

1 AN ACT relating to appropriations measures providing funding and establishing
2 conditions for the operations, maintenance, support, and functioning of the government of
3 the Commonwealth of Kentucky and its various officers, cabinets, departments, boards,
4 commissions, institutions, subdivisions, agencies, and other state-supported activities.

5 ***Be it enacted by the General Assembly of the Commonwealth of Kentucky:***

6 ➔Section 1. The State/Executive Branch Budget is as follows:

7 **PART I**

8 **OPERATING BUDGET**

9 **(1) Funds Appropriations:** There is appropriated out of the General Fund, Road
10 Fund, Restricted Funds accounts, Federal Funds accounts, or Bond Funds accounts for
11 the fiscal year beginning July 1, 2025, and ending June 30, 2026, for the fiscal year
12 beginning July 1, 2026, and ending June 30, 2027, and for the fiscal year beginning July
13 1, 2027, and ending June 30, 2028, the following discrete sums, or so much thereof as
14 may be necessary. Appropriated funds are included pursuant to KRS 48.700 and 48.710.
15 Each appropriation is made by source of respective fund or funds accounts.
16 Appropriations for the following officers, cabinets, departments, boards, commissions,
17 institutions, subdivisions, agencies, and budget units of the state government, and any and
18 all other activities of the government of the Commonwealth, are subject to the provisions
19 of Chapters 12, 42, 45, and 48 of the Kentucky Revised Statutes and compliance with the
20 conditions and procedures set forth in this Act.

21 **(2) Tobacco Settlement Funds:** Appropriations identified as General Fund
22 (Tobacco) in Part I, Operating Budget, of this Act are representative of the amounts
23 provided in Part X, Phase I Tobacco Settlement, of this Act and are not to be appropriated
24 in duplication.

25 **A. GENERAL GOVERNMENT**

26 **Budget Units**

27 **1. OFFICE OF THE GOVERNOR**

1		2026-27	2027-28
2	General Fund	6,688,100	6,607,200
3	Restricted Funds	287,900	287,800
4	TOTAL	6,976,000	6,895,000

5 **(1) Salary Increment:** Notwithstanding KRS 64.480(2), the increment provided
6 on the base salary of the Lieutenant Governor shall be the same as that provided for
7 eligible state employees in Part IV of this Act.

8 Notwithstanding KRS 64.480(4), the increment provided on the base salary of the
9 Governor shall be the same as that provided for eligible state employees in Part IV of this
10 Act.

11 **2. OFFICE OF STATE BUDGET DIRECTOR**

12		2026-27	2027-28
13	General Fund	3,782,900	3,749,000
14	Restricted Funds	261,400	261,400
15	Federal Funds	62,000	-0-
16	TOTAL	4,106,300	4,010,400

17 **(1) Participation in Transparent Governing - Full Disclosure of Inmate**
18 **Population Forecasts and Related Materials:** The Office of State Budget Director shall
19 provide the methodology, assumptions, data, and all other related materials used to
20 project biennial offender population forecasts conducted by the Office of State Budget
21 Director, the Kentucky Department of Corrections, and any consulting firms, to the
22 Interim Joint Committee on Appropriations and Revenue by October 1, 2027. This
23 submission shall include but not be limited to the projected state, county, and community
24 offender populations for the 2028-2030 fiscal biennium and must coincide with the
25 budgeted amount for these populations. This submission shall clearly divulge the
26 methodology and reasoning behind the budgeted and projected offender population in a
27 commitment to participate in transparent governing.

1 **3. HOMELAND SECURITY**

2		2026-27	2027-28
3	General Fund	5,632,600	5,626,200
4	Restricted Funds	4,411,800	4,360,100
5	Federal Funds	9,955,400	9,983,700
6	TOTAL	19,999,800	19,970,000

7 **(1) School Safety:** Included in the above appropriations is sufficient funding to
8 implement and carry out the provisions of 2024 Ky. Acts ch. 165.

9 **4. VETERANS' AFFAIRS**

10		2026-27	2027-28
11	General Fund	38,152,300	40,306,800
12	Restricted Funds	107,228,800	108,377,900
13	Federal Funds	200,100	200,100
14	TOTAL	145,581,200	148,884,800

15 **(1) Weekend and Holiday Premium Pay Incentive:** The Kentucky Veterans
16 Centers are authorized to continue the weekend and holiday premium pay incentive for
17 the 2026-2028 fiscal biennium.

18 **(2) Congressional Medal of Honor Recipients - Travel and Per Diem:** The
19 Commissioner of the Department of Veterans' Affairs may approve travel and per diem
20 expenses incurred when Kentucky residents who have been awarded the Congressional
21 Medal of Honor attend veterans, military, or memorial events in the Commonwealth of
22 Kentucky.

23 **(3) State Veterans Nursing Home:** All state veterans' nursing homes must meet
24 a combined 80 percent bed occupancy rate before any future projects will be considered.
25 Once the 80 percent threshold has been met, it is the intent of the General Assembly that
26 any future beds allocated from the United States Department of Veterans Affairs or
27 reallocated from the Kentucky Department of Veterans' Affairs be dedicated to a state

1 veterans nursing home in Magoffin County to serve that area.

2 **(4) Kentucky Homeless Veterans Program:** Included in the above General
3 Fund appropriation is \$300,000 in each fiscal year to provide emergency financial
4 assistance to Kentucky's homeless veterans.

5 **(5) Debt Service:** Included in the above General Fund appropriation is \$665,000
6 in fiscal year 2026-2027 and \$1,330,000 in fiscal year 2027-2028 for new debt service to
7 support new bonds as set forth in Part II, Capital Projects Budget, of this Act.

8 **(6) Thomson-Hood Veterans Center Additional Positions:** Included in the
9 above Restricted Funds appropriation is \$5,110,800 in fiscal year 2026-2027 and
10 \$5,488,400 in fiscal year 2027-2028 for additional positions at the Thomson-Hood
11 Veterans Center.

12 **(7) Western Kentucky Veterans Center Additional Positions:** Included in the
13 above Restricted Funds appropriation is \$6,397,400 in fiscal year 2026-2027 and
14 \$6,778,600 in fiscal year 2027-2028 for additional positions at the Western Kentucky
15 Veterans Center.

16 **5. KENTUCKY INFRASTRUCTURE AUTHORITY**

	2026-27	2027-28
17 General Fund	2,981,600	4,550,300
18 Restricted Funds	8,306,100	10,782,900
19 Federal Funds	401,827,000	288,578,900
20 TOTAL	413,114,700	303,912,100

21 **(1) Debt Service:** Included in the above appropriations is \$1,151,500 in General
22 Fund and \$2,486,000 in Restricted Funds in fiscal year 2026-2027 and \$2,781,500 in
23 General Fund and \$4,972,000 in Restricted Funds in fiscal year 2027-2028 for new debt
24 service to support new bonds as set forth in Part II, Capital Projects Budget, of this Act.

25 **(2) Area Development District Reporting and Compensation:** Each area
26 development district shall submit a comprehensive financial report to the Kentucky
27

Infrastructure Authority detailing by September 1, 2026, all expenditures made during the preceding fiscal year to satisfy the requirements of any contract or agreement between the district and the authority. This report shall include details concerning contracted water management planning services and the maintenance of the Water Resource Information System (WRIS) and other relevant contracted services.

The Kentucky Infrastructure Authority shall submit a report to the Interim Joint Committee on Appropriations and Revenue by November 1, 2026. The report shall include information received from the area development districts as well as financial information detailing funding distributed to the area development districts for WRIS and other relevant contracted services.

6. MILITARY AFFAIRS

	2026-27	2027-28
General Fund	29,252,300	28,669,500
Restricted Funds	20,687,500	20,782,800
Federal Funds	87,463,800	87,870,800
TOTAL	137,403,600	137,323,100

(1) Kentucky National Guard: Included in the above General Fund appropriation is \$4,500,000 in each fiscal year to be expended, subject to the conditions and procedures provided in this Act, which are required as a result of the Governor's declaration of emergency pursuant to KRS Chapter 39A, and the Governor's call of the Kentucky National Guard to active duty when an emergency or exigent situation has been declared to exist by the Governor. Notwithstanding KRS 45.229, any portion of the \$4,500,000 not expended shall lapse to the Budget Reserve Trust Fund Account (KRS 48.705) at the end of each fiscal year. In the event that costs for Governor-declared emergencies or the Governor's call of the Kentucky National Guard for emergencies or exigent situations exceed \$4,500,000 annually, up to \$100,000,000 for the 2026-2028 fiscal biennium shall be deemed necessary government expenses and shall be paid from

1 the General Fund Surplus Account (KRS 48.700) or the Budget Reserve Trust Fund
2 Account (KRS 48.705).

3 **(2) Disaster or Emergency Aid Funds:** Subject to the conditions and procedures
4 in this Act, in the event of a presidentially declared disaster or emergency, the
5 Department of Military Affairs may request from the Finance and Administration
6 Cabinet, as a necessary government expense, up to \$25,000,000 in each fiscal year from
7 the General Fund to be used as required to match federal aid for which the state would be
8 eligible. These necessary funds shall be made available from the General Fund Surplus
9 Account (KRS 48.700) or the Budget Reserve Trust Fund Account (KRS 48.705).

10 All moneys reimbursed to the state by the Federal Emergency Management Agency
11 (FEMA) for eligible disaster-related expenditures shall be deposited into the Budget
12 Reserve Trust Fund Account (KRS 48.705).

13 **7. COMMISSION ON HUMAN RIGHTS**

14		2026-27	2027-28
15	General Fund	1,999,200	1,985,900
16	Restricted Funds	10,000	10,000
17	Federal Funds	434,200	434,200
18	TOTAL	2,443,400	2,430,100

19 **8. COMMISSION ON WOMEN**

20 **(1) Redistribution of Resources:** Notwithstanding KRS 12.020, 12.023, 14.260,
21 15A.190, 214.554, and 344.510 to 344.530, no General Fund appropriation is provided
22 for the Commission on Women in order to provide additional funding for Domestic
23 Violence Shelters, Rape Crisis Centers, and Children's Advocacy Centers.

24 **9. DEPARTMENT FOR LOCAL GOVERNMENT**

25		2026-27	2027-28
26	General Fund	10,227,100	12,001,300
27	Restricted Funds	4,320,700	2,262,300

1	Federal Funds	242,402,800	242,437,200
2	TOTAL	256,950,600	256,700,800

3 **(1) Appalachian Regional Commission Matching Funds:** Included in the
 4 above General Fund appropriation is \$240,000 in fiscal year 2026-2027 and \$232,500 in
 5 fiscal year 2027-2028 for Area Development Districts to match increased Appalachian
 6 Regional Commission grants.

7 **(2) Kentucky Mountain Regional Recreation Authority:** Included in the above
 8 Restricted Funds appropriation is \$1,500,000 in each fiscal year for the Kentucky
 9 Mountain Regional Recreation Authority. Restricted Funds shall be transferred from the
 10 Tourism, Arts and Heritage Cabinet from taxes collected pursuant to KRS 142.400(2).

11 **(3) Local Government Operations:** Notwithstanding KRS 65A.020(5)(a),
 12 included in the above Restricted Funds appropriation is \$2,000,000 in fiscal year 2026-
 13 2027 to support the operations of the Department for Local Government.

14 **10. LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUND**

15		2026-27	2027-28
16	General Fund	27,926,700	25,211,700

17 **(1) Allocation of the Local Government Economic Assistance Fund:**
 18 Notwithstanding KRS 42.470(1)(a), 70 percent of moneys in the Local Government
 19 Economic Assistance Fund shall be distributed to each coal producing county on the
 20 basis of the ratio of coal severed in each respective county to the coal severed statewide.
 21 Notwithstanding KRS 42.470(1)(c), no allocation shall be distributed to non-coal
 22 producing counties.

23 **(2) Coal Haul Road System:** Notwithstanding KRS 42.455(2), no funds
 24 appropriated to the Local Government Economic Assistance Fund are required to be
 25 spent on the coal haul road system.

26 **11. LOCAL GOVERNMENT ECONOMIC DEVELOPMENT FUND**

27		2026-27	2027-28
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1	General Fund	20,494,800	15,059,000
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(1) **Coal Severance Tax Transfers:** Notwithstanding KRS 42.450 to 42.495, 70 percent of the severance and processing taxes on coal collected annually, except items described in subsection (2) below, shall be transferred to the Local Government Economic Development Fund. Notwithstanding KRS 42.450 to 42.495, 30 percent of the severance and processing taxes on coal collected annually, except items described in subsection (2) below, shall be transferred to the Local Government Economic Assistance Fund. Transfers to the Local Government Economic Development Fund and the Local Government Economic Assistance Fund shall be made quarterly in July, October, January, and April based upon actual revenues from the prior quarter.

11 **(2) Coal Severance Tax Collections Calculations and Transfers:** The above
12 appropriations from the General Fund are based on the official estimate presented by the
13 Office of State Budget Director. Notwithstanding KRS 42.450 to 42.495, coal severance
14 tax collections during the 2026-2028 fiscal biennium shall first be allocated to the
15 following programs or purposes on a quarterly basis:

(a) Department for Local Government: An annual appropriation of \$669,700 in each fiscal year is appropriated as General Fund moneys to the Department for Local Government budget unit for Local Government Economic Development Fund and Local Government Economic Assistance Fund project administration costs;

(b) Debt Service: An annual appropriation of 100 percent of the debt service necessary to support bonds authorized in 2003 Ky. Acts ch. 156, 2005 Ky. Acts ch. 173, 2006 Ky. Acts ch. 252, 2008 Ky. Acts ch. 127, and 2010 (1st Extra. Sess.) Ky. Acts ch. 1, in the amount of \$17,747,700 in fiscal year 2026-2027 and \$16,786,700 in fiscal year 2027-2028 is appropriated for that purpose;

(c) Osteopathic Medicine Scholarship Program: Notwithstanding KRS 164.7891(11)(b), no transfers shall be made to the Osteopathic Medicine Scholarship Program within the Kentucky Higher Education Assistance Authority;

1 (d) Pharmacy Scholarships: Notwithstanding KRS 164.7890(11)(c), no transfers
2 shall be made to the Coal County Pharmacy Scholarship Program within the Kentucky
3 Higher Education Assistance Authority; and

4 (e) Kentucky Coal Fields Endowment Authority: Notwithstanding KRS
5 42.453(3), no transfers shall be made to the Kentucky Coal Field Endowment Authority.

6 **(3) Allocation of the Local Government Economic Development Fund:**
7 Notwithstanding KRS 42.4592(1), 50 percent of Local Government Economic
8 Development Fund moneys shall be allocated in accordance with KRS 42.4592(1)(a), and
9 50 percent shall be allocated in accordance with KRS 42.4592(1)(b).

10 **(4) Use of the Local Government Economic Development Fund:**
11 Notwithstanding KRS 42.450 to 42.495, all funds appropriated to Local Government
12 Economic Development Fund Single-County Accounts shall be allocated to projects with
13 the concurrence of the respective county judge/executive, state senator(s), and state
14 representative(s) of each county. If concurrence is not achieved, the fiscal court of each
15 county may apply for grants through the Department for Local Government pursuant to
16 KRS 42.4588.

17 **12. AREA DEVELOPMENT FUND**

18 **(1) Area Development Fund:** Notwithstanding KRS 42.345 to 42.370 and
19 48.185, or any statute to the contrary, no funding is provided for the Area Development
20 Fund.

21 **(2) Area Development District Flexibility:** Notwithstanding KRS 42.350(2) and
22 provided that sufficient funds are maintained in the Joint Funding Agreement program to
23 meet the match requirements for the Economic Development Administration grants,
24 Community Development Block Grants, Appalachian Regional Commission grants, or
25 any federal program where the Joint Funding Agreement funds are utilized to meet
26 nonfederal match requirements, an area development district with authorization from its
27 Board of Directors may request approval to transfer funding between the Area

1 Development Fund and the Joint Funding Agreement Program from the Commissioner of
2 the Department for Local Government.

3 **13. REGIONAL DEVELOPMENT AGENCY ASSISTANCE FUND**

4		2026-27	2027-28
5	Restricted Funds	6,000,000	6,000,000

6 **14. EXECUTIVE BRANCH ETHICS COMMISSION**

7		2026-27	2027-28
8	General Fund	667,200	661,500
9	Restricted Funds	509,300	500,900
10	TOTAL	1,176,500	1,162,400

11 **(1) Use of Restricted Funds:** All penalties collected or received by the Executive
12 Branch Ethics Commission shall be deposited in the State Treasury and credited to a trust
13 and agency fund account to the credit of the Commission to be used by the Commission
14 for the cost of conducting administrative hearings pursuant to KRS Chapter 13B.
15 Notwithstanding KRS 45.229, these funds shall not lapse and shall carry forward.

16 **15. SECRETARY OF STATE**

17		2026-27	2027-28
18	Restricted Funds	6,441,400	6,358,900

19 **(1) Use of Restricted Funds:** Notwithstanding KRS 14.140(1) and (3), the above
20 Restricted Funds may be used for the continuation of current activities within the Office
21 of the Secretary of State.

22 **(2) Salary Increment:** Notwithstanding KRS 64.480(2), the increment provided
23 on the base salary of the Secretary of State shall be the same as that provided for eligible
24 state employees in Part IV of this Act.

25 **16. BOARD OF ELECTIONS**

26		2026-27	2027-28
27	General Fund	7,710,600	7,543,100

1	Restricted Funds	111,800	106,700
2	Federal Funds	1,829,800	1,829,800
3	TOTAL	9,652,200	9,479,600

4 **(1) Cost of Elections:** Up to \$100,000 of costs associated with special elections,
5 KRS 117.345(2) costs associated with additional precincts with a voting machine, KRS
6 117.343 costs for additional registered voters, and KRS 116.145 costs for additional new
7 registered voters shall be deemed a necessary government expense and shall be paid from
8 the General Fund Surplus Account (KRS 48.700) or the Budget Reserve Trust Fund
9 Account (KRS 48.705). Any reimbursements authorized as a necessary government
10 expense according to the above provisions shall be at the same rates as those established
11 by the State Board of Elections.

12 **17. REGISTRY OF ELECTION FINANCE**

13		2026-27	2027-28
14	General Fund	1,811,300	1,845,600

15 **18. ATTORNEY GENERAL**

16		2026-27	2027-28
17	General Fund (Tobacco)	150,000	150,000
18	General Fund	27,962,800	41,957,900
19	Restricted Funds	97,805,700	82,417,900
20	Federal Funds	60,000,400	60,275,600
21	TOTAL	185,918,900	184,801,400

22 **(1) State Enforcement:** Notwithstanding KRS 248.654 and 248.703(4), included
23 in the above General Fund (Tobacco) appropriation is \$150,000 in each fiscal year for the
24 state's diligent enforcement of noncompliant nonparticipating manufacturers.

25 **(2) Expert Witnesses:** In addition to such funds as may be appropriated, the
26 Office of the Attorney General and the Unified Prosecutorial System, on behalf of the
27 Commonwealth's Attorneys, may request from the Finance and Administration Cabinet,

1 as a necessary government expense, such funds as may be necessary for expert witnesses.
2 Upon justification of the request, the Finance and Administration Cabinet shall provide
3 up to \$3,000,000 for the 2026-2028 fiscal biennium for this purpose to the Office of the
4 Attorney General and the Unified Prosecutorial System from the General Fund Surplus
5 Account (KRS 48.700) or the Budget Reserve Trust Fund Account (KRS 48.705).
6 Without charge, the Department of Insurance shall provide the Office of the Attorney
7 General any available information to assist in the preparation of a rate hearing pursuant to
8 KRS 304.17A-095. Expenditures under this subsection shall be reported to the Interim
9 Joint Committee on Appropriations and Revenue by August 1 of each year.

10 **(3) Annual and Sick Leave Service Credit:** Notwithstanding any statutory or
11 regulatory restrictions to the contrary, any former employee of the Unified Prosecutorial
12 System who has been appointed to a permanent full-time position under KRS Chapter
13 18A shall be credited annual and sick leave based on service credited under the Kentucky
14 Retirement Systems solely for the purpose of computation of sick and annual leave. This
15 provision shall only apply to any new appointment or current employee as of July 1,
16 1998.

17 **(4) Operations of the Office of the Attorney General:** Notwithstanding KRS
18 367.478(2), 367.805(3), and 367.905(5), funds may be expended in support of the
19 operations of the Office of the Attorney General. Included in the above Restricted Funds
20 appropriation in fiscal year 2026-2027 is \$15,000,000 to support the operations of the
21 Office of the Attorney General.

22 **(5) Legal Services Contracts:** The Office of the Attorney General may present
23 proposals to state agencies specifying legal work that is presently accomplished through
24 personal service contracts that indicate the Office of the Attorney General's capacity to
25 perform the work at a lesser cost. State agencies may agree to make arrangements with
26 the Office of the Attorney General to perform the legal work and compensate the Office
27 of the Attorney General for the legal services.

1 **(6) Civil Action Representation:** To ensure adequate representation of the
2 interest of the Commonwealth and to protect the financial condition of the Kentucky
3 Retirement Systems, it has been determined that it is necessary to allow the Attorney
4 General appropriate authority to engage private lawyers as co-counsel in Franklin Circuit
5 Court Civil Action Nos. 17-CI-01348 and 20-CI-00590. Due to the highly complex and
6 specialized nature of that litigation, KRS Chapter 45A, et seq. would prevent the
7 Attorney General from engaging counsel of his choice. Accordingly, to protect the
8 interest of the Commonwealth, and notwithstanding the requirements of KRS Chapter
9 45A, et seq., which are hereby waived in with respect to the Attorney General retaining
10 private lawyers to prosecute Civil Action Nos. 17-CI-01348 and 20-CI-00590, and any
11 other civil action regarding the same subject matter or seeking the same relief as Civil
12 Action Nos. 17-CI-0138 and 20-CI-00590, the Attorney General is vested with the
13 authority to hire and pay counsel of his choice on any contractual basis the Attorney
14 General deems advisable.

15 **(7) Salary Increment:** Notwithstanding KRS 64.480(2), the increment provided
16 on the base salary of the Attorney General shall be the same as that provided for eligible
17 state employees in Part IV of this Act.

18 **(8) Office of Medicaid Fraud and Abuse Control:** Included in the above
19 appropriations is \$140,000 in General Fund and \$420,000 in Federal Funds in each fiscal
20 year to support the Office of Medicaid Fraud and Abuse Control. The Office of Attorney
21 General shall submit an annual report beginning December 1, 2026, to the Interim Joint
22 Committee on Appropriations and Revenue. The report shall include the number of
23 reported fraud incidents, the types of fraud reported, the number of reported fraud
24 incidents investigated by the office, the monetary amount involved in the fraudulent
25 activity, and the resolution of the reported fraud incidents.

26 **(9) Administrative Hearings:** Included in the above appropriations is
27 \$3,241,200 in Restricted Funds and \$1,939,700 in Federal Funds in each fiscal year to

1 support the cost of Administrative Hearings held by the Office of the Attorney General
2 for the Cabinet for Health and Family Services. The Attorney General shall bill the
3 Cabinet for Health and Family Services on a quarterly basis for the cost, not to exceed
4 \$5,180,900 each fiscal year.

5 **(10) Training Incentive Payments:** Notwithstanding KRS 15.460(1), included in
6 the above Restricted Funds appropriation is \$4,653 in fiscal year 2026-2027 and \$4,746
7 in fiscal year 2027-2028 for each participant for training incentive payments.

8 **(11) Body Armor Grant Program:** Included in the above Restricted Funds
9 appropriation is \$10,000,000 in each fiscal year of the 2026-2028 biennium for grants to
10 law enforcement and first responders for the purchase of body armor, duty weapons,
11 ammunition, electronic-control devices, and body-worn cameras. Notwithstanding KRS
12 15.430 and 15.470, excess Restricted Funds from the Department of Criminal Justice
13 Training shall be transferred to the Attorney General for this purpose.

14 **(12) Replace Federal Incentive Funding for Child Support Services:** Included
15 in the above appropriations is \$2,380,000 in General Fund and \$4,620,000 in Federal
16 Funds in each fiscal year to replace federal incentive funding for Child Support Services.

17 **(13) Create Digital Forensics Lab:** Included in the above General Fund
18 appropriation is \$905,100 in fiscal year 2026-2027 and \$587,100 in fiscal year 2027-2028
19 to create a new computer forensics laboratory in Western Kentucky.

20 **(14) Upgrade Communications Equipment:** Included in the above Restricted
21 Funds appropriation is \$569,000 in fiscal year 2026-2027 to upgrade communications
22 equipment. Notwithstanding KRS 15.430 and 15.470, excess Restricted Funds from the
23 Department of Criminal Justice Training shall be transferred to the Attorney General for
24 this purpose.

25 **(15) Data Privacy Protections:** Included in the above appropriations is sufficient
26 funding to implement and carry out the provisions of 2024 Ky. Acts ch. 72.

27 **19. UNIFIED PROSECUTORIAL SYSTEM**

(1) Prosecutors Advisory Council Administrative Functions: The Prosecutors Advisory Council shall approve compensation for employees of the Unified Prosecutorial System subject to the appropriations in this Act.

a. Commonwealth's Attorneys

	2026-27	2027-28
General Fund	78,548,000	80,553,700
Restricted Funds	6,370,400	5,942,100
Federal Funds	331,800	331,800
TOTAL	85,250,200	86,827,600

(1) Salary Increment: Notwithstanding KRS 15.755, the increment provided on the base salary of the Commonwealth's Attorneys shall be the same as that provided for eligible state employees in Part IV of this Act.

