	2027 Estimated
Source	Code	Fund 01	Fund 02	Fund 03	Fund 04	Fund 07	Protection 17	Fund 74	Fund 75	Fund 76	Fund 77	Fund 79	Fund 84	Fund 97	Revenue
Real Estate Tax	4101	7,000,000													7,000,000
Tangible Personal Property	4102	426,000													426,000
Motor Vehicle Tax	4103	992,000													992,000
Delinquent Property Taxes	4104	85,000													85,000
Bank Franchise Deposit Tax	4130	215,000													215,000
Franchise Corporations	4131	350,000													350,000
Distilled Spirits	4132	200,000													200,000
Occupational License Fee	4134	6,400,000													6,400,000
Occupational License Fee	4134-566	800,000													800,000
Deed Transfer	4135	250,000													250,000
Insurance Premium Taxes	4137						5,450,000								5,450,000
Transient Room Tax	4138										1,625,000				1,625,000
Net Profits Fee	4139	1,200,000													1,200,000
County Clerk Excess Fees	4302								251,000						251,000
Sheriff Excess Fees	4304									1,400					1,400
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	10,400					12,200								22,600
State Medical Reimbursements	4506			80,000											80,000
State Grants	4510	3,076,900	347,300							410,000					3,834,200
3% Emergency Co Aid	4513		23,500												23,500
Truck License Distribution	4516		220,000												220,000
Drivers License Receipts	4517		10,000												10,000
County Road Aid	4518		759,000												759,000
Municipal Road Aid	4519		177,000												177,000
Elections	4520	106,000													106,000
Mineral Tax--LGEA	4529				130,000										130,000
Space Rental--AOC	4532	1,269,200													1,269,200
Jail Operation Pay	4533			89,000											89,000
Jail Medical Payments	4534			7,000											7,000
Jail Operation Court Costs	4535			25,000											25,000
Jail Contracts	4536			630,000											630,000
Jail State Prisoner Payment	4537			1,430,000											1,430,000
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	545,000													545,000
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

FRANKLIN COUNTY FISCAL COURT REVENUE ACCOUNTS SUMMARY FY27

Revenue Budget FY2027	Object	General	Road	Jail	LGEA	Federal Projects	Fire	Opioid	County Clerk	County Sheriff	Tourism	Clerk Storage	ARPA	Capital	2027 Estimated
Source	Code	Fund 01	Fund 02	Fund 03	Fund 04	Fund 07	Protection 17	Fund 74	Fund 75	Fund 76	Fund 77	Fund 79	Fund 84	Fund 97	Revenue
Local Correccions 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	85,000													85,000
Golf Concessions	4604-428	30,000													30,000
Golf Course--Driving Range	4604-499	72,000													72,000
Golf Course--Greens Fees	4604-551	150,000													150,000
Golf Course - Sales Tax	4604-572	25,000													25,000
Jail Bond Acceptance Fees	4633			2,000											2,000
Jail Administration Fees	4634			42,000											42,000
Inmate Per Diem	4634-515			45,000											45,000
Inmate Medical Copays	4634-549			15,000											15,000
Jail Telephone Commission	4702			100,000											100,000
Sublease Revenue	4711	2,600													2,600
Courthouse Rent-Com. Atty	4712	27,000													27,000
Recycling Receipts	4713	20,000													20,000
KACO Dividend	4725	79,500													79,500
Insurance Proceeds	4726														0
Reimbursements	4727	485,100													485,100
Miscellaneous Revenues	4731	15,000	5,000	20,000			5,000								45,000
Clerk Permanent Storage Fees	4731											125,000			125,000
County Clerk Reimbursement	4798								979,000						979,000
Sheriff Payroll Reimbursement	4799									3,706,000					3,706,000
Animal Carcass Handling	4799		16,000												16,000
Interest Earned	4801	400,000						15,000				5,000			420,000
TOTAL REVENUES		25,326,700	1,652,800	2,907,000	130,000	0	5,792,200	15,000	1,230,000	4,166,400	1,625,000	130,000	0	0	42,975,100

FRANKLIN COUNTY FISCAL COURT REVENUE ACCOUNTS SUMMARY FY27

Revenue Budget FY2027	Object	General	Road	Jail	LGEA	Federal Projects	Fire	Opioid	County Clerk	County Sheriff	Tourism	Clerk Storage	ARPA	Capital	2027 Estimated
Source	Code	Fund 01	Fund 02	Fund 03	Fund 04	Fund 07	Protection 17	Fund 74	Fund 75	Fund 76	Fund 77	Fund 79	Fund 84	Fund 97	Revenue
Carryover Budget	4901	8,381,490			276,000	1,250,000		475,000				320,000	2,170,000	2,837,000	15,709,490
Transfer Out to Other Funds	4909	-15,586,500											-765,000		-16,351,500
Transfer In from Other Funds	4910		1,967,100	3,877,300			2,664,000		109,000	1,709,100				6,025,000	16,351,500
Leased money (New Loans)	4911														0
TOTAL AVAILABLE FOR YEAR		18,121,690	3,619,900	6,784,300	406,000	1,250,000	8,456,200	490,000	1,339,000	5,875,500	1,625,000	450,000	1,405,000	8,862,000	58,684,590

Franklin County Fiscal Court
Liabilities Budget FY 2027

Issue Identifier	Issue 1	Issue 2	Issue 3	Issue 4
1. Fund & Major Object Code	PPC	PPC	97-7700-699	97-7700-699
2. Project Description	Judicial Center	Judicial Center	Bond Issue Energy and Fire Truck	Road Garage, Fire Truck, Park Projects
3. Contract Term	10 Years	14	20 years	20 years
4. Effective Interest Rate %	3% to 5% varies	3.08%	2.00%	3.89%
5. Issue Date	8/27/2020	12/1/2017	12/10/2020	7/18/2023
6. Total Principal Amount	\$9,260,000	\$8,410,000	\$5,560,000	\$10,000,000
7. Total Interest Amount	\$1,003,591	\$3,170,818	\$1,570,599	\$5,856,663
8. Total Issue (sum 6 & 7)	\$10,263,591	\$11,580,818	\$7,130,599	\$15,856,663
9. Outstanding Principal	\$4,925,000	\$6,700,000	\$4,160,000	\$9,872,358
10. Outstanding Interest	\$317,850	\$759,939	\$710,302	\$4,615,200
11. Less Reserve Earnings				
12. Total Outstanding	\$5,242,850	\$7,459,939	\$4,870,302	\$14,487,558
13. Next Payment Due Date	10/1/2026	10/1/2026	12/20/2026	12/1/2026
14. Total Due this Budget FY'27	Paid directly by AOC		\$436,606	\$690,100
Final Payment Payoff date	8/27/2030	4/1/2031	6/30/2039	6/30/2043

BUDGET SIGNATURE PAGE

Budget Document
Page 16 of 16

Submitted

Date May 13, 2026

Signed [Signature] /Michael Mueller
County Judge/Executive

Approved as to Form and Classification

Date: May 22, 2026

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 10 day of June, 20 26.

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