(2) Salary Compensation Standardization: Included in the above General Fund appropriation is \$1,758,300 in fiscal year 2026-2027 and \$2,250,000 in fiscal year 2027-2028 to support the Salary Compensation Standardization for Commonwealth's Attorneys.

(3) Cloud Storage Cost: Included in the above Restricted Funds appropriation is \$794,000 in fiscal year 2026-2027 and \$409,000 in fiscal year 2027-2028 for additional cloud storage costs for Commonwealth's Attorneys.

b. County Attorneys

	2026-27	2027-28
General Fund	83,259,500	84,354,300
Restricted Funds	876,300	865,900
Federal Funds	87,700	87,700
TOTAL	84,223,500	85,307,900

(1) Salary Increment: Notwithstanding KRS 15.765, the increment provided on the base salary of the County Attorneys shall be the same as that provided for eligible

1 state employees in Part IV of this Act.

2 **(2) County Attorney Retirement Costs:** Notwithstanding KRS 61.5991,
3 included in the above General Fund appropriation is \$1,590,600 in each fiscal year to
4 support each County Attorney's Office's share of the anticipated increase over each
5 County Attorney's Office's fiscal year 2019-2020 baseline contribution as adjusted and
6 posted under the 2026 Budget Bills tile on the Legislative Research Commission's
7 website.

8 **(3) Salary Compensation Standardization:** Included in the above General Fund
9 appropriation is \$2,455,500 in fiscal year 2026-2027 and \$2,864,500 in fiscal year 2027-
10 2028 to support the Salary Compensation Standardization for County Attorneys.

11 **TOTAL - UNIFIED PROSECUTORIAL SYSTEM**

	2026-27	2027-28
12 General Fund	161,807,500	164,908,000
13 Restricted Funds	7,246,700	6,808,000
14 Federal Funds	419,500	419,500
15 TOTAL	169,473,700	172,135,500

17 **20. TREASURY**

	2026-27	2027-28
18 General Fund	3,480,600	3,452,500
19 Restricted Funds	2,086,600	2,058,600
20 Federal Funds	1,185,800	1,197,700
21 TOTAL	6,753,000	6,708,800

22 **(1) Unclaimed Property Fund:** Included in the above Restricted Funds
23 appropriation is \$2,086,600 in fiscal year 2026-2027 and \$2,058,600 in fiscal year 2027-
24 2028 from the Unclaimed Property Fund to provide funding for services performed by
25 the Unclaimed Property Division of the Department of the Treasury.

26 **(2) Salary Increment:** Notwithstanding KRS 64.480(2), the increment provided
27

1 on the base salary of the State Treasurer shall be the same as that provided for eligible
2 state employees in Part IV of this Act.

3 **21. AGRICULTURE**

4		2026-27	2027-28
5	General Fund (Tobacco)	35,426,900	32,739,700
6	General Fund	11,838,200	21,834,100
7	Restricted Funds	22,505,100	12,323,200
8	Federal Funds	12,091,400	12,160,500
9	TOTAL	81,861,600	79,057,500

10 **(1) Use of Restricted Funds:** Notwithstanding KRS 217.570 and 217B.580,
11 included in the above Restricted Funds appropriation is \$10,000,000 in fiscal year 2026-
12 2027 to support the operations of the Department of Agriculture.

13 **(2) Farms to Food Banks:** Included in the above General Fund (Tobacco)
14 appropriation is \$886,500 in fiscal year 2026-2027 and \$819,300 in fiscal year 2027-2028
15 to support the Farms to Food Banks Program. The use of the moneys provided by this
16 appropriation shall be restricted to purchases of Kentucky-grown produce and protein
17 from Kentucky farmers who participate in the Farms to Food Banks Program.

18 **(3) Kentucky Grape and Wine Council:** Notwithstanding KRS 260.175(2), no
19 General Fund is provided for the Kentucky Small Farm Wineries Support Fund for use by
20 the Kentucky Grape and Wine Council.

21 **(4) Counties Account:** Notwithstanding KRS 248.703(1), included in the above
22 General Fund (Tobacco) appropriation is \$11,777,900 in fiscal year 2026-2027 and
23 \$10,884,500 in fiscal year 2027-2028 for the counties account as specified in KRS
24 248.703(1)(a).

25 **(5) State Account:** Notwithstanding KRS 248.703(1), included in the above
26 General Fund (Tobacco) appropriation is \$21,876,000 in fiscal year 2026-2027 and
27 \$20,216,600 in fiscal year 2027-2028 for the state account as specified in KRS

1 248.703(1)(b).

2 **(6) Tobacco Settlement Funds - Allocations:** Notwithstanding KRS 248.711(2),
3 and from the allocation provided therein, counties that are allocated in excess of \$20,000
4 annually may provide up to four percent of the individual county allocation, not to exceed
5 \$15,000 annually, to the county council in that county for administrative costs.

6 **(7) Kentucky Rural Mental Health, Suicide Prevention, and Farm Safety**
7 **Program:** Included in the above General Fund (Tobacco) appropriation is \$886,500 in
8 fiscal year 2026-2027 and \$819,300 in fiscal year 2027-2028 to support the Kentucky
9 Rural Mental Health, Suicide Prevention, and Farm Safety Program known as the Raising
10 Hope Initiative. The Department of Agriculture shall enhance awareness of the National
11 Suicide Prevention Lifeline (988) in rural communities in Kentucky, improve access to
12 information on rural mental health issues and available treatment services, provide
13 outreach, and provide other necessary services to improve the mental health outcomes of
14 rural communities in Kentucky. The Farm Safety and Rural Health Division, at its
15 discretion, may receive, accept, and solicit grants, contributions of money, property,
16 labor, or other things of value from any governmental agency, individual, nonprofit
17 organization, or private business to be used for the Kentucky Rural Mental Health,
18 Suicide Prevention, and Farm Safety Program. The Department of Agriculture may
19 utilize up to \$150,000 of the appropriation amount in each fiscal year for program
20 administration purposes. The Department of Agriculture shall coordinate with the Raising
21 Hope Initiative to take custody of and maintain any intellectual property assets that were
22 created or developed by any state agency in connection with the Raising Hope Initiative.

23 The Department of Agriculture's Office of Agricultural Marketing shall submit a
24 comprehensive annual report to the Interim Joint Committee on Appropriations and
25 Revenue and the Tobacco Settlement Agreement Fund Oversight Committee no later
26 than November 1 of each fiscal year. At a minimum, the report shall include:

27 (a) An accounting of all expenditures by fund source;

- 1 (b) A detailed accounting of all administrative expenses;
- 2 (c) The total amount expended on grants, loans, and benefits;
- 3 (d) A detailed accounting of all expenses not otherwise classified;
- 4 (e) Identification of any unexpended funds and the reason why the funds were not
- 5 expended; and
- 6 (f) An explanation of how all expenditures align with program objectives.

7 The Division Director of the Farm Safety and Rural Health Division and the
 8 Executive Director of the Kentucky Office of Agricultural Marketing shall provide a
 9 program update to the Tobacco Settlement Agreement Fund Oversight Committee in
 10 November of each fiscal year.

11 **(8) Training Incentive Payments:** Notwithstanding KRS 15.460(1), included in
 12 the above Restricted Funds appropriation is \$4,653 in fiscal year 2026-2027 and \$4,746
 13 in fiscal year 2027-2028 for each participant for training incentive payments.

14 **(9) Salary Increment:** Notwithstanding KRS 64.480(2), the increment provided
 15 on the base salary of the Commissioner of Agriculture shall be the same as that provided
 16 for eligible state employees in Part IV of this Act.

17 **(10) Agricultural Economic Development:** In accordance with KRS Chapter
 18 154, the Secretary of the Cabinet for Economic Development shall coordinate with and
 19 seek guidance from the Commissioner of the Department of Agriculture in considering
 20 any projects for economic incentives related to agricultural economic development,
 21 agribusiness, or production facilities of sustainable aviation fuel.

22 22. AUDITOR OF PUBLIC ACCOUNTS

23	2026-27	2027-28
24 General Fund	11,669,100	11,588,800
25 Restricted Funds	26,303,400	25,892,500
26 TOTAL	37,972,500	37,481,300

27 **(1) Audit Services Contracts:** Notwithstanding KRS 45.149, no state agency

shall enter into any contract with a nongovernmental entity for audit services unless the Auditor of Public Accounts has declined in writing to perform the audit or has failed to respond within 30 days of receipt of a written request for such services. The agency's request for audit services shall include a comprehensive statement of the scope and nature of the proposed audit.

(2) Financial Audit Receipts: The Auditor of Public Accounts shall provide a listing of fee receipts for all audits and special examinations, itemized by type, agency, or unit of government, as well as billing methodology to the Interim Joint Committee on Appropriations and Revenue by August 1 of each fiscal year.

(3) Salary Increment: Notwithstanding KRS 64.480(2), the increment provided on the base salary of the Auditor of Public Accounts shall be the same as that provided for eligible state employees in Part IV of this Act.

(4) Ombudsman: The Auditor of Public Accounts may bill the Cabinet for Health and Family Services for costs associated with Ombudsman services on a monthly basis.

(5) Artificial Intelligence Initiative: Included in the above Restricted Funds appropriation is \$639,500 in fiscal year 2026-2027 and \$439,500 in fiscal year 2027-2028 to support an Artificial Intelligence Initiative.

23. PERSONNEL BOARD

	2025-26	2026-27	2027-28
General Fund	-0-	11,400	10,200
Restricted Funds	25,000	1,394,700	1,149,400
TOTAL	25,000	1,406,100	1,159,600

(1) Hearing Officer Hourly Rate: Included in the above Restricted Funds appropriation is \$80,000 in fiscal year 2026-2027 and \$50,000 in fiscal year 2027-2028 to increase the hearing officer hourly rate from \$125 to \$200 per hour.

(2) Equipment Upgrade: Included in the above Restricted Funds appropriation

1 is \$60,000 in fiscal year 2026-2027 to upgrade the video and audio equipment in the
2 hearing rooms.

3 **(3) Case Management Software:** Included in the above Restricted Funds
4 appropriation is \$25,000 in fiscal year 2025-2026, \$100,000 in fiscal year 2026-2027, and
5 \$50,000 in fiscal year 2027-2028 to purchase a new case management system for the
6 Board's operations.

7 **(4) Soundproofing:** Included in the above Restricted Funds appropriation is
8 \$120,000 in fiscal year 2026-2027 to purchase soundproofing for the boardroom and two
9 hearing rooms.

10 **24. KENTUCKY PUBLIC PENSIONS AUTHORITY**

11		2026-27	2027-28
12	Restricted Funds	128,315,500	51,426,200

13 **(1) Kentucky Employees Retirement System Nonhazardous Pension Fund:**
14 Pursuant to KRS 42.205, included in the above Restricted Funds appropriation is
15 \$78,504,500 in fiscal year 2026-2027, to be applied to the unfunded pension liability of
16 the Kentucky Employees Retirement System Nonhazardous pension fund.

17 **(2) Pension Administration System Modernization:** Included in the above
18 Restricted Funds appropriation is \$750,000 in fiscal year 2026-2027 and \$1,500,000 in
19 fiscal year 2027-2028 to support the modernization of the pension administration system.

20 **25. OCCUPATIONAL AND PROFESSIONAL BOARDS AND COMMISSIONS**

21 **a. Accountancy**

22		2026-27	2027-28
23	Restricted Funds	738,700	749,900

24 **b. Certification of Alcohol and Drug Counselors**

25		2026-27	2027-28
26	Restricted Funds	405,400	405,400

27 **c. Applied Behavior Analysis Licensing**

1		2026-27	2027-28
2	Restricted Funds	70,800	70,800
3	d. Architects		
4		2026-27	2027-28
5	Restricted Funds	461,600	469,300
6	e. Certification for Professional Art Therapists		
7		2026-27	2027-28
8	Restricted Funds	11,200	11,200
9	f. Barbering		
10		2026-27	2027-28
11	Restricted Funds	510,900	519,200
12	g. Chiropractic Examiners		
13		2026-27	2027-28
14	Restricted Funds	301,900	301,900
15	h. Dentistry		
16		2026-27	2027-28
17	Restricted Funds	964,000	976,900
18	i. Licensed Diabetes Educators		
19		2026-27	2027-28
20	Restricted Funds	29,300	29,300
21	j. Licensure and Certification for Dietitians and Nutritionists		
22		2026-27	2027-28
23	Restricted Funds	94,100	94,100
24	k. Embalmers and Funeral Directors		
25		2026-27	2027-28
26	Restricted Funds	597,700	607,400
27	l. Licensure for Professional Engineers and Land Surveyors		

1		2026-27	2027-28
2	Restricted Funds	2,147,500	2,178,500
3	m. Certification of Fee-Based Pastoral Counselors		
4		2026-27	2027-28
5	Restricted Funds	3,600	3,600
6	n. Registration for Professional Geologists		
7		2026-27	2027-28
8	Restricted Funds	109,000	109,000
9	o. Hairdressers and Cosmetologists		
10		2026-27	2027-28
11	Restricted Funds	3,509,600	2,561,600
12	p. Specialists in Hearing Instruments		
13		2026-27	2027-28
14	Restricted Funds	77,900	77,900
15	q. Interpreters for the Deaf and Hard of Hearing		
16		2026-27	2027-28
17	Restricted Funds	49,200	49,200
18	r. Examiners and Registration of Landscape Architects		
19		2026-27	2027-28
20	Restricted Funds	88,700	91,200
21	s. Licensure of Marriage and Family Therapists		
22		2026-27	2027-28
23	Restricted Funds	133,400	133,400
24	t. Licensure for Massage Therapy		
25		2026-27	2027-28
26	Restricted Funds	150,700	150,700
27	u. Medical Imaging and Radiation Therapy		

1		2026-27	2027-28
2	Restricted Funds	512,500	521,000
3	v. Medical Licensure		
4		2026-27	2027-28
5	Restricted Funds	4,525,500	4,579,500
6	w. Nursing		
7		2026-27	2027-28
8	Restricted Funds	10,297,900	10,488,400
9	x. Licensure for Nursing Home Administrators		
10		2026-27	2027-28
11	Restricted Funds	101,100	101,100
12	y. Licensure for Occupational Therapy		
13		2026-27	2027-28
14	Restricted Funds	241,600	241,600
15	z. Ophthalmic Dispensers		
16		2026-27	2027-28
17	Restricted Funds	71,200	71,200
18	aa. Optometric Examiners		
19		2026-27	2027-28
20	Restricted Funds	299,800	303,600
21	ab. Pharmacy		
22		2026-27	2027-28
23	Restricted Funds	3,070,800	3,124,100
24	ac. Physical Therapy		
25		2026-27	2027-28
26	Restricted Funds	719,200	731,800
27	ad. Podiatry		

1		2026-27	2027-28
2	Restricted Funds	47,600	47,600
3	ae. Private Investigators		
4		2026-27	2027-28
5	Restricted Funds	113,700	113,700
6	af. Licensed Professional Counselors		
7		2026-27	2027-28
8	Restricted Funds	460,800	460,800
9	ag. Prosthetics, Orthotics, and Pedorthics		
10		2026-27	2027-28
11	Restricted Funds	46,300	46,300
12	ah. Emergency Medical Services		
13		2026-27	2027-28
14	General Fund	2,652,800	2,684,600
15	Restricted Funds	3,055,100	3,057,800
16	Federal Funds	345,200	348,500
17	TOTAL	6,053,100	6,090,900
18	ai. Examiners of Psychology		
19		2026-27	2027-28
20	Restricted Funds	306,400	306,400
21	aj. Respiratory Care		
22		2026-27	2027-28
23	Restricted Funds	303,600	309,100
24	ak. Social Work		
25		2026-27	2027-28
26	Restricted Funds	635,600	645,800
27	al. Speech-Language Pathology and Audiology		

1		2026-27	2027-28
2	Restricted Funds	222,900	222,900
3	am. Veterinary Examiners		
4		2025-26	2026-27
5	Restricted Funds	62,000	797,500
6	TOTAL - OCCUPATIONAL AND PROFESSIONAL BOARDS AND		
7	COMMISSIONS		
8		2025-26	2026-27
9	General Fund	-0-	2,652,800
10	Restricted Funds	62,000	36,284,300
11	Federal Funds	-0-	345,200
12	TOTAL	62,000	39,282,300

13 **26. KENTUCKY RIVER AUTHORITY**

14		2026-27	2027-28
15	General Fund	394,300	389,900
16	Restricted Funds	6,076,400	5,951,500
17	TOTAL	6,470,700	6,341,400

18 **27. SCHOOL FACILITIES CONSTRUCTION COMMISSION**

19		2026-27	2027-28
20	General Fund	104,962,400	107,195,800

21 **(1) Debt Service:** Included in the above General Fund appropriation is \$983,000
 22 in fiscal year 2026-2027 and \$1,966,000 in fiscal year 2027-2028 for new debt service to
 23 support new bonds as set forth in Part II, Capital Projects Budget, of this Act.

24 **(2) Additional Offers of Assistance:** Notwithstanding KRS 157.611 to 157.665,
 25 the School Facilities Construction Commission is authorized to make an additional
 26 \$40,000,000 in offers of assistance during the 2026-2028 fiscal biennium in anticipation
 27 of debt service availability during the 2028-2030 fiscal biennium. No bonded

1 indebtedness based on the above amount is to be incurred during the 2026-2028 fiscal
2 biennium.

3 **(3) Use of Restricted Funds for Debt Service:** Notwithstanding KRS 157.618,
4 Restricted Funds in the amount of \$8,453,400 in fiscal year 2026-2027 are hereby
5 transferred to the Debt Service Fund to pay debt service on previously issued bonds.

6 **(4) School District Project and Indebtedness Report:** The School Facility and
7 Construction Commission, with assistance from the Department of Education, shall
8 compile and submit a report to the Interim Joint Committee on Appropriations and
9 Revenue by June 30, 2027. The report shall be submitted in a format set forth by the
10 Legislative Research Commission and shall include, at a minimum, a list of every local
11 school district's existing bonded projects, the date and amount of any additional tax levy
12 enacted by a school board for each project, any equalization provisions provided for each
13 project, the total amount of debt service payments made by each district, and the amount
14 of debt service remaining and anticipated retirement dates of the debt service associated
15 with each project.

16 **28. TEACHERS' RETIREMENT SYSTEM**

	2026-27	2027-28
18 General Fund	1,225,339,000	1,277,624,600
19 Restricted Funds	21,915,700	23,008,100
20 TOTAL	1,247,254,700	1,300,632,700

21 **(1) Dependent Subsidy for All Retirees under age 65:** Pursuant to KRS
22 161.675(4), health insurance supplement payments made by the retirement system shall
23 not exceed the amount of the single coverage insurance premium.

24 **(2) Retiree Health Insurance:** Pursuant to KRS 161.550(2)(b) and
25 notwithstanding any statute to the contrary, included in the above General Fund
26 appropriation is \$96,606,400 and excess state funding for retiree health insurance in the
27 amount of \$3,993,600 from fiscal years 2022-2023, 2023-2024, and 2024-2025 totaling

1 \$100,600,000 in fiscal year 2026-2027 and \$112,400,000 in fiscal year 2027-2028 to
2 support the state's contribution for the cost of retiree health insurance for members not
3 eligible for Medicare who have retired on or after July 1, 2010. Notwithstanding KRS
4 161.675, the Teachers' Retirement System Board of Trustees shall provide health
5 insurance supplement payments towards the cost of the single coverage insurance
6 premium based on age and years of service credit of eligible recipients of a retirement
7 allowance, the cost of which shall be paid from the Medical Insurance Fund.
8 Notwithstanding KRS 161.675, the Teachers' Retirement System Board of Trustees shall
9 authorize eligible recipients of a retirement allowance from the Teachers' Retirement
10 System who are less than age 65 to be included in the state-sponsored health insurance
11 plan that is provided to active teachers and state employees under KRS 18A.225.
12 Notwithstanding KRS 161.675(4)(a), the contribution paid by retirees who are less than
13 age 65 who qualify for the maximum health insurance supplement payment for single
14 coverage shall be no more than the sum of (a) the employee contribution paid by active
15 teachers and state employees for a similar plan, and (b) the standard Medicare Part B
16 premium as determined by the Centers for Medicare and Medicaid Services.
17 Notwithstanding KRS 161.675(4)(a), the contribution paid by retirees who are less than
18 age 65 who do not qualify for the maximum health insurance supplement payment for
19 single coverage shall be determined by the same graduated formula used by the Teachers'
20 Retirement System for Plan Year 2026.

21 **(3) Medical Insurance Fund Employee Contributions:** Notwithstanding KRS
22 161.540(1), the employee contribution to the Medical Insurance Fund shall not be
23 changed in each fiscal year.

24 **(4) Sick Leave Liability Reporting:** The Teachers' Retirement System shall
25 provide a report on the full actuarial cost of member sick leave, including the total
26 actuarial liabilities of the sick leave and the total actuarial costs to annually finance the
27 sick leave as a percentage of payroll and in total dollars by fund source, to the Public

1 Pension Oversight Board no later than December 1, 2027.

2 **(5) Actuarially Determined Employer Contribution:** Included in the above
 3 General Fund appropriation is \$1,076,889,000 in fiscal year 2026-2027 and
 4 \$1,160,459,000 in fiscal year 2027-2028 to provide the full actuarially determined
 5 employer contribution. The Teachers' Retirement System shall provide a report on the
 6 actuarially determined employer contribution to the Public Pension Oversight Board no
 7 later than December 1, 2027.

8 **(6) Update and Maintain Pathway System:** Included in the above Restricted
 9 Funds appropriation is \$900,000 in fiscal year 2026-2027 and \$1,700,000 in fiscal year
 10 2027-2028 to update and maintain the Pathway system.

11 **(7) SEEK Employer Contribution Shortfall:** Included in the above General
 12 Fund appropriation is \$47,220,600 in fiscal year 2026-2027 for the deficit between
 13 estimated SEEK employer match and the actual SEEK employer match required during
 14 the 2024-2026 fiscal biennium.

15 **(8) Legacy Benefits Costs:** Included in the above General Fund appropriation is
 16 \$191,800 in fiscal year 2026-2027 and \$334,400 in fiscal year 2027-2028 to provide
 17 funds for actuarially determined increases in legacy benefit enhancements.

18 **29. APPROPRIATIONS NOT OTHERWISE CLASSIFIED**

19		2026-27	2027-28
20	General Fund	16,750,300	16,750,300

21 **(1) Repayment of Awards or Judgments:** Included in the above General Fund
 22 appropriation is \$245,200 in each fiscal year for the repayment of awards or judgments
 23 made by the Office of Claims and Appeals against departments, boards, commissions,
 24 and other agencies funded with appropriations out of the General Fund. However, awards
 25 under \$5,000 shall be paid from funds available for the operations of the agency.
 26 Notwithstanding KRS 45.229, any portion of General Fund not expended for this purpose
 27 shall lapse to the Budget Reserve Trust Fund Account (KRS 48.705).

1 **(2) Guardian Ad Litem Fees:** Included in the above General Fund appropriation
2 is \$12,348,300 in each fiscal year for fees to be paid to each guardian ad litem appointed
3 by the court pursuant to KRS 26A.140(1)(a), 199.502(3)(b), 202B.210, 311.732(3)(c),
4 403.100, 403.727(2), 456.035(2), 620.100, 625.0405, 625.041, and 625.080. The fee shall
5 be fixed by the court and shall not exceed \$500. Notwithstanding KRS 45.229, any
6 portion of General Fund not expended for this purpose shall lapse to the Budget Reserve
7 Trust Fund Account (KRS 48.705).

8 **(3) Reissuance of Uncashed Checks:** Included in the above General Fund
9 appropriation is \$2,461,800 in each fiscal year to reissue checks written by the State
10 Treasurer and not cashed within the statutory period pursuant to KRS 41.370.
11 Notwithstanding KRS 45.229, any portion of General Fund not expended for this purpose
12 shall lapse to the Budget Reserve Trust Fund Account (KRS 48.705).

13 **(4) Police Officer, Firefighter, and Active Duty National Guard and Reserve**
14 **Survivor Benefits:** Included in the above General Fund appropriation is \$690,900 in
15 each fiscal year for payment of benefits for survivors of state and local police officers,
16 firefighters, and active duty National Guard and Reserve members pursuant to KRS
17 61.315 and for the cost of insurance premiums for firefighters pursuant to KRS 95A.070.
18 Notwithstanding KRS 45.229, any portion of General Fund not expended for this purpose
19 shall lapse to the Budget Reserve Trust Fund Account (KRS 48.705).

20 **(5) Attorney General Expense:** Included in the above General Fund
21 appropriation is \$370,700 in each fiscal year for expenses associated with representation
22 of the Commonwealth and payments for expert witnesses pursuant to KRS 12.215.
23 Notwithstanding KRS 45.229, any portion of General Fund not expended for this purpose
24 shall lapse to the Budget Reserve Trust Fund Account (KRS 48.705).

25 **(6) Prior Year Claims:** Included in the above General Fund appropriation is
26 \$253,000 in each fiscal year to allow the Finance and Administration Cabinet to pay any
27 valid expense incurred during the two preceding fiscal years pursuant to KRS 45.231.

1 Notwithstanding KRS 45.229, any portion of General Fund not expended for this purpose
2 shall lapse to the Budget Reserve Trust Fund Account (KRS 48.705).

3 **(7) Involuntary Commitments:** Included in the above General Fund
4 appropriation is \$63,400 in each fiscal year to provide funding for legal representation for
5 persons requiring involuntary hospitalization pursuant to KRS 202B.210.
6 Notwithstanding KRS 45.229, any portion of General Fund not expended for this purpose
7 shall lapse to the Budget Reserve Trust Fund Account (KRS 48.705).

8 **(8) Frankfort In Lieu of Taxes:** Included in the above General Fund
9 appropriation is \$200,000 in each fiscal year for payment to the City of Frankfort in lieu
10 of property taxes normally owed annually pursuant to KRS 45.021. Notwithstanding
11 KRS 45.229, any portion of General Fund not expended for this purpose shall lapse to the
12 Budget Reserve Trust Fund Account (KRS 48.705).

13 **(9) Medical Malpractice Liability Insurance Reimbursement:** Included in the
14 above General Fund appropriation is \$77,900 in each fiscal year to reimburse clinics and
15 small, regional health care providers for medical malpractice insurance premiums
16 pursuant to KRS 304.40-075. Notwithstanding KRS 45.229, any portion of General Fund
17 not expended for this purpose shall lapse to the Budget Reserve Trust Fund Account
18 (KRS 48.705).

19 **(10) Blanket Employee Bonds:** Included in the above General Fund appropriation
20 is \$39,100 in each fiscal year to cover damages the Commonwealth might incur as the
21 result of a criminal action by an employee when securing bonds. Notwithstanding KRS
22 45.229, any portion of General Fund not expended for this purpose shall lapse to the
23 Budget Reserve Trust Fund Account (KRS 48.705).

24 **(11) Funding Sources for Appropriations Not Otherwise Classified:** Funds
25 required to pay the costs of items included within Appropriations Not Otherwise
26 Classified are appropriated. Any required expenditure over the above amounts up to
27 \$8,249,700 in each fiscal year shall be paid first from the General Fund Surplus Account

(KRS 48.700), if available, or from any available balance in either the Judgments budget unit or the Budget Reserve Trust Fund Account (KRS 48.705), subject to the conditions and procedures provided in this Act.

The above appropriation is for the payment of Attorney General Expense, Office of Claims and Appeals awards, Guardian Ad Litem, Prior Year Claims, Unredeemed Checks Refunded, Involuntary Commitments - ICF/MR, Frankfort in Lieu of Taxes, Frankfort Cemetery, Police Officer, Firefighter, and National Guard and Reserve Survivor Benefits, Medical Malpractice Liability Insurance Reimbursement, and Blanket Employee Bonds.

30. JUDGMENTS

(1) Payment of Judgments and Carry Forward of General Fund Appropriation Balance: Notwithstanding KRS 45A.275, the payment of judgments that exceed the above appropriation, as may be rendered against the Commonwealth by courts and orders of the State Personnel Board, where applicable, shall be subject to KRS Chapter 45 and shall not be deemed a necessary governmental expense. Notwithstanding KRS 45A.270(1), funds required to pay any award or judgment against any department or agency of the state in excess of the above appropriation, shall be paid out of the funds created or collected for the maintenance and operation of such department or agency and otherwise paid pursuant to KRS 45A.270(2). Notwithstanding KRS 45.229, the General Fund appropriation in fiscal year 2025-2026 and fiscal year 2026-2027 shall not lapse and shall carry forward.

31. KENTUCKY COMMUNICATIONS NETWORK AUTHORITY

	2026-27	2027-28
General Fund	42,326,800	42,228,500
Restricted Funds	10,385,000	10,385,000
TOTAL	52,711,800	52,613,500

(1) Capital Project Reporting: On a quarterly basis, the Kentucky

Communications Network Authority shall submit a report detailing the following for each capital project authorized:

(a) Project scope, including a definition of what project components are critical; costs related to each project component; information regarding which network location node, core equipment site, or end-user location is impacted; project milestones; and any changes or modifications from previous reports;

(b) Financial status, including how much has been spent of the authorization, cost overruns and/or savings, and impact on the Authority's operating budget;

(c) Project timeline detailing progress towards project milestones and project completion status; and

(d) Procurement and contracts, including status of procurement activities detailing contracts awarded and pending, and any changes to contract terms or conditions.

The Authority shall present this quarterly report to the Capital Projects and Bond Oversight Committee.

TOTAL - GENERAL GOVERNMENT

	2025-26	2026-27	2027-28
General Fund (Tobacco)	-0-	35,576,900	32,889,700
General Fund	-0-	1,766,521,900	1,844,442,300
Restricted Funds	87,000	518,895,800	417,267,800
Federal Funds	-0-	818,217,400	705,736,500
TOTAL	87,000	3,139,212,000	3,000,336,300

B. ECONOMIC DEVELOPMENT CABINET

Budget Unit

1. ECONOMIC DEVELOPMENT

	2026-27	2027-28
General Fund	27,379,400	29,433,400
Restricted Funds	5,387,200	3,659,400

1	Federal Funds	436,000	401,000
2	TOTAL	33,202,600	33,493,800

3 **(1) Funding for Commercialization and Innovation:** Notwithstanding KRS
 4 154.12-278, interest income earned on the balances in the High-Tech
 5 Construction/Investment Pool and loan repayments received by the High-Tech
 6 Construction/Investment Pool shall be used to support the Office of Entrepreneurship and
 7 are appropriated in addition to amounts appropriated above.

8 **(2) Lapse and Carry Forward of General Fund Appropriation Balance for**
 9 **Bluegrass State Skills Corporation:** Notwithstanding KRS 45.229, the General Fund
 10 appropriation balance for Bluegrass State Skills Corporation training grants for fiscal
 11 year 2025-2026 and fiscal year 2026-2027 shall not lapse and shall carry forward. The
 12 amount available to the Corporation for disbursement in each fiscal year shall be limited
 13 to the unexpended training grant allotment balance at the end of each fiscal year
 14 combined with the additional training grant allotment amounts in each fiscal year of the
 15 2026-2028 fiscal biennium, less any disbursements. If the required disbursements exceed
 16 the Bluegrass State Skills Corporation training grants allotment balance, notwithstanding
 17 KRS 154.12-278, Restricted Funds may be expended for training grants.

18 **(3) Science and Technology Program:** Notwithstanding KRS 164.6011 to
 19 164.6035 and any other statute to the contrary, the Cabinet for Economic Development
 20 shall have the authority to carry out the provisions of KRS 164.6013 to 164.6035.

21 **(4) Carry Forward of General Fund Appropriation Balance:** Notwithstanding
 22 KRS 45.229, the General Fund appropriation in fiscal year 2025-2026 and fiscal year
 23 2026-2027 to the Cabinet for Economic Development, Science and Technology Program,
 24 shall not lapse and shall carry forward in the Cabinet for Economic Development.

25 **(5) Executive Officers' Compensation:** Notwithstanding KRS 154.10-050(2),
 26 any additional executive officers as described in KRS 154.10-050(2) shall not be paid a
 27 salary greater than the salary of the Governor of the Commonwealth.

1 **(6) Training Grants:** Included in the above General Fund appropriation is
2 \$2,400,000 in fiscal year 2026-2027 and \$2,325,000 in fiscal year 2027-2028 for the
3 Bluegrass State Skills Corporation to make training grants to support manufacturing-
4 related investments. The Corporation shall utilize these funds for a manufacturer
5 designated by the United States Department of Commerce, United States Census Bureau
6 North American Industry Classification System code of 336111, 336112, 336120, or
7 336211 that employs at least 10,000 full-time persons at the same facility or at multiple
8 facilities located within the same county to help offset associated costs of retraining its
9 workforce. Notwithstanding KRS 45.229, the General Fund appropriation balance for
10 Bluegrass State Skills Corporation training grants for fiscal year 2025-2026 and fiscal
11 year 2026-2027 shall not lapse and shall carry forward.

12 **(7) Kentucky Product Development Initiative:** Notwithstanding KRS 45.229,
13 the balance of the General Fund appropriation authorized in 2022 Ky. Acts ch. 199, Part
14 I, B., 1., (12) shall not lapse and shall carry forward.

15 **(8) KEDFA Forgivable Loan-Carry Forward of Appropriation Balance:**
16 Notwithstanding KRS 45.229, the balance of the General Fund appropriation authorized
17 in 2022 Ky. Acts ch. 199, Part I, B., 1., (11) shall not lapse and shall carry forward.

18 **(9) Agricultural Economic Development:** In accordance with KRS Chapter
19 154, the Secretary of the Cabinet for Economic Development shall coordinate with and
20 seek guidance from the Commissioner of the Department of Agriculture in considering
21 any projects for economic incentives related to agricultural economic development,
22 agribusiness, or production facilities of sustainable aviation fuel.

23 **(10) Debt Service:** Included in the above General Fund appropriation is \$647,500
24 in fiscal year 2026-2027 and \$1,942,500 in fiscal year 2027-2028 for new debt service to
25 support new bonds as set forth in Part II, Capital Projects Budget, of this Act.

26 **(11) State Trade and Export Promotion:** Included in the above Federal Funds
27 appropriation is \$135,000 in fiscal year 2026-2027 and \$100,000 in fiscal year 2027-2028

to expand the federal State Trade and Export Promotion (STEP) program.

(12) Certified Child Care Community Designation Program: Included in the above appropriations is sufficient funding to implement and carry out the provisions of 2024 Ky. Acts ch. 88.

(13) Financial Assistance Program for Nuclear Energy-Related Projects: Included in the above appropriations is sufficient funding to implement and carry out the provisions of 2024 Ky. Acts ch. 169.

(14) Pilot Tax Increment Financing Program: Included in the above appropriations is sufficient funding to implement and carry out the provisions of 2025 Ky. Acts ch. 98.

C. DEPARTMENT OF EDUCATION

Budget Units

1. SUPPORT EDUCATION EXCELLENCE IN KENTUCKY (SEEK) PROGRAM

	2026-27	2027-28
General Fund	3,534,239,700	3,566,190,200

(1) Common School Fund Earnings: Accumulated earnings for the Common School Fund shall be transferred in each fiscal year to the SEEK Program.

(2) Allocation of SEEK Funds: Notwithstanding KRS 157.360(2)(c), the above General Fund appropriation to the base SEEK Program is intended to provide a base guarantee of \$4,626 per student in average daily attendance in fiscal year 2026-2027 and \$4,792 per student in average daily attendance in fiscal year 2027-2028, as well as to meet the other requirements of KRS 157.360. Notwithstanding KRS 157.360(2), each district's base funding level shall be adjusted for the number of students demonstrating limited proficiency in English language skills, multiplied by 0.096.

Funds appropriated to the SEEK Program shall be allotted to school districts in accordance with KRS 157.310 to 157.440, except that the total of the funds allotted shall

1 not exceed the appropriation for this purpose, except as provided in this Act. The total
2 appropriation for the SEEK Program shall be measured by, or construed as, estimates of
3 the state expenditures required by KRS 157.310 to 157.440. If the required expenditures
4 exceed these estimates, the Secretary of the Finance and Administration Cabinet, upon
5 the written request of the Commissioner of Education and with the approval of the
6 Governor, may increase the appropriation by such amount as may be available and
7 necessary to meet, to the extent possible, the required expenditures under the cited
8 sections of the Kentucky Revised Statutes, but any increase of the total appropriation to
9 the SEEK Program is subject to Part III, General Provisions, of this Act and KRS Chapter
10 48. If funds appropriated to the SEEK Program are insufficient to provide the amount of
11 money required under KRS 157.310 to 157.440, allotments to local school districts may
12 be reduced in accordance with KRS 157.430.

13 **(3) SEEK Lapse:** Notwithstanding KRS 45.229, any General Fund amounts
14 appropriated to the SEEK Program that are not necessary to meet the requirements set
15 forth in KRS 157.310 to 157.440 in each fiscal year shall lapse to the Budget Reserve
16 Trust Fund Account (KRS 48.705).

17 **(4) Base SEEK Allotments:** Notwithstanding KRS 157.420(2), included in the
18 above General Fund appropriation is \$2,043,923,100 in fiscal year 2026-2027 and
19 \$2,100,633,800 in fiscal year 2027-2028 for the base SEEK Program as defined by KRS
20 157.360. Funds appropriated to the SEEK Program shall be allotted to school districts in
21 accordance with KRS 157.310 to 157.440, except that the total of the funds allotted shall
22 not exceed the appropriation for this purpose, except as provided in this Act.

23 **(5) Tier I Component:** Included in the above General Fund appropriation is
24 \$248,291,300 in fiscal year 2026-2027 and \$237,494,100 in fiscal year 2027-2028 for the
25 Tier I component as established by KRS 157.440. Notwithstanding KRS 157.440(1)(a),
26 the board of education of each school district may levy an equivalent tax rate as defined
27 in KRS 160.470(9)(a) which will produce up to 17.5 percent of those revenues

1 guaranteed by the SEEK Program. The levy shall be made no later than October 1 of each
2 odd numbered year, and revenue generated by this levy shall be equalized at 150 percent
3 of the statewide average per pupil assessment.

4 **(6) Vocational Transportation:** Included in the above General Fund
5 appropriation is \$7,833,100 in each fiscal year for vocational transportation.

6 **(7) Teachers' Retirement System Employer Match:** Included in the above
7 General Fund appropriation is \$529,410,000 in fiscal year 2026-2027 and \$541,260,000
8 in fiscal year 2027-2028 to enable local school districts to provide the employer match
9 for qualified employees.

10 **(8) Salary Supplements for Nationally Certified Teachers:** Notwithstanding
11 KRS 157.395, included in the above General Fund appropriation is \$4,655,500 in each
12 fiscal year for the purpose of providing salary supplements for public school teachers
13 attaining certification by the National Board for Professional Teaching Standards.
14 Notwithstanding KRS 157.395, if the appropriation is insufficient to provide the
15 mandated salary supplement for teachers who have obtained this certification, the
16 Department of Education is authorized to pro rata reduce the supplement.

17 **(9) SEEK Adjustment Factors:** Funds allocated for the SEEK base and its
18 adjustment factors that are not needed for the base or a particular adjustment factor may
19 be allocated to other adjustment factors, if funds for that adjustment factor are not
20 sufficient.

21 **(10) Facilities Support Program of Kentucky/Equalized Nickel Levies:**
22 Included in the above General Fund appropriation is \$137,176,700 in fiscal year 2026-
23 2027 and \$126,577,500 in fiscal year 2027-2028 to provide facilities equalization funding
24 pursuant to KRS 157.440 and 157.620.

25 **(11) Growth Levy Equalization Funding:** Included in the above General Fund
26 appropriation is \$54,370,400 in fiscal year 2026-2027 and \$46,449,200 in fiscal year
27 2027-2028 to provide facilities equalization funding pursuant to KRS 157.440 and

1 157.620 for districts meeting the eligibility requirements of KRS 157.621(1) and (4).
2 Notwithstanding KRS 157.621(1)(b)2., a school district that imposes the levy authorized
3 by KRS 157.621(1)(b)1. shall be equalized for that levy, in addition to the equalization
4 funding appropriated in accordance with KRS 157.621(1)(b)2., and all funds for this
5 purpose shall be committed to debt service, new facilities, or major renovations in
6 accordance with KRS 157.440(1)(b). It is the intent of the 2026 General Assembly that
7 any local school district receiving equalization under this subsection shall receive full
8 calculated equalization until the earlier of 20 years of the effective date of this Act, or the
9 date the bonds for the local school district supported by this equalization are retired, in
10 accordance with KRS 157.621(2).

11 **(12) Retroactive Equalized Facility Funding:** Included in the above General
12 Fund appropriation is \$75,337,300 in fiscal year 2026-2027 and \$70,373,200 in fiscal
13 year 2027-2028 to provide equalized facility funding pursuant to KRS 157.440 and
14 157.620 to districts meeting the eligibility requirements of KRS 157.621(2) and (4). In
15 addition, a local board of education that levied a tax rate subject to recall by January 1,
16 2014, in addition to the five cents levied pursuant to KRS 157.440(1)(b) and that
17 committed the receipts to debt service, new facilities, or major renovations of existing
18 facilities shall be eligible for equalization funds from the state at 150 percent of the
19 statewide average per pupil assessment. Revenue to generate the five cent equivalent levy
20 may be obtained from levies on property, motor vehicles, or the taxes authorized by KRS
21 160.593 to 160.597, 160.601 to 160.633, and 160.635 to 160.648 if the levy was
22 dedicated to facilities funding at the time of the levy. The equalization funds shall be used
23 as provided in KRS 157.440(1)(b). Notwithstanding KRS 157.621(2)(a) and (4), for the
24 2026-2028 fiscal biennium, school districts that levied the tax rate subject to recall prior
25 to January 15, 2024, shall be equalized at 100 percent of the calculated equalization
26 funding, school districts that levied the tax rate subject to recall after January 15, 2024,
27 and before January 15, 2026, shall be equalized at 25 percent of the calculated

1 equalization funding, and all funds for this purpose shall be committed to debt service,
2 new facilities, or major renovations in accordance with KRS 157.440(1)(b). It is the
3 intent of the 2026 General Assembly that any local school district receiving equalization
4 under this subsection shall receive full calculated equalization until the earlier of 20 years
5 from the effective date of this Act or the date the bonds for the local school district
6 supported by this equalization funding are retired, in accordance with KRS 157.621(2). It
7 is also the intent of the 2026 General Assembly that any local school district that levies a
8 tax rate subject to recall after January 15, 2026, shall not receive equalization in the
9 2028-2030 fiscal biennium and thereafter.

10 **(13) Equalized Facility Funding:** Included in the above General Fund
11 appropriation is \$18,746,800 in fiscal year 2026-2027 and \$17,186,100 in fiscal year
12 2027-2028 to provide equalized facility funding pursuant to KRS 157.440 and 157.620 to
13 districts meeting the eligibility requirements of KRS 157.621(3) and (4). Notwithstanding
14 KRS 157.621(3)(c), a school district meeting the criteria of KRS 157.621(3)(a) and (b)
15 shall be equalized at 100 percent of the calculated equalization funding in each fiscal
16 year, and all funds for this purpose shall be committed to debt service, new facilities, or
17 major renovations in accordance with KRS 157.440(1)(b). In addition, notwithstanding
18 KRS 157.621(1) and (3), a school district that has levied a five-cent equivalent rate
19 authorized by KRS 157.621(1)(a) and is not receiving state equalization funding for that
20 levy under KRS 157.621(1)(b), 157.621(3), or any other provision of this Act, shall be
21 equalized at 100 percent of the calculated equalization funding in each fiscal year, and all
22 funds for this purpose shall be committed to debt service, new facilities, or major
23 renovations in accordance with KRS 157.440(1)(b). It is the intent of the 2026 General
24 Assembly that any local school district receiving equalization under this subsection shall
25 receive full calculated equalization until the earlier of 20 years of the effective date of
26 this Act, or the date the bonds for the local school district supported by this equalization
27 are retired, in accordance with KRS 157.621(3).

1 **(14) BRAC Equalized Facility Funding:** Notwithstanding KRS 157.621(1)(c)2.,
2 included in the above General Fund appropriation is \$3,162,200 in fiscal year 2026-2027
3 and \$2,749,400 in fiscal year 2027-2028 to provide equalized facility funding to school
4 districts meeting the eligibility requirements of KRS 157.621(1)(c)1. pursuant to KRS
5 157.440 and 157.620.

6 **(15) Equalization Funding for Critical Construction Needs Schools:** Included
7 in the above General Fund appropriation is \$10,136,800 in fiscal year 2026-2027 and
8 \$9,781,800 in fiscal year 2027-2028 to school districts in accordance with KRS
9 157.621(5).

10 **(16) Hold-Harmless Guarantee:** A hold-harmless guarantee is established in each
11 fiscal year which provides that every local school district shall receive at least the same
12 amount of SEEK state funding per pupil as was received in fiscal year 1991-1992. If
13 funds appropriated to the SEEK Program are insufficient to provide the amount of money
14 required under KRS 157.310 to 157.440, and allotments to local school districts are
15 reduced in accordance with KRS 157.430, allocations to school districts subject to this
16 provision shall not be reduced.

17 **(17) Residential Youth-at-Risk Programs:** In accordance with KRS 157.360, no
18 funds from the SEEK Program shall be distributed to the programs operated by the
19 Kentucky Guard Youth Challenge Division of the Department of Military Affairs.
20 Notwithstanding KRS 157.350, 157.360, 157.410, and any other statute to the contrary,
21 any school district providing educational services to students enrolled in programs
22 operated by the Kentucky Guard Youth Challenge Division of the Department of Military
23 Affairs shall be paid for those services solely from the General Fund appropriation in Part
24 I, A., 6. of this Act, and students enrolled in such programs shall not be included in the
25 average daily attendance for purposes of SEEK Program funding.

26 **(18) Salary Supplements for Certified Audiologists and Speech Language**
27 **Pathologists:** Included in the above General Fund appropriation is \$2,312,000 in each

1 fiscal year for the purpose of providing a \$2,000 salary supplement each year for full-
2 time public school Audiologists and Speech Language Pathologists that have active
3 Certificates of Clinical Competence, as offered by the American Speech-Language-
4 Hearing Association. Notwithstanding any statute to the contrary, if the appropriation is
5 insufficient to provide all full-time public school American Speech-Language-Hearing
6 Association certified Audiologists and Speech Language Pathologists with the \$2,000
7 stipend, then the Department of Education is authorized to pro rata reduce the
8 supplement.

9 **(19) Full-Day Kindergarten:** Notwithstanding KRS 157.320 or any other statute
10 or regulation to the contrary, the Department of Education shall count each kindergarten
11 pupil in full for that respective school year, for the purpose of determining SEEK funds
12 and any other state funding based in whole or in part on average daily attendance for the
13 district, except that a district shall receive an amount equal to one-half of the state portion
14 of the average statewide per pupil guaranteed base funding level for each student who
15 graduated early under the provisions of KRS 158.142.

16 **(20) SEEK Transportation:** Notwithstanding KRS 157.370 and 157.360(2)(c),
17 included in the above General Fund appropriation is \$398,884,500 in each fiscal year to
18 support pupil transportation.

19 **(21) Legislative Policy Requirement:** The 2026 General Assembly provides the
20 following requirement to local boards of education and the Kentucky Department of
21 Education:

22 (a) Local school districts that receive state funding from the Support Education
23 Excellence in Kentucky Program shall:

24 1. Prominently display, in not less than 16-point type, on the local board of
25 education's internet landing page, the district's percentage of students scoring Proficient
26 in Reading, the district's percentage of students scoring Distinguished in Reading, the
27 district's percentage of students scoring Proficient in Mathematics, and the district's

1 percentage of students scoring Distinguished in Mathematics on the most recent
2 Kentucky Summative Assessment, as defined by KRS 158.6453;

3 2. Prominently display a web link to the detailed results of the district's
4 performance on the most recent Kentucky Summative Assessment on the local board of
5 education's internet landing page;

6 3. Display the same information specified in subparagraph 1. of this paragraph at
7 the top of each page of the board's website in a banner format;

8 4. Prominently display, in not less than 16-point type, on each school's internet
9 landing page, the school's percentage of students scoring Proficient in Reading, the
10 school's percentage of students scoring Distinguished in Reading, the percentage of
11 students scoring Proficient in Mathematics, and the percentage of students scoring
12 Distinguished in Mathematics on the school's most recent Kentucky Summative
13 Assessment;

14 5. Prominently display on each school's internet landing page, a link to the
15 detailed results of the school's results on the most recent Kentucky Summative
16 Assessment; and

17 6. Display the same information specified in subparagraph 4. of this paragraph in
18 banner format on each page of the school's website;

19 (b) The Kentucky Department of Education shall post a rank order by overall
20 academic performance of all schools on its website;

21 (c) The Kentucky Department of Education shall ensure compliance with this
22 subsection by every district, and offer assistance, as needed;

23 (d) The 2026 General Assembly is aware of the intention of surrounding states to
24 set increased minimum salaries for classroom teachers in those states by statute or
25 regulation. The General Assembly also recognizes the fact that the local economy heavily
26 affects the salary schedules of classified employees; and

27 (e) The 2026 General Assembly directs each local board of education to consider

the actions of other states and the local economy and the related effect on recruitment and retention when establishing the salary schedules for classroom teachers and classified employees. Additional funds have been made available to local school districts through increases in SEEK resources. The 2026 General Assembly encourages local school districts to provide certified and classified staff a salary or compensation increase.

(22) SEEK Per Pupil Reporting: Publicly available reports published or distributed by the Kentucky Department of Education related to the SEEK Program disbursements to districts shall include adjustments that capture the total state funding per student by aggregating all state appropriations made on behalf of school districts, including Teachers' Retirement System payments and insurance payments, and express the totals on a per pupil basis using the district's prior year statewide average daily attendance. These calculations shall be separate from and shall not be incorporated into the SEEK formula or used to determine SEEK allotments.

2. OPERATIONS AND SUPPORT SERVICES

	2026-27	2027-28
General Fund	64,672,200	63,164,500
Restricted Funds	4,751,300	5,612,800
Federal Funds	565,687,200	565,958,000
TOTAL	635,110,700	634,735,300

(1) Advanced Placement and International Baccalaureate Exams: Notwithstanding KRS 160.348(3), included in the above General Fund appropriation is \$960,000 in fiscal year 2026-2027 and \$930,000 in fiscal year 2027-2028 to pay the cost of Advanced Placement and International Baccalaureate examinations for those students who meet the eligibility requirements for free or reduced-price meals. Notwithstanding KRS 154A.130(4) and 160.348(5), included in the above General Fund appropriation is \$2,600,000 in each fiscal year to pay the cost of Advanced Placement examinations for students on a first-come, first-served basis.

1 **(2) Employee Reporting:** The Kentucky Department of Education shall provide
2 a report by August 1 of each year to the Interim Joint Committee on Appropriations and
3 Revenue. At a minimum, the report shall include:

4 (a) A count and list, by name, of all full-time, part-time, and interim employees
5 employed under KRS Chapter 18A;

6 (b) A count and list, by name, of all contract employees;

7 (c) The position title, Kentucky Department of Education office served, and
8 primary work location of every employee;

9 (d) The employees' level of compensation, on an annualized basis, including the
10 percentage of all fund sources used to compensate the employee; and

11 (e) For contract employees, the start and end date of the relevant contract, as well
12 as the name of any entity involved in administering the contract.

13 **(3) Certified and Classified Staff Compensation Increase Reporting:** The
14 Kentucky Department of Education shall provide a report by September 1 of each year to
15 the Interim Joint Committee on Appropriations and Revenue detailing certified and
16 classified staff compensation increases for the current school year by each local school
17 district. At a minimum, the report shall include:

18 (a) A brief description of the type of staff compensation increases adopted, such
19 as percentage-based or flat rate, if applicable;

20 (b) The average percentage rate or dollar amount of the compensation increases,
21 by classification, if applicable;

22 (c) The effective date of the compensation increases, if applicable;

23 (d) The manner in which the compensation increases were delineated, such as
24 universally or by job classification, if applicable;

25 (e) Any monetary compensation in addition to that provided through the district's
26 single salary schedule, such as one-time payments, if applicable;

27 (f) The date the local board of education adopted the compensation increases, if

1 applicable; and

2 (g) Any changes to the local school district's certified and/or classified staff
3 single salary schedule(s), if applicable.

4 **(4) Employment of Leadership Personnel:** Notwithstanding KRS 18A.005 to
5 18A.200, the Kentucky Board of Education shall continue to have sole authority to
6 determine the employees of the Department of Education who are exempt from the
7 classified service and to set those employees' compensation comparable to the
8 competitive market.

9 **(5) School and Community Nutrition Programs:** Included in the above Federal
10 Funds appropriation is an additional \$100,181,200 in each fiscal year to support increased
11 spending on school and community nutrition programs.

12 **(6) Special Examination:** Included in the above appropriations is sufficient
13 funding to implement and carry out the provisions of 2024 Ky. Acts ch. 118.

14 **3. LEARNING AND RESULTS SERVICES**

15	2026-27	2027-28
16 General Fund	1,533,139,900	1,735,724,200
17 Restricted Funds	24,643,000	32,192,000
18 Federal Funds	621,154,200	619,596,100
19 TOTAL	2,178,937,100	2,387,512,300

20 **(1) Kentucky Education Technology System:** Notwithstanding KRS 157.650 to
21 157.665, the School for the Deaf and the School for the Blind shall be fully eligible,
22 along with local school districts, to participate in the Kentucky Education Technology
23 System in a manner that takes into account the special needs of the students of these two
24 schools.

25 **(2) Family Resource and Youth Services Centers:** Funds appropriated to
26 establish and support Family Resource and Youth Services Centers shall be transferred in
27 each fiscal year to the Cabinet for Health and Family Services consistent with KRS

1 156.496. The Cabinet for Health and Family Services is authorized to use, for
2 administrative purposes, no more than two percent of the total funds transferred from the
3 Department of Education for the Family Resource and Youth Services Centers. If a
4 certified person is employed as a director or coordinator of a Family Resource and Youth
5 Services Center, that person shall retain his or her status as a certified employee of the
6 school district.

7 **(3) Health Insurance:** Included in the above General Fund appropriation is
8 \$1,076,821,500 in fiscal year 2026-2027 and \$1,277,823,800 in fiscal year 2027-2028 for
9 employer contributions for health insurance and the contribution to the health
10 reimbursement account for employees waiving coverage. Notwithstanding KRS 45.229,
11 General Fund in the amount of \$98,310,700 in fiscal year 2025-2026 shall not lapse and
12 shall carry forward into fiscal year 2026-2027.

13 **(4) Program Flexibility:** Notwithstanding KRS 158.070(8) and 158.446, local
14 school districts shall be provided additional flexibility in the utilization of funds for
15 Extended School Services and Safe Schools. Local school districts shall continue to
16 address the governing statutes and serve the intended student population but may utilize
17 funds from these programs for general operating expenses in each year of the fiscal
18 biennium. Local school districts that utilize these funds for general operating expenses
19 shall report to the Kentucky Department of Education and the Interim Joint Committee
20 on Education the amount of funding from each program utilized for general operating
21 expenses.

22 **(5) Center for School Safety:** Included in the above General Fund appropriation
23 is \$15,000,000 in each fiscal year for the Center for School Safety. Notwithstanding KRS
24 158.446, the Center for School Safety shall allot these moneys for the purposes described
25 in KRS 158.440, 158.441, 158.4415, 158.4416, 158.442, 158.445, and 158.446 at both
26 public and private school buildings, campuses, grounds, recreational areas, or athletic
27 fields, except that no more than \$2,000,000 in each fiscal year may be retained for

1 operating and administrative purposes. Notwithstanding KRS 45.229, any portion of
2 General Fund not expended for this purpose shall lapse to the Budget Reserve Trust Fund
3 Account (KRS 48.705).

4 **(6) Allocations to School-Based Decision Making Councils:** Notwithstanding
5 KRS 160.345(8), for each fiscal year, a local board of education may reduce the
6 allocations to individual schools within the district as outlined in 702 KAR 3:246, secs. 6,
7 7, and 8. The allocation under 702 KAR 3:246, sec. 6, shall not be less than \$100 per
8 pupil in average daily attendance.

9 **(7) Kentucky School for the Blind and Kentucky School for the Deaf:**
10 Included in the above General Fund appropriation is \$8,289,100 in each fiscal year for
11 the Kentucky School for the Blind and \$11,291,800 in each fiscal year for the Kentucky
12 School for the Deaf.

13 **(8) Career and Technical Education:** Included in the above General Fund
14 appropriation is \$127,115,900 in each fiscal year for career and technical education.
15 Notwithstanding KRS 157.069, of this amount, \$70,063,400 in each fiscal year shall be
16 distributed as supplemental funding to local area vocational education centers.

17 Notwithstanding KRS 157.069, Category II and III programs in districts established
18 after June 21, 2001, shall be included in the distribution. The Department of Education
19 shall classify each comprehensive high school with five or more career and technical
20 education program areas as a local area vocational education center and shall also include
21 any comprehensive high school with fewer than five career and technical education
22 programs in the supplemental funding. The Department of Education shall communicate
23 the updated status with the superintendent of each local school district no later than June
24 30, 2026. Notwithstanding KRS 45.229, any portion of General Fund not expended for
25 this purpose shall lapse to the Budget Reserve Trust Fund Account (KRS 48.705).

26 **(9) Redistribution of Resources:** Notwithstanding KRS 156.095, 156.553,
27 156.555, 157.390, 158.070, 158.770, 158.775, 158.805, 161.027, 161.028, 161.030,

1 161.165, and 161.167, no General Fund is provided for the Professional Development
2 Program, the Commonwealth School Improvement Fund, the Leadership and Mentor
3 Fund, the Middle School Academic Center, the Teacher's Professional Growth Fund, the
4 Teacher Academies Program, the Writing Program, the Kentucky Principal Internship
5 Program, the Kentucky Teacher Internship Program, and the Kentucky Academy for
6 Equity in Teaching in order to increase funding for school-based mental health services
7 providers.

8 **(10) Learning and Results Services Programs:** Included in the above General
9 Fund appropriation are the following allocations for the 2026-2028 fiscal biennium, but
10 no portion of these funds shall be utilized for state-level administrative purposes:

- 11 (a) \$1,900,000 in each fiscal year for AdvanceKentucky;
- 12 (b) \$1,850,000 in each fiscal year for the Community Education Program;
- 13 (c) \$23,916,300 in each fiscal year for the Extended School Services Program;
- 14 (d) \$48,889,000 in each fiscal year for the Family Resource and Youth Services
15 Centers Program;
- 16 (e) \$10,000,000 in each fiscal year for the Gifted and Talented Program;
- 17 (f) \$100,000 in each fiscal year for the Hearing and Speech Center;
- 18 (g) \$100,000 in each fiscal year for the Heuser Hearing and Language Academy;
- 19 (h) Notwithstanding KRS 154A.130(4), \$1,675,500 in each fiscal year for the
20 Jobs for America's Graduates Program;
- 21 (i) \$500,000 in each fiscal year for the Kentucky Alliance of Boys & Girls Clubs;
- 22 (j) \$12,500,000 in each fiscal year for the Kentucky Educational Collaborative
23 for State Agency Children;
- 24 (k) \$1,391,000 in each fiscal year for Local School District Life Insurance;
- 25 (l) \$1,000,000 in each fiscal year for Math Nation;
- 26 (m) \$5,019,000 in each fiscal year for the Mathematics Achievement Fund;
- 27 (n) \$84,481,100 in each fiscal year for the Preschool Program;

- 1 (o) \$15,936,600 in each fiscal year for the Read to Achieve Program;
- 2 (p) \$11,000,000 in each fiscal year for the Read to Succeed Program;
- 3 (q) \$2,000,000 in each fiscal year for Save the Children;
- 4 (r) \$1,200,000 in each fiscal year for the Statewide Reading Research Center;
- 5 (s) \$700,000 in each fiscal year for Teach for America. Teach for America shall
- 6 submit a report on the outcomes of the program to the Interim Joint Committee on
- 7 Education by August 1, 2027;
- 8 (t) \$500,000 in each fiscal year for the Visually Impaired Preschool Services
- 9 Program; and
- 10 (u) \$1,500,000 in each fiscal year for We Lead CS.

11 Notwithstanding KRS 45.229, any portion of General Fund not expended for this

12 purpose shall lapse to the Budget Reserve Trust Fund Account (KRS 48.705).

13 **(11) School-Based Mental Health Services Providers:** The Kentucky Center for

14 School Safety, in consultation with the Office of the State School Security Marshal, shall

15 develop criteria to determine which districts shall receive funding to meet the

16 requirements of KRS 158.4416(3)(a). The criteria shall include:

- 17 (a) A local district's use of Medicaid funding to supplement General Fund;
- 18 (b) An equitable and balanced statewide distribution; and
- 19 (c) Any other criteria to support a trauma-informed approach in schools.

20 **(12) School Resource Officers:** The Kentucky Department of Education shall

21 reimburse local school districts up to \$20,000 for each full-time certified school resource

22 officer.

23 **(13) Federal Remedial Education Grants:** It is the intent of the 2026 General

24 Assembly that the Kentucky Department of Education shall apply for all federal grants

25 available for remedial education.

26 **TOTAL - DEPARTMENT OF EDUCATION**

27

2026-27 2027-28

1	General Fund	5,132,051,800	5,365,078,900
2	Restricted Funds	29,394,300	37,804,800
3	Federal Funds	1,186,841,400	1,185,554,100
4	TOTAL	6,348,287,500	6,588,437,800

D. EDUCATION AND LABOR CABINET

Budget Units

1. GENERAL ADMINISTRATION AND PROGRAM SUPPORT

8		2026-27	2027-28
9	General Fund (Tobacco)	1,063,800	983,200
10	General Fund	13,593,600	13,262,100
11	Restricted Funds	23,082,900	22,889,600
12	Federal Funds	5,641,200	5,675,400
13	TOTAL	43,381,500	42,810,300

14 **(1) Early Childhood Development:** Included in the above General Fund
 15 (Tobacco) appropriation is \$1,063,800 in fiscal year 2026-2027 and \$983,200 in fiscal
 16 year 2027-2028 for the Early Childhood Advisory Council.

17 **(2) Heuser Hearing Institute:** Included in the above General Fund appropriation
 18 is \$1,920,000 in fiscal year 2026-2027 and \$1,860,000 in fiscal year 2027-2028 for the
 19 Heuser Hearing Institute to support programs developed to close the education and
 20 achievement gaps for deaf and hard-of-hearing adults.

2. PROPRIETARY EDUCATION

22		2026-27	2027-28
23	Restricted Funds	542,300	547,300

3. DEAF AND HARD OF HEARING

25		2026-27	2027-28
26	General Fund	1,075,400	1,067,600
27	Restricted Funds	1,360,200	1,326,700

1	TOTAL	2,435,600	2,394,300
2	4. KENTUCKY EDUCATIONAL TELEVISION		
3		2026-27	2027-28
4	General Fund	16,832,100	16,734,000
5	Restricted Funds	2,038,900	2,038,900
6	TOTAL	18,871,000	18,772,900
7	5. ENVIRONMENTAL EDUCATION COUNCIL		
8		2026-27	2027-28
9	Restricted Funds	524,000	521,700
10	Federal Funds	429,800	429,800
11	TOTAL	953,800	951,500
12	(1) Environmental Education Council: Notwithstanding KRS 224.43-		
13	505(2)(b), the Council may use interest received to support the operations of the Council.		
14	6. LIBRARIES AND ARCHIVES		
15	a. General Operations		
16		2026-27	2027-28
17	General Fund	5,959,200	6,389,100
18	Restricted Funds	2,466,400	1,902,900
19	Federal Funds	3,038,300	3,071,000
20	TOTAL	11,463,900	11,363,000
21	b. Direct Local Aid		
22		2026-27	2027-28
23	General Fund	5,554,700	5,554,700
24	Restricted Funds	1,046,900	1,046,900
25	TOTAL	6,601,600	6,601,600
26	(1) Per Capita Grants: Notwithstanding KRS 171.201, no General Fund is		
27	provided for nonconstruction state aid.		

(2) **Public Library Facilities Construction:** Included in the above General Fund appropriation is \$3,054,700 in each fiscal year for the Public Library Facilities Construction Fund. Notwithstanding KRS 45.229 and 171.027 to 171.223, any expired debt service payments shall lapse to the Budget Reserve Trust Fund Account (KRS 48.705).

TOTAL - LIBRARIES AND ARCHIVES

	2026-27	2027-28
General Fund	11,513,900	11,943,800
Restricted Funds	3,513,300	2,949,800
Federal Funds	3,038,300	3,071,000
TOTAL	18,065,500	17,964,600

7. WORKFORCE DEVELOPMENT

	2026-27	2027-28
General Fund	39,026,200	38,471,200
Restricted Funds	12,965,600	12,911,900
Federal Funds	480,160,800	481,629,200
TOTAL	532,152,600	533,012,300

(1) **Cafeteria Service Contracts:** No state agency shall enter into any contract with a nongovernmental entity for the operation of food services provided in the cafeterias located in the Kentucky Transportation Cabinet office building and/or the Cabinet for Human Resources office building in Frankfort unless the Office of Vocational Rehabilitation has declined in writing to provide such services.

(2) **Adult Education:** Included in the above General Fund appropriation are sufficient funds in each fiscal year to support the Office of Adult Education. Notwithstanding KRS 45.229, the General Fund appropriation for the Office of Adult Education in each fiscal year shall not lapse and shall carry forward.

(3) **Unemployment Insurance System Replacement:** Notwithstanding KRS

341.243(8), the Service Capacity Upgrade Fund may collect up to \$68,000,000 for the purpose of funding the Replace Unemployment Insurance System project authorized in 2024 Ky. Acts ch. 175, Part II, D., 4., 005. The Office of Unemployment Insurance shall prepare a report detailing the replacement of the unemployment insurance system. The report shall include a description of how the allocated Restricted Funds are being utilized and a timeline of expected completion and implementation of a new system. This report shall be submitted to the Interim Joint Committee on Appropriations and Revenue quarterly, beginning May 1, 2026.

(4) Vocational Rehabilitation: Included in the above General Fund appropriation is \$2,300,000 in each fiscal year for the Office of Vocational Rehabilitation to support an increase in the match and maintenance of effort requirement for the Vocational Rehabilitation Grants to States (Basic Support) federal award.

8. WORKPLACE STANDARDS

	2026-27	2027-28
General Fund	1,694,800	1,676,000
Restricted Funds	8,448,300	8,357,600
Federal Funds	4,200,000	4,291,500
TOTAL	14,343,100	14,325,100

(1) Youth Employment Programs: Included in the above appropriations is sufficient funding to implement and carry out the provisions of 2024 Ky. Acts ch. 119.

(2) Court-Awarded Expenses: Included in the above appropriations is sufficient funding to implement and carry out the provisions of 2025 Ky. Acts ch. 105.

9. WORKERS' CLAIMS

	2026-27	2027-28
Restricted Funds	60,812,900	59,744,500

10. OCCUPATIONAL SAFETY AND HEALTH REVIEW COMMISSION

	2026-27	2027-28
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1	Restricted Funds	780,800	772,100
2	11. WORKERS' COMPENSATION FUNDING COMMISSION		
3		2026-27	2027-28
4	Restricted Funds	88,165,200	86,108,500
5	12. WORKERS' COMPENSATION NOMINATING COMMITTEE		
6		2026-27	2027-28
7	Restricted Funds	1,100	1,100
8	13. DISABILITY DETERMINATIONS		
9		2026-27	2027-28
10	Restricted Funds	823,600	814,300
11	Federal Funds	66,308,200	67,255,800
12	TOTAL	67,131,800	68,070,100
13	TOTAL - EDUCATION AND LABOR CABINET		
14		2026-27	2027-28
15	General Fund (Tobacco)	1,063,800	983,200
16	General Fund	83,736,000	83,154,700
17	Restricted Funds	203,059,100	198,984,000
18	Federal Funds	559,778,300	562,352,700
19	TOTAL	847,637,200	845,474,600
20	E. ENERGY AND ENVIRONMENT CABINET		
21	Budget Units		
22	1. SECRETARY		
23		2026-27	2027-28
24	General Fund	4,188,400	4,149,400
25	Restricted Funds	4,882,300	4,821,900
26	Federal Funds	1,330,900	1,361,100
27	TOTAL	10,401,600	10,332,400

2. ADMINISTRATIVE SERVICES

	2026-27	2027-28
General Fund	6,145,600	6,112,100
Restricted Funds	6,270,600	6,286,500
Federal Funds	3,695,000	3,751,600
TOTAL	16,111,200	16,150,200

3. ENVIRONMENTAL PROTECTION

	2026-27	2027-28
General Fund	29,189,500	30,213,200
Restricted Funds	84,816,000	82,962,100
Federal Funds	39,597,300	40,153,800
TOTAL	153,602,800	153,329,100

(1) Public and Private Dam Rehabilitation: The Department for Environmental Protection shall submit a report to the Legislative Research Commission, Office of Budget Review, by September 1, 2027, recommending the priority ranking and funding mechanisms for rehabilitating public and private high hazard dams within the Commonwealth. The Department may work collaboratively with the Soil and Water Conservation Commission (KRS 146.110).

(2) Debt Service: Included in the above General Fund appropriation is \$874,500 in fiscal year 2026-2027 and \$1,749,000 in fiscal year 2027-2028 for new debt service to support new bonds as set forth in Part II, Capital Projects Budget, of this Act.

(3) Pollutants of Kentucky Waterways: Included in the above appropriations is sufficient funding to implement and carry out the provisions of 2024 Ky. Acts ch. 105.

(4) Long-term Post-mining Water Treatment Permits: Included in the above appropriations is sufficient funding to implement and carry out the provisions of 2025 Ky. Acts ch. 119.

4. NATURAL RESOURCES

	2026-27	2027-28
General Fund (Tobacco)	2,659,600	2,457,900
General Fund	40,384,500	40,416,000
Restricted Funds	24,671,200	23,800,500
Federal Funds	176,361,500	176,912,900
TOTAL	244,076,800	243,587,300

(1) Emergency Forest Fire Suppression: Not less than \$2,500,000 of the above General Fund appropriation in each fiscal year shall be set aside for emergency forest fire suppression. Notwithstanding KRS 45.229, any portion of the \$2,500,000 not expended for emergency forest fire suppression shall lapse to the Budget Reserve Trust Fund Account (KRS 48.705) at the end of each fiscal year. There is appropriated from the General Fund the necessary funds, subject to the conditions and procedures provided in this Act, which are required as a result of emergency fire suppression activities in excess of \$2,500,000 in each fiscal year. Fire suppression costs in excess of \$2,500,000 annually shall be deemed necessary government expenses and shall be paid, up to \$4,000,000 in each fiscal year, from the General Fund Surplus Account (KRS 48.700) or the Budget Reserve Trust Fund Account (KRS 48.705).

(2) Environmental Stewardship Program: Included in the above General Fund (Tobacco) appropriation is \$1,773,100 in fiscal year 2026-2027 and \$1,638,600 in fiscal year 2027-2028 for the Environmental Stewardship Program.

(3) Conservation District Local Aid: Included in the above General Fund (Tobacco) appropriation is \$886,500 in fiscal year 2026-2027 and \$819,300 in fiscal year 2027-2028 for the Division of Conservation to provide direct aid to local conservation districts.

5. ENERGY POLICY

	2026-27	2027-28
General Fund	1,617,400	1,572,700

1	Restricted Funds	613,100	607,100
2	Federal Funds	62,541,200	62,555,900
3	TOTAL	64,771,700	64,735,700
4	6. KENTUCKY NATURE PRESERVES		
5		2026-27	2027-28
6	General Fund	1,650,800	1,633,900
7	Restricted Funds	2,640,900	2,622,900
8	Federal Funds	275,100	278,200
9	TOTAL	4,566,800	4,535,000
10	7. PUBLIC SERVICE COMMISSION		
11		2026-27	2027-28
12	General Fund	13,825,400	13,658,800
13	Restricted Funds	2,967,500	2,914,400
14	Federal Funds	1,108,300	1,119,900
15	TOTAL	17,901,200	17,693,100
16	(1) Siting and Construction of Nuclear Energy Facilities: Included in the		
17	above appropriations is sufficient funding to implement and carry out the provisions of		
18	2024 Ky. Acts ch. 29.		
19	(2) Energy Planning and Inventory Commission: Included in the above		
20	appropriations is sufficient funding to implement and carry out the provisions of 2024		
21	Ky. Acts ch. 172.		
22	TOTAL - ENERGY AND ENVIRONMENT CABINET		
23		2026-27	2027-28
24	General Fund (Tobacco)	2,659,600	2,457,900
25	General Fund	97,001,600	97,756,100
26	Restricted Funds	126,861,600	124,015,400
27	Federal Funds	284,909,300	286,133,400

1	TOTAL	511,432,100	510,362,800
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2 **F. FINANCE AND ADMINISTRATION CABINET**

3 **Budget Units**

4 **1. GENERAL ADMINISTRATION**

5		2026-27	2027-28
6	General Fund	9,803,700	13,468,900
7	Restricted Funds	44,527,000	40,614,100
8	TOTAL	54,330,700	54,083,000

9 **(1) Kentucky Affordable Prepaid Tuition Trust Fund:** Included in the above
10 General Fund appropriation is \$5,100,000 in fiscal year 2026-2027 and \$5,600,000 in
11 fiscal year 2027-2028 to support projected tuition payments and refunds through fiscal
12 year 2025-2026. Notwithstanding KRS 45.229, any portion of General Fund not
13 expended for this purpose shall lapse to the Budget Reserve Trust Fund Account (KRS
14 48.705).

15 **2. CONTROLLER**

16		2026-27	2027-28
17	General Fund	4,216,900	6,818,100
18	Restricted Funds	19,489,600	16,486,700
19	TOTAL	23,706,500	23,304,800

20 **(1) Social Security Contingent Liability Fund:** Any expenditures that may be
21 required by KRS 61.470 are hereby deemed necessary government expenses and shall be
22 paid first from the General Fund Surplus Account (KRS 48.700), if available, or from any
23 available balance in the Budget Reserve Trust Fund Account (KRS 48.705), subject to
24 the conditions and procedures provided in this Act.

25 **3. DEBT SERVICE**

26		2026-27	2027-28
27	General Fund (Tobacco)	14,100,200	13,880,800

1	General Fund	560,221,400	718,918,400
2	TOTAL	574,321,600	732,799,200

3 **(1) Use of Restricted Funds for Debt Service:** Notwithstanding KRS
4 218B.080(3), \$12,000,000 in each fiscal year; notwithstanding KRS 286.1-485(3),
5 \$9,000,000 in each fiscal year; notwithstanding KRS 243.025(3), \$6,000,000 in each
6 fiscal year; and notwithstanding KRS 14.140, \$5,000,000 in each fiscal year, are hereby
7 transferred to the Debt Service Fund to be used to pay debt service on General Fund
8 supported bonds previously issued by the Commonwealth.

9 **4. FACILITIES AND SUPPORT SERVICES**

10		2026-27	2027-28
11	General Fund	9,100,200	9,000,500
12	Restricted Funds	56,128,700	55,591,600
13	TOTAL	65,228,900	64,592,100

14 **(1) Capitol Annex Renovation:** Notwithstanding KRS 42.425 and any statute to
15 the contrary, the administration and management of the Capitol Annex Renovation
16 project authorized in 2024 Ky. Acts ch. 175, Part II, F., 2., 009. shall be approved by the
17 Director of the Legislative Research Commission or his designee.

18 **5. COUNTY COSTS**

19		2026-27	2027-28
20	General Fund	29,243,500	29,243,500
21	Restricted Funds	1,702,500	1,702,500
22	TOTAL	30,946,000	30,946,000

23 **(1) County Costs:** Funds required to pay county costs are appropriated and
24 additional funds may be allotted from the General Fund Surplus Account (KRS 48.700)
25 or the Budget Reserve Trust Fund Account (KRS 48.705) by the Secretary of the Finance
26 and Administration Cabinet, subject to the conditions and procedures provided in this
27 Act.

1 **(2) Reimbursement to Sheriffs' Offices for Court Security Services:**
 2 Notwithstanding KRS 64.092(6), the sheriff or other law enforcement officer serving a
 3 Circuit or District Court shall be compensated at the rate of \$15 per hour of service. To
 4 be eligible for this enhanced rate, deputies providing services must be paid at least \$10
 5 per hour.

6 **6. COMMONWEALTH OFFICE OF TECHNOLOGY**

	2026-27	2027-28
8 Restricted Funds	134,485,900	132,286,600
9 Federal Funds	1,716,600	1,716,600
10 TOTAL	136,173,300	133,952,100

11 **(1) Computer Services Fund Receipts:** The Secretary of the Finance and
 12 Administration Cabinet shall provide a listing of fee receipts from the Executive, Judicial,
 13 and Legislative Branches of government itemized by appropriation units, cost allocation
 14 methodology, and a report detailing the rebate of excess fee receipts to the agencies to the
 15 Interim Joint Committee on Appropriations and Revenue by August 1 of each fiscal year.

16 **(2) Legacy Modernization:** The Commonwealth Office of Technology shall
 17 prepare a report for the Legacy Modernization capital project authorized in 2024 Ky.
 18 Acts ch. 175, Part II, F., 3., 001. The report shall include a list of legacy IT systems that
 19 have been completed, the date in which they were completed, the state agency the IT
 20 system was for, and a status report for the completion percentage of all other ongoing
 21 modernization projects. This report shall be submitted to the Interim Joint Committee on
 22 Appropriations and Revenue by October 31 of each fiscal year.

23 **(3) Security Enhancements:** Included in the above Restricted Funds
 24 appropriation is \$625,800 in fiscal year 2026-2027 and \$1,719,100 in fiscal year 2027-
 25 2028 to support security enhancements in key areas such as email integrity, data
 26 classification, directory resilience, and incident response and training.

27 **(4) Centralized Registry of Artificial Intelligence Systems:** Included in the

1 above appropriations is sufficient funding to implement and carry out the provisions of
2 2025 Ky. Acts ch. 66.

3 **7. REVENUE**

4		2026-27	2027-28
5	General Fund (Tobacco)	250,000	250,000
6	General Fund	118,710,200	117,230,900
7	Restricted Funds	11,814,200	11,338,100
8	Federal Funds	50,000	50,000
9	TOTAL	130,824,400	128,869,000

10 **(1) Operations of Revenue:** Notwithstanding KRS 132.672, 134.552(2),
11 136.652, and 365.390(2), funds may be expended in support of the operations of the
12 Department of Revenue.

13 **(2) State Enforcement:** Notwithstanding KRS 248.654 and 248.703(4), a total of
14 \$250,000 of the Tobacco Settlement payments received in each fiscal year is appropriated
15 to the Finance and Administration Cabinet, Department of Revenue, for the state's
16 diligent enforcement of noncompliant nonparticipating manufacturers.

17 **8. PROPERTY VALUATION ADMINISTRATORS**

18		2026-27	2027-28
19	General Fund	64,978,600	64,663,500
20	Restricted Funds	4,786,400	4,786,000
21	TOTAL	69,765,000	69,449,500

22 **(1) Management of Expenditures:** Notwithstanding KRS 132.590 and 132.597,
23 the property valuation administrators are authorized to take necessary actions to manage
24 expenditures within the appropriated amounts contained in this Act.

25 **(2) Salary Increment:** Notwithstanding KRS 132.590(3)(b), the increment
26 provided on the base salary or wages of each eligible property valuation administrator
27 shall be the same as that provided for eligible state employees in Part IV of this Act. The

placement and advancement on the proper step of the salary schedule for property valuation administrators as set forth in 132.590(2) shall continue to apply. The increment changes should be applied to the salary schedule for property valuation administrators for the duration of this biennial budget.

TOTAL - FINANCE AND ADMINISTRATION CABINET

	2026-27	2027-28
General Fund (Tobacco)	14,350,200	14,130,800
General Fund	796,245,300	959,292,700
Restricted Funds	272,934,300	262,805,600
Federal Funds	1,766,600	1,766,600
TOTAL	1,085,296,400	1,237,995,700

G. HEALTH AND FAMILY SERVICES CABINET

Budget Units

1. GENERAL ADMINISTRATION AND PROGRAM SUPPORT

	2026-27	2027-28
General Fund	8,116,000	7,857,600
Restricted Funds	80,657,000	79,204,200
Federal Funds	68,600,000	68,967,200
TOTAL	157,373,000	156,029,000

(1) Human Service Transportation Delivery: Notwithstanding KRS 281.010(28), the Kentucky Works Program shall not participate in the Human Service Transportation Delivery Program or the Coordinated Transportation Advisory Committee.

(2) Federally Funded Positions: Notwithstanding KRS 18A.010(2) and any provisions of this Act to the contrary, direct service units of the Office of Inspector General, Department for Income Support, Office for Children with Special Health Care Needs, Department for Community Based Services, Department for Behavioral Health,

Developmental and Intellectual Disabilities, Department for Family Resource Centers and Volunteer Services, Department for Aging and Independent Living, and the Department for Public Health shall be authorized to establish and fill such positions that are 100 percent federally funded for salary and fringe benefits.

(3) Parkinson's Disease Registry: Included in the above appropriations is sufficient funding to implement and carry out the provisions of 2025 Ky. Acts ch. 85.

(4) H.R. 1 Implementation Compliance: The Cabinet for Health and Family Services shall implement all program and eligibility requirements of House Resolution 1, Pub. L. No. 119-21.

2. MEDICAID SERVICES

a. Medicaid Administration

	2026-27	2027-28
General Fund	82,619,300	74,094,600
Restricted Funds	34,129,700	32,706,900
Federal Funds	241,290,600	224,326,100
TOTAL	358,039,600	331,127,600

(1) Transfer of Excess Administrative Funds for Medicaid Benefits: If any portion of the above General Fund appropriation in either fiscal year is deemed to be in excess of the necessary expenses for administration of the Department for Medicaid Services, the amount may be used for Medicaid Benefits in accordance with statutes governing the functions and activities of the Department for Medicaid Services. In no instance shall these excess funds be used without prior written approval of the State Budget Director to:

- (a) Establish a new program;
- (b) Expand the services of an existing program; or
- (c) Increase rates or payment levels in an existing program.

Any transfer authorized under this subsection shall be approved by the Secretary of

1 the Finance and Administration Cabinet upon recommendation of the State Budget
2 Director.

3 **(2) Interim Restricted Funds Appropriation Increase:** Notwithstanding KRS
4 48.630, Medicaid Administration may request an allotment of unbudgeted Restricted
5 Funds appropriation not to exceed 10 percent per fiscal year.

6 **(3) H.R. 1 - Community Engagement Program Implementation:** Included in
7 the above appropriations is \$8,137,900 in General Fund, \$700,000 in Restricted Funds,
8 and \$26,663,700 in Federal Funds in fiscal year 2026-2027 and \$1,532,900 in General
9 Fund and \$9,498,700 in Federal Funds in fiscal year 2027-2028 to support
10 implementation of a community engagement program and other needs as required by
11 House Resolution 1, Pub. L. No. 119-21. The Cabinet for Health and Family Services
12 shall expend any federal grant funding received to assist with implementation activities
13 prior to expending the funds appropriated above.

14 **b. Medicaid Benefits**

	2025-26	2026-27	2027-28
15 General Fund	-0-	2,992,864,600	2,997,453,000
16 Restricted Funds	55,983,800	2,152,012,600	2,088,385,200
17 Federal Funds	-0-	17,540,335,300	17,547,678,300
18 TOTAL	55,983,800	22,685,212,500	22,633,516,500

19
20 **(1) Intergovernmental Transfers (IGTs):** Any funds received through an
21 Intergovernmental Transfer (IGT) agreement between the Department for Medicaid
22 Services and other governmental entities, in accordance with a federally approved State
23 Plan amendment, shall be used to provide for the health and welfare of the citizens of the
24 Commonwealth through the provision of Medicaid Benefits. Revenues from IGTs are
25 contingent upon agreement by the parties, including but not limited to the Cabinet for
26 Health and Family Services, Department for Medicaid Services, and the appropriate
27 providers. The Secretary of the Cabinet for Health and Family Services shall make the

1 appropriate interim appropriations increase requests pursuant to KRS 48.630.

2 **(2) Medicaid Benefits Budget Deficit:** If Medicaid Benefits expenditures are
3 projected to exceed available funds, the Secretary of the Cabinet for Health and Family
4 Services may recommend and implement that reimbursement rates, optional services,
5 eligibles, or programs be reduced or maintained at levels existing at the time of the
6 projected deficit in order to avoid a budget deficit. The projected deficit shall be
7 confirmed and approved by the Office of State Budget Director. No rate, service, eligible,
8 or program reductions shall be implemented by the Cabinet for Health and Family
9 Services without prior written notice of such action to the Interim Joint Committee on
10 Appropriations and Revenue and the State Budget Director. Such actions taken by the
11 Cabinet for Health and Family Services shall be reported, upon request, at the next
12 meeting of the Interim Joint Committee on Appropriations and Revenue.

13 **(3) Disproportionate Share Hospital (DSH) Program:** Hospitals shall report
14 the uncompensated care for which, under federal law, the hospital is eligible to receive
15 disproportionate share payments. Disproportionate share payments shall equal the
16 maximum amounts established under federal law. The Department for Medicaid Services
17 shall compile for each fiscal year a report on the total amount of disproportionate share
18 payments made to hospitals. The report shall identify the hospital receiving the DSH
19 payment, the amount of the payment, and the fund source of the payment. The report
20 shall be submitted to the Interim Joint Committee on Appropriations and Revenue and
21 the Medicaid Oversight and Advisory Board by November 15 of each fiscal year.

22 **(4) Hospital Indigent Patient Billing:** Hospitals shall not bill patients for
23 services if the services have been reported to the Cabinet and the hospital has received
24 disproportionate share payments for the specific services.

25 **(5) Provider Tax Information:** Any provider who posts a sign or includes
26 information on customer receipts or any material distributed for public consumption
27 indicating that it has paid provider tax shall also post, in the same size typeset as the

1 provider tax information, the amount of payment received from the Department for
2 Medicaid Services during the same period the provider tax was paid. Providers who fail
3 to meet this requirement shall be excluded from the Disproportionate Share Hospital and
4 Medicaid Programs. The Cabinet for Health and Family Services shall include this
5 provision in facilities' annual licensure inspections.

6 **(6) Critical Access Hospitals:** Beginning on the effective date of this Act
7 through June 30, 2028, no acute care hospital shall convert to a critical access hospital
8 unless the hospital has either received funding for a feasibility study from the Kentucky
9 Office of Rural Health or filed a written request by January 1, 2026, with the Kentucky
10 Office of Rural Health requesting funding for conducting a feasibility study.

11 **(7) Appeals:** An appeal from denial of a service or services provided by a
12 Medicaid managed care organization for medical necessity, or denial, limitation, or
13 termination of a health care service in a case involving a medical or surgical specialty or
14 subspecialty, shall, upon request of the recipient, authorized person, or provider, include
15 a review by a board-eligible or board-certified physician in the appropriate specialty or
16 subspecialty area; except in the case of a health care service rendered by a chiropractor or
17 optometrist, for which the denial shall be made respectively by a chiropractor or
18 optometrist duly licensed in Kentucky as specified in KRS 304.17A-607(1)(b). The
19 physician reviewer shall not have participated in the initial review and denial of service
20 and shall not be the provider of the service or services under consideration in the appeal.

21 **(8) Medicaid Prescription Benefits Reporting:** Notwithstanding KRS 205.647,
22 the Department for Medicaid Services shall submit a report to the Interim Joint
23 Committee on Appropriations and Revenue and the Medicaid Oversight and Advisory
24 Board by October 31 of each fiscal year on the dispensing of prescription medications to
25 persons eligible under KRS 205.560. The report shall include:

26 (a) The total Medicaid dollars paid to the state pharmacy benefit manager by a
27 managed care organization;

1 (b) The total amount of Medicaid dollars paid to the state pharmacy benefit
2 manager by a managed care organization which were not subsequently paid to a
3 pharmacy licensed in Kentucky;

4 (c) The average reimbursement by drug ingredient cost, dispensing fee, and any
5 other fee paid by the state pharmacy benefit manager to licensed pharmacies with which
6 the state pharmacy benefit manager shares common ownership, management, or control;
7 or which are owned, managed, or controlled by any of the state pharmacy benefit
8 manager's management companies, parent companies, subsidiary companies, jointly held
9 companies, or companies otherwise affiliated by a common owner, manager, or holding
10 company; or which share any common members on the board of directors; or which share
11 managers in common;

12 (d) The average reimbursement by drug ingredient cost, dispensing fee, or any
13 other fee paid by the state pharmacy benefit manager to pharmacies licensed in Kentucky
14 which operate 10 locations, 10 or fewer locations, or 10 or more locations; and

15 (e) All common ownership, management, common members of a board of
16 directors, shared managers, or control of the state pharmacy benefit manager, or any of
17 the state pharmacy benefit manager's management companies, parent companies,
18 subsidiary companies, jointly held companies, or companies otherwise affiliated by a
19 common owner, manager, or holding company with any managed care organization
20 contracted to administer Kentucky Medicaid benefits, any entity which contracts on
21 behalf of a pharmacy, or any pharmacy services administration organization, or any
22 common ownership management, common members of a board of directors, shared
23 managers, or control of a pharmacy services administration organization that is
24 contracted with the state pharmacy benefit manager, with any drug wholesaler or
25 distributor or any of the pharmacy services administration organizations, management
26 companies, parent companies, subsidiary companies, jointly held companies, or
27 companies otherwise affiliated by a common owner, common members of a board of

1 directors, manager, or holding company.

2 **(9) Interim Restricted Funds Appropriation Increase:** Notwithstanding KRS
3 48.630, Medicaid Benefits may request an allotment of unbudgeted Restricted Funds
4 appropriation not to exceed 10 percent per fiscal year.

5 **(10) Kentucky Access Fund:** Notwithstanding KRS 304.17B-021, funds are
6 transferred from this source to Medicaid Benefits in each fiscal year.

7 **(11) 1915(c) Home and Community Based Services (HCBS) Waivers Wait List**
8 **Management Assessment:** The General Assembly recognizes the vital role of waiver
9 services in the daily lives of Kentuckians in home and community based settings and the
10 importance of an efficient and effective system for the delivery of those services. The
11 Department for Medicaid Services shall conduct an analysis and assessment of the wait
12 lists for all of the Kentucky Medicaid 1915(c) HCBS waiver programs. For each of the
13 waiver programs the assessment shall include:

14 (a) The current eligibility criteria for the waiver program;

15 (b) A description of the process for an individual to be assessed for a waiver
16 program;

17 (c) A description of the method used to determine the level of priority for
18 receiving services for an individual on the wait list;

19 (d) The number of current waiver participants;

20 (e) The number, demographics, and eligibility category of individuals on the wait
21 list;

22 (f) The acuity level of individuals on the wait list;

23 (g) The level of care and services needed by individuals on the wait list;

24 (h) The average cost of waiver services provided;

25 (i) The date of entry and length of time on the wait list; and

26 (j) The number of applicants on the wait list for more than one waiver program
27 as can most accurately be determined.

1 The results and findings from the assessment and recommendations to achieve a
2 more efficient and effective management of the Kentucky 1915(c) HCBS waiver
3 programs wait lists shall be reported to the Interim Joint Committees on Appropriations
4 and Revenue and Health Services by October 1, 2026.

5 **(12) Michelle P. Waiver Slots:** Included in the above appropriations is \$1,228,500
6 in General Fund and \$2,866,500 in Federal Funds in fiscal year 2026-2027 to support 75
7 additional slots and \$2,047,500 in General Fund and \$4,777,500 in Federal Funds in
8 fiscal year 2027-2028 to support 50 additional slots for a total of 125 slots over the 2026-
9 2028 fiscal biennium.

10 **(13) Supports for Community Living Waiver Slots:** Included in the above
11 appropriations is \$3,435,000 in General Fund and \$8,015,000 in Federal Funds in fiscal
12 year 2026-2027 to support 100 additional slots and \$5,152,500 in General Fund and
13 \$12,022,500 in Federal Funds in fiscal year 2027-2028 to support 50 additional slots for a
14 total of 150 slots over the 2026-2028 fiscal biennium.

15 **(14) Home and Community Based Waiver Slots:** Included in the above
16 appropriations is \$1,526,300 in General Fund and \$3,561,300 in Federal Funds in fiscal
17 year 2026-2027 to support 125 additional slots and \$2,136,800 in General Fund and
18 \$4,985,800 in Federal Funds in fiscal year 2027-2028 to support 50 additional slots for a
19 total of 175 slots over the 2026-2028 fiscal biennium.

20 **(15) Medicaid Benefits Program Support:** Included in the above appropriation is
21 \$55,983,800 in Restricted Funds in fiscal year 2025-2026 to support estimated program
22 needs.

23 **(16) Certified Community Behavioral Health Clinics (CCBHC):** Included in
24 the above General Fund appropriation is \$1,441,400 in fiscal year 2027-2028 to maintain
25 services at the existing clinics participating in the CCBHC demonstration program.

26 **(17) Pharmacist Payment Parity:** Included in the above General Fund
27 appropriation is \$128,100 in fiscal year 2026-2027 to support the costs of administrative

1 activities, including creation of a new pharmacist provider type for implementation of
2 pharmacist payment parity in the Kentucky Medicaid and the Kentucky Children's
3 Health Insurance Programs. Reimbursement for clinical services performed by
4 pharmacists within their scope of practice shall be paid at a rate no less than the rate paid
5 to other nonphysician practitioners for the delivery of similar services. The Department
6 for Medicaid Services shall submit a report on the implementation of pharmacist payment
7 parity within the Medicaid Program including a timeline of activities, expenditures
8 related to any required system updates and other administrative activities undertaken, and
9 expenditures associated with coverage of pharmacists' services by fund source by
10 November 1 of each fiscal year to the Interim Joint Committee on Appropriations and
11 Revenue.

12 **(18) MCO Payments:** The Department for Medicaid Services or the Finance and
13 Administration Cabinet shall make 12 monthly payments in each fiscal year to Medicaid
14 managed care vendors contracted to provide services for the Medicaid program. All
15 payments due during a fiscal year shall be issued within that same fiscal year and shall
16 not be deferred, delayed, or transferred to a subsequent fiscal year.

17 **(19) Medicaid Service Reductions:** If it is deemed necessary to make reductions
18 in Medicaid services, a priority shall be made to reduce services not expressly authorized
19 by the General Assembly.

20 **(20) Substance Use Disorder Programs:** Included in the above appropriations is
21 sufficient funding to implement and carry out the provisions of 2024 Ky. Acts ch. 68.

22 **(21) Behavioral and Mental Health Services:** Included in the above
23 appropriations is sufficient funding to implement and carry out the provisions of 2025
24 Ky. Acts ch. 107.

25 **(22) Medicaid Managed Care Organization Contracts:** Included in the above
26 appropriations is sufficient funding to implement and carry out the provisions of 2025
27 Ky. Acts ch. 110.

1 **TOTAL - MEDICAID SERVICES**

2		2025-26	2026-27	2027-28
3	General Fund	-0-	3,075,483,900	3,071,547,600
4	Restricted Funds	55,983,800	2,186,142,300	2,121,092,100
5	Federal Funds	-0-	17,781,625,900	17,772,004,400
6	TOTAL	55,983,800	23,043,252,100	22,964,644,100

7 **3. BEHAVIORAL HEALTH, DEVELOPMENTAL AND INTELLECTUAL**
8 **DISABILITIES**

9		2026-27	2027-28
10	General Fund (Tobacco)	1,152,500	1,065,100
11	General Fund	185,072,300	183,414,200
12	Restricted Funds	288,266,000	288,463,200
13	Federal Funds	98,721,000	98,891,200
14	TOTAL	573,211,800	571,833,700

15 **(1) Disproportionate Share Hospital Funds:** Pursuant to KRS 205.640(3)(a)2.,
16 mental health disproportionate share funds are budgeted at the maximum amounts
17 permitted by Section 1923(h) of the Social Security Act. Upon publication in the Federal
18 Register of the Annual Institutions for Mental Disease (IMD) Disproportionate Share
19 Hospital (DSH) limit, 92.3 percent of the federal IMD DSH limit goes to the state-
20 operated mental hospitals. If there are remaining funds within the psychiatric pool after
21 all private psychiatric hospitals reach their hospital-specific DSH limit, state mental
22 hospitals may exceed the 92.3 percent limit but may not exceed their hospital-specific
23 DSH limit.

24 **(2) Lease Payments for Eastern State Hospital:** Included in the above General
25 Fund appropriation is \$9,807,300 in fiscal year 2026-2027 and \$9,808,000 in fiscal year
26 2027-2028 to make lease payments to the Lexington-Fayette Urban County Government
27 to retire its debt for the construction of the new facility.

(3) Tobacco Settlement Funds: Included in the above General Fund (Tobacco) appropriation is \$1,152,500 in fiscal year 2026-2027 and \$1,065,100 in fiscal year 2027-2028 for substance abuse prevention and treatment for pregnant women with a history of substance abuse problems.

(4) Substance Abuse Funding Report: The Department for Behavioral Health, Developmental and Intellectual Disabilities shall compile for each fiscal year a report on the funding received by the Cabinet for Health and Family Services to provide substance abuse prevention, treatment, and recovery services in the Commonwealth. The report shall include the amount, source, and duration of the funding, the purpose of the funding, the number of individuals served, and any available information on outcomes demonstrated as a result of the funding provided for substance abuse prevention, treatment, and recovery services. The report shall be submitted to the Legislative Research Commission, Office of Budget Review, by September 1 of each fiscal year.

(5) Residential Facilities Services: Included in the above Restricted Funds appropriation is \$20,000,000 in each fiscal year to support increased costs related to staffing and an increased patient census in state run psychiatric and ICF/ID facilities.

4. PUBLIC HEALTH

	2026-27	2027-28
General Fund (Tobacco)	9,379,700	8,668,100
General Fund	83,710,200	93,680,700
Restricted Funds	148,696,000	151,126,800
Federal Funds	508,224,600	497,327,100
TOTAL	750,010,500	750,802,700

(1) Tobacco Settlement Funds: Included in the above General Fund (Tobacco) appropriation is \$5,301,500 in fiscal year 2026-2027 and \$4,899,400 in fiscal year 2027-2028 for the Health Access Nurturing Development Services (HANDS) Program, \$620,600 in fiscal year 2026-2027 and \$573,500 in fiscal year 2027-2028 for the Healthy

1 Start Initiatives, \$620,600 in fiscal year 2026-2027 and \$573,500 in fiscal year 2027-
2 2028 for Early Childhood Mental Health, \$620,600 in fiscal year 2026-2027 and
3 \$573,500 in fiscal year 2027-2028 for Early Childhood Oral Health, \$443,300 in fiscal
4 year 2026-2027 and \$409,600 in fiscal year 2027-2028 for the Lung Cancer Screening
5 Program, and \$1,773,100 in fiscal year 2026-2027 and \$1,638,600 in fiscal year 2027-
6 2028 for Smoking Cessation.

7 **(2) Local and District Health Department Fees:** Notwithstanding KRS 211.170
8 and 211.186, local and district health departments shall retain 90 percent of the fees
9 collected for delivering foundational public health program services to fund the costs of
10 operations, services, and the employer contributions for the Kentucky Employees
11 Retirement System.

12 **(3) Kentucky Pediatric Cancer Research Trust Fund:** Included in the above
13 General Fund appropriation is \$4,800,000 in fiscal year 2026-2027 and \$4,650,000 in
14 fiscal year 2027-2028 to the Kentucky Pediatric Cancer Research Trust Fund for general
15 pediatric cancer research and support of expansion of clinical trials at the University of
16 Kentucky and the University of Louisville. Notwithstanding KRS 45.229, any portion of
17 General Fund not expended for this purpose shall lapse to the Budget Reserve Trust Fund
18 Account (KRS 48.705).

19 **(4) Lung Cancer Screening MCO:** Each Medicaid Managed Care Organization
20 that has a participating contract with the Commonwealth for the next contract renewal
21 cycle shall provide services for lung cancer screenings, which may include genetic
22 prescreen testing.

23 **(5) Central Laboratory Expansion:** The Cabinet for Health and Family
24 Services shall submit a yearly report detailing the progress of the Central Laboratory
25 Expansion as set forth in 2024 Ky. Acts ch. 175, Part II, G., 4., 001. The report shall
26 include but not be limited to the targeted and achieved milestones, expenditures incurred,
27 challenges encountered, and mitigation strategies implemented. The report shall be

1 submitted to the Interim Joint Committee on Appropriations and Revenue with the first
2 report due July 1, 2027.

3 **(6) Area Health Education Centers:** Included in the above General Fund
4 appropriation is \$2,400,000 in fiscal year 2026-2027 and \$2,325,000 in fiscal year 2027-
5 2028 to support the operations of the Commonwealth's eight regional Area Health
6 Education Centers. Notwithstanding KRS 45.229, any portion of General Fund not
7 expended for this purpose shall lapse to the Budget Reserve Trust Fund Account (KRS
8 48.705).

9 **(7) Kentucky Early Intervention System (KEIS):** The KEIS Program plays a
10 vital role in supporting the development of young children with disabilities. To ensure the
11 program's continued effectiveness, the Department for Public Health shall conduct a
12 feasibility study on the various coaching models used in the program. The study shall, at
13 a minimum, identify the existing coaching models, identify the alternative coaching
14 models, assess the feasibility and cost implications of implementing alternative coaching
15 models, and provide recommendations. The study shall be submitted to the Interim Joint
16 Committee on Health Services by December 1, 2026.

17 **(8) Rural Health Transformation Fund:** Included in the above Federal Funds
18 appropriation is \$212,905,600 in each fiscal year from the Rural Health Transformation
19 Fund.

20 **(9) Debt Service:** Included in the above General Fund appropriation is
21 \$11,178,500 in fiscal year 2027-2028 for new debt service to support new bonds as set
22 forth in Part II, Capital Projects Budget, of this Act.

23 **(10) Vital Statistics:** Included in the above Restricted Funds appropriation is
24 \$1,640,800 in each fiscal year to support increased operating costs within the Office of
25 Vital Statistics.

26 **(11) Drug and Supplement Testing:** Included in the above Restricted Funds
27 appropriation is \$2,000,000 in fiscal year 2026-2027 and \$2,750,000 in fiscal year 2027-

1 2028 to support mandated medical marijuana and edible analysis and testing.

2 **(12) Ryan White Program:** Included in the above Restricted Funds appropriation
3 is \$4,000,000 in fiscal year 2026-2027 and \$6,000,000 in fiscal year 2027-2028 to
4 support participation growth in the Ryan White Program and to address increased
5 medication costs.

6 **(13) Regulation of Kratom:** Included in the above appropriations is sufficient
7 funding to implement and carry out the provisions of 2024 Ky. Acts ch. 44.

8 **5. FAMILY RESOURCE CENTERS AND VOLUNTEER SERVICES**

9		2026-27	2027-28
10	General Fund	26,617,200	26,660,700
11	Federal Funds	12,530,300	12,538,600
12	TOTAL	39,147,500	39,199,300

13 **(1) Family Resource and Youth Services Centers Funds:** No more than two
14 percent of the total funds transferred from the Department of Education to the Family
15 Resource and Youth Services Centers, as consistent with KRS 156.496, shall be used for
16 administrative purposes in each fiscal year.

17 **6. COMMUNITY BASED SERVICES**

18		2026-27	2027-28
19	General Fund (Tobacco)	10,195,200	9,421,900
20	General Fund	738,881,900	742,984,300
21	Restricted Funds	165,229,700	160,967,400
22	Federal Funds	935,267,400	922,672,800
23	TOTAL	1,849,574,200	1,836,046,400

24 **(1) Tobacco Settlement Funds:** Included in the above General Fund (Tobacco)
25 appropriation is \$8,422,100 in fiscal year 2026-2027 and \$7,783,300 in fiscal year 2027-
26 2028 for the Early Childhood Development Program and \$1,773,100 in fiscal year 2026-
27 2027 and \$1,638,600 in fiscal year 2027-2028 for the Early Childhood Adoption and

1 Foster Care Supports Program.

2 **(2) Fostering Success:** Included in the above General Fund appropriation is
3 \$480,000 in fiscal year 2026-2027 and \$465,000 in fiscal year 2027-2028 to support the
4 Fostering Success Program. Notwithstanding KRS 45.229, any portion of General Fund
5 not expended for this purpose shall lapse to the Budget Reserve Trust Fund Account
6 (KRS 48.705).

7 **(3) Dually Licensed Pediatric Facilities:** Included in the above General Fund
8 appropriation is \$528,000 in fiscal year 2026-2027 and \$511,500 in fiscal year 2027-2028
9 to provide supplemental payments to dually licensed pediatric facilities for emergency
10 shelter services for children. Notwithstanding KRS 45.229, any portion of General Fund
11 not expended for this purpose shall lapse to the Budget Reserve Trust Fund Account
12 (KRS 48.705).

13 **(4) Child Care Assistance Program:** Included in the above General Fund
14 appropriation is \$10,176,000 in fiscal year 2026-2027 and \$9,858,000 in fiscal year 2027-
15 2028 to provide services to families at or below 160 percent of the federal poverty level
16 as determined annually by the U.S. Department of Health and Human Services.
17 Notwithstanding KRS 45.229, any portion of General Fund not expended for this purpose
18 shall lapse to the Budget Reserve Trust Fund Account (KRS 48.705).

19 **(5) Personal Care Homes:** Included in the above General Fund appropriation is
20 \$11,520,000 in fiscal year 2026-2027 and \$11,160,000 in fiscal year 2027-2028 to
21 support reimbursements provided to personal care homes. Notwithstanding KRS 45.229,
22 any portion of General Fund not expended for this purpose shall lapse to the Budget
23 Reserve Trust Fund Account (KRS 48.705).

24 **(6) Children's Services Contractors:** Notwithstanding KRS Chapter 45A, no
25 contracts awarded for the use and benefit of the Department for Community Based
26 Services shall interfere with the contractor's freedom of religion as set forth in KRS
27 446.350. Any such contracts shall contain a provision allowing a contractor to allow a

1 substitute contractor who is also licensed or approved by the Cabinet to deliver the
2 contracted services if the contractor cannot perform a contracted service because of
3 sincerely held religious beliefs as outlined in KRS 446.350.

4 **(7) Victims Advocacy Programs:** Included in the above General Fund
5 appropriation is \$10,557,700 in each fiscal year for the Children's Advocacy Centers,
6 \$13,912,700 in each fiscal year for the Domestic Violence Shelters, and \$7,776,100 in
7 each fiscal year for the Rape Crisis Centers to support operational costs.

8 **(8) Employee Child Care Assistance Partnership:** Included in the above
9 General Fund appropriation is \$1,920,000 in fiscal year 2026-2027 and \$1,860,000 in
10 fiscal year 2027-2028 to support the Employee Child Care Assistance Partnership for
11 matching contributions. There shall be a two percent cap on administrative costs for the
12 oversight of this program. Notwithstanding KRS 45.229, any portion of General Fund not
13 expended for this purpose shall lapse to the Budget Reserve Trust Fund Account (KRS
14 48.705).

15 **(9) Supplemental Nutrition Assistance Program (SNAP) Administration:**
16 Included in the above General Fund appropriation is \$43,500,000 in fiscal year 2026-
17 2027 and \$58,000,000 in fiscal year 2027-2028 to support the increased state share of
18 SNAP administrative cost responsibility from 50 percent to 75 percent, as required by
19 H.R. 1 of the 119th Congress.

20 **(10) Adoption Records:** Included in the above appropriations is sufficient funding
21 to implement and carry out the provisions of 2024 Ky. Acts ch. 43.

22 **(11) Child Care Benefits:** Included in the above appropriations is sufficient
23 funding to implement and carry out the provisions of 2024 Ky. Acts ch. 84.

24 **(12) Relative and Fictive Kin Caregivers:** Included in the above appropriations is
25 sufficient funding to implement and carry out the provisions of 2024 Ky. Acts ch. 85.

26 **(13) Dependency, Neglect, or Abuse of a Child:** Included in the above
27 appropriations is sufficient funding to implement and carry out the provisions of 2024

1 Ky. Acts ch. 133 and 144.

2 **(14) Truancy:** Included in the above appropriations is sufficient funding to
3 implement and carry out the provisions of 2024 Ky. Acts ch. 163.

4 **7. AGING AND INDEPENDENT LIVING**

5		2026-27	2027-28
6	General Fund	48,795,400	47,425,300
7	Restricted Funds	4,067,300	4,027,800
8	Federal Funds	38,541,000	38,590,900
9	TOTAL	91,403,700	90,044,000

10 **(1) Local Match Requirements:** Notwithstanding KRS 205.460, entities
11 contracting with the Cabinet for Health and Family Services to provide essential services
12 under KRS 205.455 and 205.460 shall provide local match equal to or greater than the
13 amount in effect during fiscal year 2025-2026. Local match may include any combination
14 of materials, commodities, transportation, office space, personal services, or other types
15 of facility services or funds. The Secretary of the Cabinet for Health and Family Services
16 shall prescribe the procedures to certify the local match compliance.

17 **TOTAL - HEALTH AND FAMILY SERVICES CABINET**

18		2025-26	2026-27	2027-28
19	General Fund (Tobacco)	-0-	20,727,400	19,155,100
20	General Fund	-0-	4,166,676,900	4,173,570,400
21	Restricted Funds	55,983,800	2,873,058,300	2,804,881,500
22	Federal Funds	-0-	19,443,510,200	19,410,992,200
23	TOTAL	55,983,800	26,503,972,800	26,408,599,200

24 **H. JUSTICE AND PUBLIC SAFETY CABINET**

25 **Budget Units**

26 **1. JUSTICE ADMINISTRATION**

27		2026-27	2027-28
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1	General Fund (Tobacco)	2,881,200	2,662,700
2	General Fund	44,664,200	45,238,000
3	Restricted Funds	3,241,300	2,998,900
4	Federal Funds	34,826,500	34,848,100
5	TOTAL	85,613,200	85,747,700

6 **(1) Operation UNITE:** (a) Included in the above General Fund appropriation
7 is \$1,440,000 in fiscal year 2026-2027 and \$1,395,000 in fiscal year 2027-2028 for the
8 Operation UNITE Program. Notwithstanding KRS 45.229, any portion of General Fund
9 not expended for this purpose shall lapse to the Budget Reserve Trust Fund Account
10 (KRS 48.705).

11 (b) For the periods ending June 30, 2026, and June 30, 2027, the Secretary of the
12 Justice and Public Safety Cabinet, in coordination with the Chief Executive Officer of
13 Operation UNITE, shall prepare reports detailing for what purpose and function the funds
14 were utilized. The reports shall be submitted to the Interim Joint Committee on
15 Appropriations and Revenue by September 1 of each fiscal year.

16 **(2) Office of Drug Control Policy:** Included in the above General Fund
17 (Tobacco) appropriation is \$2,659,600 in fiscal year 2026-2027 and \$2,457,900 in fiscal
18 year 2027-2028 for the Office of Drug Control Policy.

19 **(3) Court-Appointed Special Advocate Funding:** (a) Included in the above
20 General Fund appropriation is \$2,880,000 in fiscal year 2026-2027 and \$2,790,000 in
21 fiscal year 2027-2028 for grants to support Court-Appointed Special Advocate (CASA)
22 funding programs. Notwithstanding KRS 45.229, any portion of General Fund not
23 expended for this purpose shall lapse to the Budget Reserve Trust Fund Account (KRS
24 48.705).

25 (b) No administrative costs shall be paid from the appropriation provided in
26 paragraph (a) of this subsection.

27 **(4) Restorative Justice:** Included in the above General Fund (Tobacco)

appropriation is \$221,600 in fiscal year 2026-2027 and \$204,800 in fiscal year 2027-2028 to support the Restorative Justice Program administered by the Volunteers of America.

(5) Substance Abuse Treatment Programs: The Secretary of the Justice and Public Safety Cabinet shall compile for each fiscal year a report on funding received by the Cabinet to provide substance abuse treatment, prevention, and recovery programs in the Commonwealth. The report shall include the amount, source, and duration of the funding, the purpose of the funding, the number of individuals served, and any available information on program outcomes. The Secretary shall submit the report to the Interim Joint Committee on Appropriations and Revenue by September 1 of each year.

(6) Northern Kentucky Medical Examiner's Office: Included in the above General Fund appropriation is \$1,618,700 in fiscal year 2027-2028 to support the staffing of the Northern Kentucky Medical Examiner's Office.

2. CRIMINAL JUSTICE TRAINING

	2026-27	2027-28
Restricted Funds	109,263,200	107,403,000

(1) Kentucky Law Enforcement Foundation Program Fund: Included in the above Restricted Funds appropriation is \$105,484,500 in fiscal year 2026-2027 and \$106,460,500 in fiscal year 2027-2028 for the Kentucky Law Enforcement Foundation Program Fund.

(2) Training Incentive Payments: Notwithstanding KRS 15.460(1) and 15.420(2)(a)1.a., included in the above Restricted Funds appropriation is \$4,653 in fiscal year 2026-2027 and \$4,746 in fiscal year 2027-2028 for each full-time participant for training incentive payments, and \$2,327 in fiscal year 2026-2027 and \$2,373 in fiscal year 2027-2028 for each part-time participant for training incentive payments. KRS 15.460(1)(b) to (f) shall remain applicable, except that the administrative expense reimbursement cap under KRS 15.460(1)(c)3. shall not exceed \$1,000,000.

(3) Administrative Reimbursement: Notwithstanding KRS 15.450(3), the

1 Department of Criminal Justice Training shall not receive reimbursement for the salaries
 2 and other costs of administering the fund, to include the Kentucky Law Enforcement
 3 Council operations and expenses, Peace Officers Professional Standards Office, attorney
 4 positions in Justice Administration, the Professional Development and Wellness Branch,
 5 Office of the State School Security Marshal, Office of Kentucky Law Enforcement
 6 Council Support, debt service, capital outlay, and Department personnel costs and
 7 expenses in excess of \$42,663,800 in fiscal year 2026-2027 and \$43,214,100 in fiscal
 8 year 2027-2028. The Department shall submit a report detailing reimbursed expenditures
 9 for the prior fiscal year to the Interim Joint Committee on Appropriations and Revenue
 10 by August 1 of each fiscal year.

11 **(4) Criminal Justice Council:** Pursuant to KRS 15.410 to 15.518, the
 12 Department of Criminal Justice Training shall not transfer funds from the Kentucky Law
 13 Enforcement Foundation Program Fund to support the Criminal Justice Council.

14 **(5) Kentucky Law Enforcement Council Funding:** Notwithstanding KRS
 15 15.450 and any other statute to the contrary, funding to support the operations of the
 16 Kentucky Law Enforcement Council shall not exceed \$622,900 in fiscal year 2026-2027
 17 and \$603,500 in fiscal year 2027-2028.

18 **(6) Operating Cost Increases:** Included in the above Restricted Funds
 19 appropriation is \$864,100 in fiscal year 2026-2027 and \$764,100 in fiscal year 2027-2028
 20 to support various operating cost increases.

21 **(7) Additional Staff:** Included in the above Restricted Funds appropriation is
 22 \$467,200 in fiscal year 2026-2027 and \$496,200 in fiscal year 2027-2028 for additional
 23 staff.

24 **3. JUVENILE JUSTICE**

25		2026-27	2027-28
26	General Fund	173,572,500	182,026,800
27	Restricted Funds	13,731,900	13,892,100

1	Federal Funds	10,659,600	10,755,700
2	TOTAL	197,964,000	206,674,600

3 **(1) Evidence-Based Programming:** The Department of Juvenile Justice shall
4 prepare a report detailing expenditures for evidence-based programming provided by the
5 Department, as well as the number of youth served by each program, the number of filled
6 positions providing services and the number of program vacancies, the number of youth
7 on waitlists for services, and any other key performance indicators deemed appropriate
8 by the Department. The Department of Juvenile Justice shall submit this report on a
9 quarterly basis to the Interim Joint Committee on Appropriations and Revenue and the
10 Juvenile Justice Oversight Council beginning November 1, 2026.

11 **(2) Louisville Detention Center Renovation:** The Department of Juvenile
12 Justice shall submit a report to the Interim Joint Committee on Appropriations and
13 Revenue by September 1, 2026, detailing the status, progress, and current expenditures of
14 the Renovate Louisville Detention Center project authorized in 2024 Ky. Acts ch. 175,
15 Part II, H., 3., 002.

16 **(3) Jefferson Detention Facilities' Personnel and Operating:** Included in the
17 above General Fund appropriation is \$6,515,300 in fiscal year 2026-2027 and
18 \$12,019,800 in fiscal year 2027-2028 to support the Jefferson Regional Detention Center
19 in Lyndon and the Jefferson County Youth Detention Center in downtown Louisville.

20 **4. STATE POLICE**

21		2026-27	2027-28
22	General Fund	231,875,800	231,358,900
23	Restricted Funds	33,759,900	33,233,000
24	Federal Funds	23,106,500	23,163,900
25	Road Fund	53,331,100	53,999,900
26	TOTAL	342,073,300	341,755,700

27 **(1) Call to Extraordinary Duty:** There is appropriated from the General Fund to

1 the Department of Kentucky State Police, subject to the conditions and procedures
2 provided in this Act, funds which are required as a result of the Governor's call of the
3 Kentucky State Police to extraordinary duty when an emergency situation has been
4 declared to exist by the Governor. Funding is authorized to be provided from the General
5 Fund Surplus Account (KRS 48.700) or the Budget Reserve Trust Fund Account (KRS
6 48.705).

7 **(2) Restricted Funds Uses:** Notwithstanding KRS 24A.179, 42.320(2)(h),
8 65.7631, 189A.050(3)(a), 237.110(18), and 281A.160(2)(b), funds are included in the
9 above Restricted Funds appropriation to maintain the operations and administration of the
10 Department of Kentucky State Police.

11 **(3) Training Incentive Payments:** Notwithstanding KRS 15.460(1), included in
12 the above Restricted Funds appropriation is \$4,653 in fiscal year 2026-2027 and \$4,746
13 in fiscal year 2027-2028 for each participant for training incentive payments.

14 **(4) Support for Statewide Law Enforcement Purposes:** Included in the above
15 Restricted Funds appropriation is \$600,000 in each fiscal year for the acquisition of
16 mobile data terminals and docking stations. Notwithstanding KRS 15.430 and 15.470,
17 excess Restricted Funds from the Department of Criminal Justice Training shall be
18 transferred to the Department of Kentucky State Police for this purpose.

19 **(5) Background Check Fees:** Pursuant to KRS 7.111, 7.112, and 11.160(1)(e),
20 the Department of Kentucky State Police shall not charge a fee for the cost of background
21 checks requested by the Legislative Research Commission during investigation processes
22 related to confirmations of appointments or reappointments to boards and commissions
23 and administrative law judges.

24 **(6) Statutory Salary Schedule Adjustments:** Included in the above General
25 Fund appropriation is \$3,802,000 in General Fund and \$1,817,900 in Road Fund in fiscal
26 year 2026-2027 and \$7,430,500 in General Fund and \$3,728,400 in Road Fund in fiscal
27 year 2027-2028 to support the statutory adjustment to the salary schedule based on the

1 consumer price index for troopers and commercial vehicle enforcement officers.

2 **(7) Kentucky Emergency Warning System Leases:** The Department of
3 Kentucky State Police shall prepare a report detailing by county, including but not limited
4 to the number of leases contracted, the cost of each lease, and the number of leases yet to
5 be contracted. The Department of Kentucky State Police shall submit this report to the
6 Interim Joint Committee on Appropriations and Revenue on a quarterly basis beginning
7 November 1, 2026.

8 **(8) Fleet Vehicles:** The Department of Kentucky State Police shall prepare a
9 report detailing fleet vehicle purchases, including but not limited to total expenditures,
10 price per vehicle, the timing of purchases, the distribution of new vehicles purchased, as
11 well as the assigned use for each vehicle purchased. The Department of Kentucky State
12 Police shall submit this report on a quarterly basis to the Interim Joint Committee on
13 Appropriations and Revenue beginning November 1, 2026.

14 **(9) Recruitment and Retention Reporting:** The Department of Kentucky State
15 Police shall prepare a report detailing recruitment, retention, and demographic statistics,
16 including but not limited to age, gender, race, education-level, and geography, for trooper
17 cadet classes occurring in fiscal years 2025-2026, 2026-2027, and 2027-2028. The
18 Department of Kentucky State Police shall submit this report on a quarterly basis to the
19 Interim Joint Committee on Appropriations and Revenue beginning November 1, 2026.

20 **(10) Sworn Trooper Detail:** Notwithstanding any statute to the contrary,
21 beginning with fiscal year 2025-2026, no more than 25 percent of sworn troopers shall be
22 assigned to detail other than a post.

23 **(11) Land Acquisition Authorization:** Notwithstanding KRS 56.040, the
24 Department of Kentucky State Police may directly acquire, on behalf of the
25 Commonwealth, any land required for tower sites related to the Kentucky Emergency
26 Warning System or the Emergency Radio System Replacement project authorized in
27 2024 Ky. Acts ch. 175, Part II, H., 4., 007.

(12) Northern Kentucky Crime Lab: Included in the above General Fund appropriation is \$242,000 in fiscal year 2026-2027 and \$214,000 in fiscal year 2027-2028 to support the relocation of the Northern Kentucky Crime Lab.

5. CORRECTIONS

a. Corrections Management

	2026-27	2027-28
General Fund	19,043,300	19,130,000
Restricted Funds	399,400	149,000
Federal Funds	100,000	304,300
TOTAL	19,542,700	19,583,300

(1) Local Correctional Facilities: Notwithstanding KRS 441.420, no funds are provided for reimbursement to counties for design fees for architectural and engineering services associated with any new local correctional facility approved by the Kentucky Local Correctional Facilities Construction Authority.

(2) Facility Reporting: (a) The Department of Corrections shall continuously monitor its bed utilization of county jails, halfway houses, Recovery Kentucky drug treatment centers, and all other community correctional residential facilities that are under contract with the Department. This monitoring shall include periodic review of its classification system to ensure that all offenders are placed in the least restrictive housing that provides appropriate security to protect public safety and provide ample opportunity for treatment and successful reentry.

(b) On a monthly basis, the Department shall submit a report detailing the average occupancy rate for each of these facility types outlined in paragraph (a) of this subsection, as well as a projection of bed utilization one year from the reported period, to the Interim Joint Committee on Appropriations and Revenue.

(3) Operational Costs for Inmate Population and Excess Local Jail Per Diem Costs: In the event that actual operational costs and/or actual local jail per diem

1 payments exceed the amounts appropriated to support the budgeted average daily
 2 population of state felons for each fiscal year, the additional payments, up to \$10,000,000
 3 in each fiscal year, shall be deemed necessary government expenses and shall be paid
 4 from the General Fund Surplus Account (KRS 48.700) or the Budget Reserve Trust Fund
 5 Account (KRS 48.705), subject to notification as to necessity and amount by the State
 6 Budget Director who shall report any certified expenditure to the Interim Joint
 7 Committee on Appropriations and Revenue.

8 **b. Adult Correctional Institutions**

	2026-27	2027-28
9 General Fund	483,639,900	496,106,100
10 Restricted Funds	21,302,100	21,373,800
11 TOTAL	504,684,500	517,575,500

12
 13 **(1) Debt Service:** Included in the above General Fund appropriation is \$707,000
 14 in fiscal year 2026-2027 and \$1,414,000 in fiscal year 2027-2028 to support debt service
 15 for new bonds as set forth in Part II, Capital Projects Budget, of this Act.

16 **(2) Transfer to State Institutions:** Notwithstanding KRS 532.100(8), state
 17 prisoners, excluding the Class C and Class D felons qualifying to serve time in county
 18 jails, may be transferred to a state institution within 90 days of final sentencing, if the
 19 county jail does not object to the additional 45 days.

20 **(3) Little Sandy Correctional Complex:** The Department of Corrections shall
 21 prepare a report, including but not limited to the expenditures related to the expansion,
 22 the number of full-time positions filled and vacant, the number of offenders housed, and
 23 the number of offenders transferred from other facilities by facility. The Department of
 24 Corrections shall submit this report on a quarterly basis to the Interim Joint Committee on
 25 Appropriations and Revenue beginning November 1, 2026.

26 **(4) Institutional Support:** Included in the above General Fund appropriation is
 27 \$4,000,000 in fiscal year 2026-2027 and \$9,000,000 in fiscal year 2027-2028 to support

1 increased medical costs.

2 **c. Community Services and Local Facilities**

3	2026-27	2027-28
4 General Fund	257,975,600	260,570,000
5 Restricted Funds	7,325,700	7,351,800
6 Federal Funds	870,800	870,800
7 TOTAL	266,172,100	268,792,600

8 **(1) Local Jails Funding:** Notwithstanding KRS 441.605 to 441.695, funds in the
 9 amount of \$3,000,000 in each fiscal year shall be expended from the Kentucky Local
 10 Correctional Facilities Construction Authority for local correctional facility and
 11 operational support.

12 **(2) Participation in Transparent Governing - Full Disclosure of Inmate**
 13 **Population Forecasts and Related Materials:** The Office of State Budget Director shall
 14 provide the methodology, assumptions, data, and all other related materials used to
 15 project biennial offender population forecasts conducted by the Office of State Budget
 16 Director, the Kentucky Department of Corrections, and any consulting firms, to the
 17 Interim Joint Committee on Appropriations and Revenue by October 1, 2027. This
 18 submission shall include but not be limited to the projected state, county, and community
 19 offender populations for the 2028-2030 fiscal biennium and must coincide with the
 20 budgeted amount for these populations. This submission shall clearly divulge the
 21 methodology and reasoning behind the budgeted and projected offender population in a
 22 commitment to participate in transparent governing.

23 **(3) Calculating Avoided Costs Relating to Legislative Action:**
 24 Notwithstanding KRS 196.288(5)(a), \$4,630,200 has been determined to meet the intent
 25 of the statute for the amount of avoided costs to be provided to the Local Corrections
 26 Assistance Fund. The actions implemented pursuant to the implementation of 2011 Ky.
 27 Acts ch. 2 now are no longer able to be calculated validly due to the length of time they

1 have been embedded in the criminal justice system.

2 **(4) Program Completion and Sentence Credit Payments:** Notwithstanding
 3 KRS 197.045(6), payments for program completions resulting in sentencing credit shall
 4 not expire and shall continue through the 2026-2028 fiscal biennium. Included in the
 5 above General Fund appropriation is \$12,000,000 in each fiscal year to support payments
 6 for program completions resulting in sentencing credit as prescribed in KRS
 7 197.045(6)(a), (b), and (c). The Department of Corrections shall prepare a report
 8 annually, including but not limited to the number of program completions, the cost of
 9 payments for each category of sentencing credit, and the programmatic impact on
 10 recidivism. The Department of Corrections shall submit this report to the Interim Joint
 11 Committee on Appropriations and Revenue by October 1 of each year.

12 **d. Local Jail Support**

13		2026-27	2027-28
14	General Fund	16,788,600	16,788,600

15 **(1) Local Corrections Assistance Fund Allocation:** Notwithstanding KRS
 16 196.288(5)(a), included in the above General Fund appropriation is \$4,630,200 in each
 17 fiscal year for the Local Corrections Assistance Fund. Moneys in the fund shall be
 18 distributed to the counties each year. Amounts distributed from the fund shall be used to
 19 support local correctional facilities and programs, including the transportation of
 20 prisoners, as follows:

21 (a) In each fiscal year, the first \$3,000,000 received by the fund, or, if the fund
 22 receives less than \$3,000,000, the entire balance of the fund, shall be divided equally
 23 among all counties; and

24 (b) Any moneys remaining after making the distributions required by paragraph
 25 (a) of this subsection shall be distributed to each county based on a ratio, the numerator
 26 of which shall be the county's county inmate population on the second Thursday in
 27 January during the prior fiscal year, and the denominator of which shall be the total

1 counties' county inmate population for the entire state on the second Thursday in January
2 during the prior fiscal year.

3 **(2) Life Safety or Closed Jails:** Included in the above General Fund
4 appropriation is \$860,000 in each fiscal year to provide a monthly payment of an annual
5 amount of \$20,000 to each county with a life safety jail or closed jail. The payment shall
6 be in addition to the payment required by KRS 441.206(2).

7 **(3) Inmate Medical Care Expenses:** Included in the above General Fund
8 appropriation is \$792,800 in each fiscal year for medical care contracts to be distributed,
9 upon approval of the Department of Corrections, to counties by the formula codified in
10 KRS 441.206, and \$851,800 in each fiscal year, on a partial reimbursement basis, for
11 medical claims in excess of the statutory threshold pursuant to KRS 441.045. The
12 funding support for medical contracts and catastrophic medical expenses for indigents
13 shall be maintained in discrete accounts. Any medical claim that exceeds the statutory
14 threshold may be reimbursed for that amount in excess of the statutory threshold.

15 **TOTAL - CORRECTIONS**

16		2026-27	2027-28
17	General Fund	777,447,400	792,594,700
18	Restricted Funds	29,027,200	28,874,600
19	Federal Funds	713,300	1,270,700
20	TOTAL	807,187,900	822,740,000

21 **6. PUBLIC ADVOCACY**

22		2026-27	2027-28
23	General Fund	96,695,100	96,571,700
24	Restricted Funds	4,368,100	4,282,800
25	Federal Funds	2,312,300	2,350,700
26	TOTAL	103,375,500	103,205,200

27 **(1) Attorney Compensation:** Included in the above General Fund appropriation

1 is \$3,610,600 in fiscal year 2026-2027 and \$5,404,300 in fiscal year 2027-2028 to
 2 support a ten percent annual salary increase for trial attorneys that have a caseload in the
 3 Department of Public Advocacy who are reallocated to a new classification series for that
 4 department.

5 **(2) Technology Needs:** Included in the above General Fund appropriation is
 6 \$800,000 in each fiscal year to support service fees and contracts for various software
 7 and technology supports.

8 **TOTAL - JUSTICE AND PUBLIC SAFETY CABINET**

9		2026-27	2027-28
10	General Fund (Tobacco)	2,881,200	2,662,700
11	General Fund	1,324,255,000	1,347,790,100
12	Restricted Funds	193,391,600	190,684,400
13	Federal Funds	71,618,200	72,389,100
14	Road Fund	53,331,100	53,999,900
15	TOTAL	1,645,477,100	1,667,526,200

16 **J. PERSONNEL CABINET**

17 **Budget Units**

18 **1. GENERAL OPERATIONS**

19		2026-27	2027-28
20	Restricted Funds	31,487,900	31,060,100

21 **(1) Public Employee Health Insurance Trust Fund Actuarial Projections:**

22 The Department of Employee Insurance shall prepare a report that includes actuarial
 23 projections of the operating net gain or loss, recommended reserves, and remaining
 24 balance after reserves, by plan year, for all active plan years and a minimum of two
 25 upcoming plan years for the Public Employee Health Insurance Trust Fund, as of
 26 September 30 of each fiscal year. This report shall be submitted to the Interim Joint
 27 Committee on Appropriations and Revenue by December 1 of each year.

1 **(2) Monthly Reporting Requirement:** Notwithstanding any statute to the
2 contrary, the Personnel Cabinet shall, on a monthly basis, and no later than 45 days after
3 the last working day of each month, submit to the Legislative Research Commission and
4 the Interim Joint Committee on Appropriations and Revenue data and reports related to
5 the operation and performance of the Kentucky Employees' Health Plan. The monthly
6 submission shall include, at a minimum:

- 7 (a) Claims and Enrollment Report, including:
- 8 1. A breakdown of all plan enrollments;
- 9 2. Medical claims lag;
- 10 3. Prescription claims lag;
- 11 4. Medical claims on a paid basis; and
- 12 5. Prescription claims on a paid basis;
- 13 (b) A trust fund cash transactions listing;
- 14 (c) A trust fund summary report; and
- 15 (d) Any other data or reports necessary to monitor the operation and performance
16 of the Kentucky Employees' Health Plan.

17 **(3) State Health Plan Actuarial Reporting:** The Personnel Cabinet shall, on or
18 before May 1, 2026, provide to the General Assembly actuarial reports, studies, and
19 recommendations related to the development and implementation of benefits, enrollment
20 rules, and premium rates for Plan Years 2023, 2024, 2025, 2026, 2027, and 2028.

21 The cabinet shall also provide documentation of changes in expected claim costs
22 resulting from benefit changes implemented or projected for Plan Years 2026, 2027, and
23 2028, including the actuarial basis and methodology used for such projections.

24 In addition, the cabinet shall provide documentation of actuarially projected income
25 and expenses for Plan Years 2026, 2027, and 2028, including the actuarial basis and
26 methodology used for such projections. Such documentation shall include, at a minimum,
27 prior plan experience and the source of that experience, adjustments attributable to plan

1 or rate changes, claim reserve details, the inflationary trend utilized, and the rationale
 2 supporting the selected inflationary trend.

3 **2. PUBLIC EMPLOYEES DEFERRED COMPENSATION AUTHORITY**

	2026-27	2027-28
5 Restricted Funds	8,112,800	7,928,800

6 **3. WORKERS' COMPENSATION BENEFITS AND RESERVE**

	2026-27	2027-28
8 Restricted Funds	23,618,700	23,061,000

9 **4. FIXED ALLOCATION NON-HAZARDOUS PENSION FUND**

	2026-27	2027-28
11 General Fund	63,784,100	63,784,100

12 **(1) Quasi-State Agency Subsidy Distributions:** (a) Included in the above
 13 General Fund appropriation is \$332,100 in each fiscal year to maintain each Non-P1 state
 14 agency's fiscal year 2019-2020 baseline subsidy.

15 (b) Included in the above General Fund appropriation is \$18,882,100 in each
 16 fiscal year to maintain each Regional Mental Health Unit's fiscal year 2019-2020 baseline
 17 subsidy.

18 (c) Included in the above General Fund appropriation is \$25,151,300 in each
 19 fiscal year to maintain each health department's fiscal year 2019-2020 baseline subsidy.

20 (d) The distribution of the baseline subsidy to each employer classification
 21 identified in paragraphs (a), (b), and (c) of this subsection shall be distributed in the
 22 following manner: In July and January of each year, the Office of State Budget Director
 23 shall obtain the total creditable compensation reported by each employer to the Kentucky
 24 Public Pensions Authority and utilize that number to determine how much of each total
 25 appropriation shall be distributed to each employer within its own unique employer
 26 classification. Payments to each employer shall be made on September 1 and April 1 of
 27 each fiscal year. The Office of State Budget Director shall provide a report to the Interim

Joint Committee on Appropriations and Revenue by May 1 of each fiscal year. The report shall detail the disbursement of funds in this subsection and include the creditable compensation, by employer, for which disbursements are made.

(e) Notwithstanding KRS 61.5991(6)(b), included in the above General Fund appropriation is \$19,418,600 in each fiscal year to support each employer's share of the anticipated retirement costs over each employer's fiscal year 2019-2020 baseline contribution as adjusted and posted under the 2026 Budget Bills tile on the Legislative Research Commission's website.

5. STATE SALARY AND COMPENSATION FUND

	2026-27	2027-28
General Fund	12,500,000	14,625,000
Restricted Funds	2,400,000	3,000,000
Federal Funds	4,500,000	5,625,000
Road Fund	7,000,000	8,750,000
TOTAL	26,400,000	32,000,000

(1) State Employee Salary Compression Pilot Program: Notwithstanding any statute or administrative regulation to the contrary, the Personnel Cabinet Secretary shall establish a State Employee Salary Compression Pilot Program to be implemented in the Cabinet for Health and Family Services and the Kentucky Transportation Cabinet, effective on or after September 1, 2026, subject to the availability of appropriated funds.

Included in the above appropriations is \$12,500,000 in General Fund, \$7,000,000 in Road Fund, \$2,400,000 in Restricted Funds, and \$4,500,000 in Federal Funds in fiscal year 2026-2027 and \$14,625,000 in General Fund, \$8,750,000 in Road Fund, \$3,000,000 in Restricted Funds, and \$5,625,000 in Federal Funds in fiscal year 2027-2028 which shall be transferred to the appropriate appropriation units of the participating cabinets to support the additional personnel costs incurred as a result of implementing the pilot program.

General Fund moneys in the amount of \$27,125,000 from the appropriation set out in 2022 Ky. Acts ch. 199, Part I, N., 1. to implement pay raises for state employees shall be transferred to the State Salary and Compensation Fund for the State Employee Salary Compression Pilot Program.

Notwithstanding KRS 45.229, any General Fund moneys included in the above appropriation that are not required to support the pilot program in the participating cabinets shall lapse to the Budget Reserve Trust Fund Account (KRS 48.705).

No later than July 1, 2026, the Personnel Cabinet Secretary shall submit a planning report to the Interim Joint Committee on Appropriations and Revenue detailing the proposed methodology, implementation process, and estimated costs associated with the pilot program for each participating cabinet.

No later than November 1, 2026, the Personnel Cabinet Secretary shall submit a progress report to the Interim Joint Committee on Appropriations and Revenue, which shall include, at a minimum:

(a) The amount of funds disbursed under the pilot program and the appropriation units receiving such funds;

(b) The number of employees receiving salary adjustments, disaggregated by cabinet and fund source;

(c) An analysis of salary adjustments by pay grade and tenure; and

(d) The effect of the pilot program on salary compression and supervisory salary differentials within the participating cabinets.

TOTAL - PERSONNEL CABINET

	2026-27	2027-28
General Fund	76,284,100	78,409,100
Restricted Funds	65,619,400	65,049,900
Federal Funds	4,500,000	5,625,000
Road Fund	7,000,000	8,750,000

1	TOTAL	153,403,500	157,834,000
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2 **K. POSTSECONDARY EDUCATION**

3 **Budget Units**

4 **1. COUNCIL ON POSTSECONDARY EDUCATION**

		2026-27	2027-28
5			
6	General Fund (Tobacco)	5,540,900	5,120,500
7	General Fund	14,048,900	17,401,000
8	Restricted Funds	11,512,300	7,938,000
9	Federal Funds	6,057,800	6,145,500
10	TOTAL	37,159,900	36,605,000

11 **(1) Interest Earnings Transfer from the Strategic Investment and Incentive**
 12 **Trust Fund Accounts:** Notwithstanding KRS 164.7911 to 164.7927, included in the
 13 above Restricted Funds appropriation is \$3,077,300 in fiscal year 2026-2027 from the
 14 interest earnings on the Research Challenge and Comprehensive University Excellence
 15 trust funds to support the operations of the Council on Postsecondary Education.

16 **(2) Cancer Research and Screening:** Included in the above General Fund
 17 (Tobacco) appropriation is \$5,540,900 in fiscal year 2026-2027 and \$5,120,500 in fiscal
 18 year 2027-2028 for cancer research and screening. The appropriation in each fiscal year
 19 shall be equally shared between the University of Kentucky and the University of
 20 Louisville.

21 **(3) Redistribution of Resources:** Notwithstanding KRS 164.028 to 164.0282, no
 22 General Fund is provided for Professional Education Preparation.

23 **(4) Postsecondary Education Debt:** Notwithstanding KRS 45.750 to 45.810, in
 24 order to lower the cost of borrowing, any university that has issued or caused to be issued
 25 debt obligations through a not-for-profit corporation or a municipality or county
 26 government for which the rental or use payments of the university substantially meet the
 27 debt service requirements of those debt obligations is authorized to refinance those debt

1 obligations if the principal amount of the debt obligations is not increased and the rental
2 payments of the university are not increased. Any funds used by a university to meet debt
3 obligations issued by a university pursuant to this subsection shall be subject to
4 interception of state-appropriated funds pursuant to KRS 164A.608.

5 **(5) Disposition of Postsecondary Institution Property:** Notwithstanding KRS
6 45.777, a postsecondary institution's governing board may elect to sell or dispose of real
7 property or major items of equipment and proceeds from the sale shall be designated to
8 the funding sources, on a proportionate basis, used for acquisition of the equipment or
9 property to be sold.

10 **(6) Spinal Cord and Head Injury Research:** Included in the above General
11 Fund appropriation is \$1,920,000 in fiscal year 2026-2027 and \$1,860,000 in fiscal year
12 2027-2028 for spinal cord and head injury research. In accordance with KRS 211.500 to
13 211.504, the appropriation in each fiscal year shall be shared between the University of
14 Kentucky and the University of Louisville.

15 **(7) Immunity for Postsecondary Institutions:** Notwithstanding any statute to
16 the contrary, a public postsecondary institution, including any affiliated corporation, its
17 officers, employees, and agents, shall be immune from all claims, including class action
18 claims for damages, a declaratory judgment, and equitable relief based on an act or
19 omission if:

20 (a) The claim arises out of or in connection with tuition paid to the public
21 postsecondary institution for an academic term that included the months of March, April,
22 and May 2020;

23 (b) The claim alleges losses or damages arising from an act or omission by the
24 public postsecondary institution during or in response to the COVID-19 emergency; and

25 (c) The alleged act or omission of the public postsecondary institution was related
26 to protecting public health and safety interests in response to the COVID-19 emergency
27 in compliance with federal, state, or local guidance, including but not limited to:

- 1 1. Transition to online or otherwise remote instruction;
- 2 2. Pause or modification to instruction available through the institution of higher
- 3 education;
- 4 3. Closure of, or modification to, operation of on-campus facilities of the public
- 5 postsecondary institution; or
- 6 4. The public postsecondary institution offered online and otherwise remote
- 7 learning options that allowed students to complete the coursework in the academic term
- 8 that included the months of March, April, and May 2020 and receive academic credit.

9 **2. KENTUCKY HIGHER EDUCATION ASSISTANCE AUTHORITY**

	2026-27	2027-28
11 General Fund	388,503,500	388,711,700
12 Restricted Funds	61,555,900	61,577,900
13 Federal Funds	86,000	86,000
14 TOTAL	450,145,400	450,375,600

15 **(1) College Access Program:** Notwithstanding KRS 154A.130(4), included in
 16 the above General Fund appropriation is \$187,438,200 in each fiscal year for the College
 17 Access Program. Included in the above Restricted Funds appropriation is \$22,584,100 in
 18 each fiscal year from previous fiscal years' excess Lottery funds held in a trust and
 19 agency account. Notwithstanding KRS 164.7891, \$1,100,000 in each fiscal year, and
 20 notwithstanding 11 KAR 7:010, Section 8, \$450,000 in each fiscal year from Restricted
 21 Funds is hereby authorized to support the College Access Program.

22 **(2) Kentucky Tuition Grant Program:** Notwithstanding KRS 154A.130(4),
 23 included in the above General Fund appropriation is \$37,881,600 in each fiscal year for
 24 the Kentucky Tuition Grant Program.

25 **(3) Kentucky National Guard Tuition Award Program:** Notwithstanding KRS
 26 154A.130(4), included in the above General Fund appropriation is \$7,398,100 in each
 27 fiscal year for the National Guard Tuition Award Program.

1 **(4) Kentucky Educational Excellence Scholarships (KEES):** Notwithstanding
2 KRS 154A.130(4), included in the above General Fund appropriation is \$90,556,600 in
3 each fiscal year for the Kentucky Educational Excellence Scholarships (KEES). Included
4 in the above Restricted Funds appropriation is \$12,300,000 in each fiscal year for KEES.

5 **(5) Work Ready Kentucky Scholarship Program:** Notwithstanding KRS
6 154A.130(4), included in the above General Fund appropriation is \$12,000,500 in each
7 fiscal year for the Work Ready Kentucky Scholarship Program. It is the intent of the
8 General Assembly for Work Ready Kentucky Scholarships to only be awarded to
9 recipients that complete eligible courses.

10 **(6) Dual Credit Scholarship Program:** (a) Notwithstanding KRS
11 154A.130(4), included in the above General Fund appropriation is \$21,149,500 in each
12 fiscal year for the Dual Credit Scholarship Program. Included in the above Restricted
13 Funds appropriation is \$6,290,100 in each fiscal year from previous years' excess Lottery
14 funds held in trust and agency account for the Dual Credit Scholarship Program.

15 (b) Notwithstanding KRS 164.786(1)(f) and 164.787(2)(d), the dual credit tuition
16 rate ceiling shall be one-half of the per credit hour tuition amount charged by the
17 Kentucky Community and Technical College System for in-state students.
18 Notwithstanding KRS 164.786(4)(c), eligible high school students may receive a dual
19 credit scholarship for two career and technical education dual credit courses per academic
20 year and four general education dual credit courses over the junior and senior years, up to
21 a maximum of 12 approved dual credit courses.

22 **(7) Veterinary Medicine Contract Spaces:** Included in the above General Fund
23 appropriation is \$6,170,000 in fiscal year 2026-2027 and \$6,558,200 in fiscal year 2027-
24 2028 for the Veterinary Medicine Contract Spaces program.

25 **(8) Optometry Scholarship Program:** Included in the above General Fund
26 appropriation is \$814,500 in fiscal year 2026-2027 and \$789,000 in fiscal year 2027-2028
27 for the Optometry Scholarship Program.

1 **(9) Use of Lottery Revenues:** Notwithstanding KRS 154A.130(3) and (4),
2 lottery revenues in the amount of \$358,424,500 in each fiscal year are appropriated to the
3 Kentucky Higher Education Assistance Authority. Notwithstanding KRS 154A.130(4)
4 and any provisions of this Act to the contrary, if lottery receipts received by the
5 Commonwealth, excluding any unclaimed prize money received under Part III, 20. of this
6 Act, exceed \$370,000,000 in fiscal year 2025-2026 or \$365,000,000 in each fiscal year of
7 the 2026-2028 fiscal biennium, the additional excess shall be transferred to a trust and
8 agency account and shall not be expended or appropriated without the express authority
9 of the General Assembly.

10 **(10) Redistribution of Resources:** Notwithstanding KRS 164.740 to 164.764,
11 164.7890(11)(c), 164.7891(11)(b), and 164.7894, no General Fund is provided for Work
12 Study, Coal County Pharmacy Scholarships, Osteopathic Medicine Scholarships, and
13 Coal County College Completion Scholarships in order to provide additional funding to
14 the College Access Program and Kentucky Tuition Grant Program.

15 **(11) Teacher Scholarship Program:** Notwithstanding KRS 154A.130(4),
16 included in the above appropriation is \$2,000,000 in General Fund in each fiscal year and
17 \$300,000 in Restricted Funds in each fiscal year for the Teacher Scholarship Program.
18 The Kentucky Higher Education Assistance Authority, in coordination with the Council
19 on Postsecondary Education, shall submit a report on the number of teacher scholarships
20 provided in each fiscal year, the program of study in which recipients are enrolled,
21 recipient retention rates, total number of applications, and the impact of the scholarships
22 on recruitment. This report shall be submitted to the Interim Joint Committee on
23 Education by September 1 of each fiscal year.

24 **(12) General Administration and Support:** Included in the above General Fund
25 appropriation is \$6,000,000 in each fiscal year to support general administration and
26 support services.

27 **3. EASTERN KENTUCKY UNIVERSITY**

	2026-27	2027-28
General Fund	72,528,000	71,001,300
Restricted Funds	218,354,400	218,016,300
Federal Funds	135,500,000	135,500,000
TOTAL	426,382,400	424,517,600

(1) Mandated Programs: Included in the above General Fund appropriation are the following:

(a) \$4,389,000 in fiscal year 2026-2027 and \$4,251,900 in fiscal year 2027-2028 for the Model Laboratory School;

(b) Notwithstanding KRS 61.5991, \$4,454,900 in each fiscal year to support the university's share of the anticipated retirement costs over the university's fiscal year 2019-2020 baseline contribution as adjusted and posted under the 2026 Budget Bills tile on the Legislative Research Commission's website; and

(c) \$2,423,200 in each fiscal year to support the Commonwealth's Property and Casualty Insurance Fund premium.

(2) Debt Service: Included in the above General Fund appropriation is \$416,500 in fiscal year 2026-2027 and \$1,175,000 in fiscal year 2027-2028 for new debt service to support new bonds as set forth in Part II, Capital Projects Budget, of this Act.

4. KENTUCKY STATE UNIVERSITY

	2026-27	2027-28
General Fund	29,393,200	28,993,800
Restricted Funds	68,862,300	77,848,400
Federal Funds	40,680,600	44,031,000
TOTAL	138,936,100	150,873,200

(1) Mandated Programs: Included in the above General Fund appropriation are the following:

(a) \$10,381,000 in each fiscal year to fund the state match payments required of

1 land-grant universities under federal law; and

2 (b) \$473,600 in each fiscal year to support the Commonwealth's Property and
3 Casualty Insurance Fund premium.

4 **(2) Debt Service:** Included in the above General Fund appropriation is \$416,500
5 in fiscal year 2026-2027 and \$933,500 in fiscal year 2027-2028 for new debt service to
6 support new bonds as set forth in Part II, Capital Projects Budget, of this Act.

7 **5. MOREHEAD STATE UNIVERSITY**

8		2026-27	2027-28
9	General Fund	44,818,300	44,398,600
10	Restricted Funds	113,086,900	113,086,900
11	Federal Funds	47,176,400	47,176,400
12	TOTAL	205,081,600	204,661,900

13 **(1) Mandated Programs:** Included in the above General Fund appropriation are
14 the following:

15 (a) \$5,551,600 in fiscal year 2026-2027 and \$5,662,600 in fiscal year 2027-2028
16 for the Craft Academy for Excellence in Science and Mathematics;

17 (b) Notwithstanding KRS 61.5991, \$2,456,500 in each fiscal year to support the
18 university's share of the anticipated retirement costs over the university's fiscal year
19 2019-2020 baseline contribution as adjusted and posted under the 2026 Budget Bills tile
20 on the Legislative Research Commission's website; and

21 (c) \$1,274,400 in each fiscal year to support the Commonwealth's Property and
22 Casualty Insurance Fund premium.

23 **(2) Debt Service:** Included in the above General Fund appropriation is \$416,500
24 in fiscal year 2026-2027 and \$1,045,500 in fiscal year 2027-2028 for new debt service to
25 support new bonds as set forth in Part II, Capital Projects Budget, of this Act.

26 **6. MURRAY STATE UNIVERSITY**

27		2026-27	2027-28
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1	General Fund	47,834,500	46,947,700
2	Restricted Funds	159,450,500	159,450,500
3	Federal Funds	26,494,600	26,494,600
4	TOTAL	233,779,600	232,892,800

5 **(1) Mandated Programs:** Included in the above General Fund appropriation are
6 the following:

7 (a) \$3,872,800 in fiscal year 2026-2027 and \$3,751,800 in fiscal year 2027-2028
8 for the Breathitt Veterinary Center;

9 (b) Notwithstanding KRS 61.5991, \$1,635,500 in each fiscal year to support the
10 university's share of the anticipated retirement costs over the university's fiscal year
11 2019-2020 baseline contribution as adjusted and posted under the 2026 Budget Bills tile
12 on the Legislative Research Commission's website; and

13 (c) \$1,451,400 in each fiscal year to support the Commonwealth's Property and
14 Casualty Insurance Fund premium.

15 **(2) Debt Service:** Included in the above General Fund appropriation is \$416,500
16 in fiscal year 2026-2027 and \$1,128,500 in fiscal year 2027-2028 for new debt service to
17 support new bonds as set forth in Part II, Capital Projects Budget, of this Act.

18 7. NORTHERN KENTUCKY UNIVERSITY

19		2026-27	2027-28
20	General Fund	53,353,300	51,976,400
21	Restricted Funds	221,360,100	221,360,100
22	Federal Funds	15,450,500	15,450,500
23	TOTAL	290,163,900	288,787,000

24 **(1) Mandated Programs:** Included in the above General Fund appropriation are
25 the following:

26 (a) \$1,270,900 in fiscal year 2026-2027 and \$1,231,200 in fiscal year 2027-2028
27 for the Kentucky Center for Mathematics; and

(b) \$1,377,900 in each fiscal year to support the Commonwealth's Property and Casualty Insurance Fund premium.

(2) Debt Service: Included in the above General Fund appropriation is \$416,500 in fiscal year 2026-2027 and \$1,123,500 in fiscal year 2027-2028 for new debt service to support new bonds as set forth in Part II, Capital Projects Budget, of this Act.

8. UNIVERSITY OF KENTUCKY

	2026-27	2027-28
General Fund	285,748,800	277,198,400
Restricted Funds	8,688,499,300	9,509,319,400
Federal Funds	315,770,000	333,769,000
TOTAL	9,290,018,100	10,120,286,800

(1) Mandated Programs: Included in the above General Fund appropriation are the following:

(a) \$34,004,000 in fiscal year 2026-2027 and \$32,941,300 in fiscal year 2027-2028 for the College of Agriculture, Food and Environment's Cooperative Extension Service. Of this amount, \$4,145,500 in each fiscal year is provided to support extension agent compensation;

(b) \$30,176,700 in fiscal year 2026-2027 and \$29,233,700 in fiscal year 2027-2028 for the Kentucky Agricultural Experiment Station;

(c) \$9,769,200 in fiscal year 2026-2027 and \$9,463,900 in fiscal year 2027-2028 for the Center for Applied Energy Research;

(d) \$3,913,200 in fiscal year 2026-2027 and \$3,791,000 in fiscal year 2027-2028 for the Kentucky Geological Survey;

(e) \$3,872,800 in fiscal year 2026-2027 and \$3,751,800 in fiscal year 2027-2028 for the Veterinary Diagnostic Laboratory;

(f) \$1,958,900 in fiscal year 2026-2027 and \$1,897,700 in fiscal year 2027-2028 for the Sanders-Brown Center on Aging;

(g) \$1,728,000 in fiscal year 2026-2027 and \$1,674,000 in fiscal year 2027-2028 for the College of Agriculture, Food and Environment's Division of Regulatory Services;

(h) \$576,000 in fiscal year 2026-2027 and \$558,000 in fiscal year 2027-2028 for the College of Agriculture, Food and Environment's Kentucky Small Business Development Center;

(i) \$562,800 in fiscal year 2026-2027 and \$545,300 in fiscal year 2027-2028 for the University Press of Kentucky;

(j) Notwithstanding KRS 154A.130(4), \$480,000 in fiscal year 2026-2027 and \$465,000 in fiscal year 2027-2028 for the Human Development Institute for the Supported Higher Education Project;

(k) \$432,200 in fiscal year 2026-2027 and \$418,700 in fiscal year 2027-2028 for the Center of Excellence in Rural Health;

(l) \$912,200 in fiscal year 2026-2027 and \$883,700 in fiscal year 2027-2028 for the Kentucky Cancer Registry;

(m) \$96,000 in fiscal year 2026-2027 and \$93,000 in fiscal year 2027-2028 for the Sports Medicine Research Institute; and

(n) \$10,750,900 in each fiscal year to support the Commonwealth's Property and Casualty Insurance Fund premium.

(2) Debt Service: Included in the above General Fund appropriation is \$416,500 in fiscal year 2026-2027 and \$1,843,000 in fiscal year 2027-2028 to provide new debt service to support new bonds as set forth in Part II, Capital Projects Budget, of this Act.

9. UNIVERSITY OF LOUISVILLE

	2026-27	2027-28
General Fund	132,311,400	128,496,900
Restricted Funds	1,515,148,500	1,547,903,100
Federal Funds	196,365,300	200,610,300
TOTAL	1,843,825,200	1,877,010,300

(1) **Mandated Programs:** Included in the above General Fund appropriation are the following:

(a) \$667,400 in fiscal year 2026-2027 and \$646,500 in fiscal year 2027-2028 for the Rural Health Education Program;

(b) \$144,000 in fiscal year 2026-2027 and \$139,500 in fiscal year 2027-2028 for the Kentucky Autism Training Center;

(c) \$96,000 in fiscal year 2026-2027 and \$93,000 in fiscal year 2027-2028 for the School of Dentistry to provide dental care to patients with dental issues related to drug use;

(d) \$144,000 in fiscal year 2026-2027 and \$139,500 in fiscal year 2027-2028 for the Mid-South REACH Grant; and

(e) \$5,801,100 in each fiscal year to support the Commonwealth's Property and Casualty Insurance Fund premium.

(2) **Debt Service:** Included in the above General Fund appropriation is \$416,500 in fiscal year 2026-2027 and \$1,335,500 in fiscal year 2027-2028 to provide new debt service to support new bonds as set forth in Part II, Capital Projects Budget, of this Act.

10. WESTERN KENTUCKY UNIVERSITY

	2026-27	2027-28
General Fund	78,399,600	76,840,000
Restricted Funds	279,343,600	280,343,600
Federal Funds	44,143,300	44,143,300
TOTAL	401,886,500	401,326,900

(1) **Mandated Programs:** Included in the above General Fund appropriation are the following:

(a) \$5,551,600 in fiscal year 2026-2027 and \$5,662,600 in fiscal year 2027-2028 for the Gatton Academy of Mathematics and Science in Kentucky;

(b) \$1,680,000 in fiscal year 2026-2027 and \$1,627,500 in fiscal year 2027-2028

1 for the Kentucky Mesonet;

2 (c) Notwithstanding KRS 61.5991, \$1,412,000 in each fiscal year to support the
3 university's share of the anticipated retirement costs over the university's fiscal year
4 2019-2020 baseline contribution as adjusted and posted under the 2026 Budget Bills tile
5 on the Legislative Research Commission's website; and

6 (d) \$1,866,900 in each fiscal year to support the Commonwealth's Property and
7 Casualty Insurance Fund premium.

8 **(2) Debt Service:** Included in the above General Fund appropriation is \$416,500
9 in fiscal year 2026-2027 and \$1,214,500 in fiscal year 2027-2028 to provide new debt
10 service to support new bonds as set forth in Part II, Capital Projects Budget, of this Act.

11 **11. KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM**

	2026-27	2027-28
12 General Fund	173,057,600	168,225,500
13 Restricted Funds	556,045,700	561,002,400
14 Federal Funds	295,517,000	295,516,800
15 TOTAL	1,024,620,300	1,024,744,700

16 **(1) Mandated Programs:** Included in the above General Fund appropriation are
17 the following:

18 (a) \$3,983,800 in fiscal year 2026-2027 and \$3,859,300 in fiscal year 2027-2028
19 for KCTCS-TRAINS;

20 (b) \$960,000 in fiscal year 2026-2027 and \$930,000 in fiscal year 2027-2028 for
21 Adult Agriculture Education; and

22 (c) \$3,164,800 in each fiscal year to support the Commonwealth's Property and
23 Casualty Insurance Fund premium.

24 **(2) Firefighters Foundation Program Fund:** (a) Included in the above
25 Restricted Funds appropriation is \$64,160,100 in fiscal year 2026-2027 and \$63,175,400
26 in fiscal year 2027-2028 for the Firefighters Foundation Program Fund.
27

(b) Notwithstanding KRS 95A.250(1)(a), included in the above Restricted Funds appropriation are sufficient funds for an incentive payment of \$4,653 in fiscal year 2026-2027 and \$4,746 in fiscal year 2027-2028, plus an amount equal to the required employer's contribution on the supplement in each fiscal year for each qualified professional firefighter under the Firefighters Foundation Program Fund. KRS 95A.250(1)(b) to (e) shall remain applicable, except that the administrative expense reimbursement cap under KRS 95A.250(1)(e)(3) shall not exceed \$500,000.

(c) Notwithstanding KRS 95A.262(2), included in the above Restricted Funds appropriation is \$15,300 in each fiscal year for aid payments for each qualified volunteer fire department.

(d) Notwithstanding KRS 95A.200 to 95A.300, \$18,800,000 in fiscal year 2026-2027 shall be transferred to support projects as set forth in Part II, Capital Projects Budget, of this Act.

(e) Notwithstanding KRS 95A.200 to 95A.300, included in the above Restricted Funds appropriation is \$1,869,900 in each fiscal year for State Fire Rescue Training.

(f) Notwithstanding KRS 95A.200 to 95A.300, included in the above Restricted Funds appropriation is \$1,556,000 in fiscal year 2026-2027 to be transferred to the Replace Unsafe Fire Equipment capital project for the Energy and Environment Cabinet as set forth in Part II, Capital Projects Budget, of this Act.

(3) Firefighters Training Center Fund: Notwithstanding KRS 95A.262(3), \$1,000,000 in Restricted Funds is provided in each fiscal year for the Firefighters Training Center Fund.

(4) Guaranteed Energy Savings Performance Contracts: Notwithstanding KRS 56.770 and 56.774, guaranteed energy savings performance contracts may be executed for buildings operated by the Kentucky Community and Technical College System under agreements governed by KRS 164.593.

(5) Debt Service: Included in the above General Fund appropriation is \$416,500

in fiscal year 2026-2027 and \$1,862,000 in fiscal year 2027-2028 for new debt service to support new bonds as set forth in Part II, Capital Projects Budget, of this Act.

(6) Disposition of KCTCS Property: Notwithstanding KRS 45.777, the KCTCS governing board may elect to sell or dispose of real property or major equipment and proceeds that are surplus to its needs and retain the proceeds of any sale.

(7) Other Postemployment Benefits Trust Fund: By October 1, 2026, the President of the Kentucky Community and Technical College System (KCTCS) is directed to have determined the actuarial liabilities of the KCTCS Other Postemployment Trust Fund effective December 31, 2026, and provide a report to the Interim Joint Committee on Appropriations and Revenue. By January 1, 2027, with the assistance of the State Budget Director and the Secretary of the Finance and Administration Cabinet, the President of KCTCS shall submit a plan to the Legislative Research Commission to have the difference between the balance of the KCTCS Other Postemployment Benefits Trust Fund and the actuarial liabilities of the fund transferred to the Budget Reserve Trust Fund Account (KRS 48.705). It is the intent of the 2026 General Assembly to take action on the plan submitted to the Legislative Research Commission in the 2027 Regular Session.

12. POSTSECONDARY EDUCATION PERFORMANCE FUND

	2026-27	2027-28
General Fund	115,000,000	115,000,000
TOTAL - POSTSECONDARY EDUCATION		
	2026-27	2027-28
General Fund (Tobacco)	5,540,900	5,120,500
General Fund	1,434,997,100	1,415,191,300
Restricted Funds	11,893,219,500	12,757,846,600
Federal Funds	1,123,241,500	1,148,923,400
TOTAL	14,456,999,000	15,327,081,800

1 **L. PUBLIC PROTECTION CABINET**

2 **Budget Units**

3 **1. SECRETARY**

4		2026-27	2027-28
5	Restricted Funds	11,485,300	11,172,000

6 **2. PROFESSIONAL LICENSING**

7		2026-27	2027-28
8	Restricted Funds	5,377,800	5,321,900
9	Federal Funds	204,700	204,700
10	TOTAL	5,582,500	5,526,600

11 **(1) Additional Personnel:** Included in the above Restricted Funds appropriation
 12 is \$100,900 in fiscal year 2026-2027 and \$100,600 in fiscal year 2027-2028 to support
 13 additional personnel.

14 **(2) Real Property Boards:** Included in the above appropriations is sufficient
 15 funding to implement and carry out the provisions of 2024 Ky. Acts ch. 182.

16 **3. BOXING AND WRESTLING AUTHORITY**

17		2026-27	2027-28
18	Restricted Funds	256,400	255,000

19 **4. ALCOHOLIC BEVERAGE CONTROL**

20		2026-27	2027-28
21	Restricted Funds	9,177,600	8,636,500
22	Federal Funds	997,900	1,004,300
23	TOTAL	10,175,500	9,640,800

24 **(1) Training Incentive Payments:** Notwithstanding KRS 15.460(1), included in
 25 the above Restricted Funds appropriation is \$4,653 in fiscal year 2026-2027 and \$4,746
 26 in fiscal year 2027-2028 for each participant for training incentive payments.

27 **(2) Special Temporary Nonprofit License:** (a) Notwithstanding any provisions

1 of KRS Chapters 241 to 244 or administrative regulations promulgated thereunder to the
2 contrary, a special temporary nonprofit license shall be issued to a nonprofit organization
3 for its use at a national conference.

4 (b) A special temporary nonprofit license shall authorize the holder and its
5 employees or agents to purchase, transport, receive, possess, store, sell, donate, deliver,
6 and serve alcoholic beverages, including wine, malt beverages, and distilled spirits, to be
7 sold by the package or the drink, or to be served free of charge by the drink in person to
8 attendees of national conferences, by auction, or by raffle, or sold or served free of charge
9 by the drink to attendees of national conferences, and to receive alcoholic beverages from
10 distillers, rectifiers, wineries, small farm wineries, brewers, microbreweries, wholesalers,
11 distributors, retailers, or any other person, by gift or donation, for its use at a national
12 conferences.

13 (c) The location at which the alcoholic beverages are auctioned, sold, raffled,
14 served, or consumed under the provisions of this subsection shall not constitute a public
15 place for the purposes of KRS Chapter 222. Nonprofit events, including national
16 conferences, may be conducted on licensed or unlicensed premises.

17 (d) A special temporary nonprofit license shall not be issued for any period longer
18 than 30 days.

19 (e) Notwithstanding any other provision of KRS Chapters 241 to 244, a distiller,
20 rectifier, winery, small farm winery, brewer, microbrewery, wholesaler, distributor, or
21 retailer may donate, give away, or deliver any of its products to a nonprofit organization
22 possessing a special temporary nonprofit license.

23 (f) Nothing in this subsection shall prohibit the employees of a nonprofit
24 organization that holds a special temporary nonprofit license from serving or selling
25 wine, malt beverages, and distilled spirits by the drink to attendees of national
26 conferences.

27 (g) Nothing in this subsection shall prohibit the employees of retail drink

licensees, including but not limited to NQ1, NQ2, NQ3, and licensed caterers from serving or selling wine, malt beverages, and distilled spirits by the drink at a national conference on the account of or on behalf of a nonprofit organization that holds a special temporary nonprofit license.

(3) Additional Tobacco, Nicotine, and Vapor Personnel: Included in the above Restricted Funds appropriation is \$2,750,000 in fiscal year 2026-2027 and \$2,250,000 in fiscal year 2027-2028 to support additional personnel.

5. FINANCIAL INSTITUTIONS

	2026-27	2027-28
Restricted Funds	17,785,200	17,651,100

6. HOUSING, BUILDINGS AND CONSTRUCTION

	2026-27	2027-28
General Fund	251,100	3,282,000
Restricted Funds	28,935,700	25,761,600
TOTAL	29,186,800	29,043,600

(1) Industrial or Business Project Plan Reviews and Inspections: Notwithstanding KRS 198B.060, permit applicants may request local or state governments to perform plan review, inspection, and enforcement responsibilities related to industrial or business projects.

(2) Inspectors and Reviewers Reporting Requirement: The Department of Housing, Buildings and Construction shall submit a report to the Legislative Research Commission, Office of Budget Review, by December 1 of each fiscal year detailing the number of full-time inspectors and reviewers, in addition to the number of completed inspections and plan reviews.

(3) Operations of the Department: Notwithstanding KRS 227A.050, included in the above Restricted Funds appropriation is \$2,977,600 in fiscal year 2026-2027 to support of the operations of the Department of Housing, Buildings and Construction,

1 Division of General Inspections.

2 **(4) Additional Plumbing Personnel:** Included in the above Restricted Funds
3 appropriation is \$206,900 in fiscal year 2026-2027 and \$206,200 in fiscal year 2027-2028
4 to support additional personnel.

5 **(5) Additional HVAC Personnel:** Included in the above Restricted Funds
6 appropriation is \$198,800 in fiscal year 2026-2027 and \$198,100 in fiscal year 2027-2028
7 to support additional personnel.

8 **(6) Additional Hazardous Material Personnel:** Included in the above Restricted
9 Funds appropriation is \$182,600 in fiscal year 2026-2027 and \$182,000 in fiscal year
10 2027-2028 to support additional personnel.

11 **(7) Additional Electrical Personnel:** Included in the above Restricted Funds
12 appropriation is \$531,900 in fiscal year 2026-2027 and \$530,000 in fiscal year 2027-2028
13 to support additional personnel.

14 **(8) Additional Boiler Personnel:** Included in the above Restricted Funds
15 appropriation is \$182,600 in fiscal year 2026-2027 and \$182,000 in fiscal year 2027-2028
16 to support additional personnel.

17 **(9) Additional Building Code Enforcement Personnel:** Included in the above
18 Restricted Funds appropriation is \$299,700 in fiscal year 2026-2027 and \$298,700 in
19 fiscal year 2027-2028 to support additional personnel.

20 **7. INSURANCE**

21		2026-27	2027-28
22	Restricted Funds	22,745,400	22,525,500

23 **(1) Training Incentive Payments:** Notwithstanding KRS 15.460(1), included in
24 the above Restricted Funds appropriation is \$4,653 in fiscal year 2026-2027 and \$4,746
25 in fiscal year 2027-2028 for each participant for training incentive payments.

26 **(2) Property and Casualty Actuarial Contract Increase:** Included in the above
27 Restricted Funds appropriation is \$225,000 in each fiscal year to support an increase in

1 actuarial contracts.

2 **(3) Financial Standards Actuarial Contract Increase:** Included in the above
3 Restricted Funds appropriation is \$750,000 in each fiscal year to support an increase in
4 actuarial contracts.

5 **(4) Restricted Fund Transfer:** Notwithstanding KRS 304.2-400(2), there is
6 hereby transferred \$350,000,000 in fiscal year 2025-2026 from the Insurance Regulatory
7 Trust Fund in the Department of Insurance to the Budget Reserve Trust Fund Account
8 (KRS 48.705). It is the intent of the 2026 General Assembly to reserve \$250,000,000 for
9 potential appropriation for Medicaid Benefits in the 2027 Regular Session if deemed
10 necessary for claims payments in fiscal year 2026-2027 or fiscal year 2027-2028.

11 **8. CLAIMS AND APPEALS**

12		2026-27	2027-28
13	General Fund	2,124,900	2,083,300
14	Restricted Funds	1,278,300	1,272,700
15	Federal Funds	771,900	773,500
16	TOTAL	4,175,100	4,129,500

17 **(1) Victims of Crime:** Included in the above appropriations is sufficient funding
18 to implement and carry out the provisions of 2024 Ky. Acts ch. 67.

19 **TOTAL - PUBLIC PROTECTION CABINET**

20		2026-27	2027-28
21	General Fund	2,376,000	5,365,300
22	Restricted Funds	97,041,700	92,596,300
23	Federal Funds	1,974,500	1,982,500
24	TOTAL	101,392,200	99,944,100

25 **M. TOURISM, ARTS AND HERITAGE CABINET**

26 **Budget Units**

27 **1. SECRETARY**

1		2026-27	2027-28
2	General Fund	3,427,400	3,655,500
3	Restricted Funds	20,616,900	19,574,400
4	TOTAL	24,044,300	23,229,900

5 **(1) Kentucky Mountain Regional Recreation Authority:** Restricted Funds in
6 the amount of \$1,500,000 in each fiscal year shall be transferred to the Department for
7 Local Government from taxes collected pursuant to KRS 142.400(2) to support the
8 Kentucky Mountain Regional Recreation Authority.

9 **2. ARTISANS CENTER**

10		2026-27	2027-28
11	General Fund	1,227,100	1,233,400
12	Restricted Funds	1,202,400	1,177,300
13	TOTAL	2,429,500	2,410,700

14 **(1) Feasibility Study:** The cabinet shall conduct a feasibility study on the
15 Kentucky Artisan Center's sustainability and its potential acquisition by Berea College
16 and the City of Berea and provide a report regarding its findings to the Interim Joint
17 Committee on Appropriations and Revenue by July 1, 2027.

18 **3. TOURISM**

19		2026-27	2027-28
20	General Fund	3,461,300	3,431,100
21	Restricted Funds	72,700	72,700
22	TOTAL	3,534,000	3,503,800

23 **4. PARKS**

24		2026-27	2027-28
25	General Fund	64,177,700	61,215,200
26	Restricted Funds	43,335,000	40,377,000
27	TOTAL	107,512,700	101,592,200

(1) Park Capital Maintenance and Renovation Fund: Notwithstanding KRS 148.810, no transfer to the Park Capital Maintenance and Renovation Fund shall be made.

(2) Training Incentive Payments: Notwithstanding KRS 15.460(1), included in the above Restricted Funds appropriation is \$4,653 in fiscal year 2026-2027 and \$4,746 in fiscal year 2027-2028 for each participant for training incentive payments.

(3) Parks Capital Project Tracking Plan and Report: The Department of Parks shall establish a project tracking plan and prepare a report on capital projects authorized in 2024 Ky. Acts ch. 175, Part II, K., 2., including but not limited to the projects funded, the current status of each project and projected completion date, the amount expended on each project, and filled positions associated with the projects. The Department of Parks shall submit this report on a quarterly basis beginning August 1, 2024, to the Interim Joint Budget Review Subcommittee on Economic Development, Tourism, and Environmental Protection.

5. HORSE PARK COMMISSION

	2026-27	2027-28
General Fund	1,701,300	1,666,900
Restricted Funds	12,175,700	11,890,400
TOTAL	13,877,000	13,557,300

(1) Training Incentive Payments: Notwithstanding KRS 15.460(1), included in the above Restricted Funds appropriation is \$4,653 in fiscal year 2026-2027 and \$4,746 in fiscal year 2027-2028 for each participant for training incentive payments.

6. STATE FAIR BOARD

	2026-27	2027-28
General Fund	6,761,700	6,856,800
Restricted Funds	56,746,600	59,066,000
TOTAL	63,508,300	65,922,800

(1) State Fair Board Property Improvements: Notwithstanding any statute to the contrary, the State Fair Board shall give preference to Kentucky businesses to make improvements to State Fair Board properties for hotel development. The Board shall recommend the participation of Kentucky-based businesses and shall also recommend the participation of other Kentucky-based businesses offering solutions to accomplish the goal of improving hotel development. For the purposes of this subsection, "Kentucky-based business" means a business that has employees working in Kentucky and that operates a principal executive office in Kentucky from which those employees, other offices, and affiliated entities are directed and controlled.

(2) Public-Private Partnerships: Notwithstanding KRS 45A.077(8), the utilization of the public-private partnership delivery method for State Fair Board projects of at least \$25,000,000 does not need to be explicitly authorized by the General Assembly.

(3) Kentucky Exposition Center Facility Expansion & Staffing: Included in the above Restricted Funds appropriations is \$1,720,600 in fiscal year 2026-2027 and \$3,740,100 in 2027-2028 to support the Kentucky Exposition Center facility expansion and staffing.

(4) Rental Services and Increased Contract Costs: Included in the above Restricted Funds appropriations is \$950,500 in each fiscal year to support rental services and increased contract costs.

7. FISH AND WILDLIFE RESOURCES

	2026-27	2027-28
Restricted Funds	56,861,800	56,241,500
Federal Funds	27,415,400	27,769,800
TOTAL	84,277,200	84,011,300

(1) Fish and Wildlife Resources Peace Officers' Stipend: Notwithstanding KRS 15.460(1), included in the above Restricted Funds appropriation is \$4,653 in fiscal

1 year 2026-2027 and \$4,746 in fiscal year 2027-2028 for each participant for training
2 incentive payments.

3 **(2) Fees-in-Lieu-of Stream Mitigation Reporting:** The Department of Fish and
4 Wildlife Resources shall develop a report of all projects managed by the Fees-in-Lieu-of
5 Stream Mitigation Program. The Department shall present this report to the Interim Joint
6 Committee on Tourism, Small Business, and Information Technology by August 1 of
7 each fiscal year.

8 **8. HISTORICAL SOCIETY**

9		2026-27	2027-28
10	General Fund	7,752,700	7,826,500
11	Restricted Funds	464,600	313,300
12	Federal Funds	122,000	122,000
13	TOTAL	8,339,300	8,261,800

14 **9. ARTS COUNCIL**

15		2026-27	2027-28
16	General Fund	1,776,000	1,747,000
17	Restricted Funds	76,400	68,200
18	Federal Funds	827,800	834,800
19	TOTAL	2,680,200	2,650,000

20 **10. HERITAGE COUNCIL**

21		2026-27	2027-28
22	General Fund	1,747,500	1,737,000
23	Restricted Funds	695,200	660,200
24	Federal Funds	1,050,000	1,065,700
25	TOTAL	3,492,700	3,462,900

26 **11. KENTUCKY CENTER FOR THE ARTS**

27		2026-27	2027-28
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1	General Fund	597,600	579,000
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2 **TOTAL - TOURISM, ARTS AND HERITAGE CABINET**

3		2026-27	2027-28
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4	General Fund	92,630,300	89,948,400
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5	Restricted Funds	192,247,300	189,441,000
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6	Federal Funds	29,415,200	29,792,300
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7	TOTAL	314,292,800	309,181,700
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8 **N. STATEWIDE**

9 **Budget Units**

10 **1. BUDGET RESERVE TRUST FUND**

11		2026-27	2027-28
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12	General Fund	339,815,700	147,929,600
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13 **2. KENTUCKY PERMANENT PENSION FUND**

14		2026-27	2027-28
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15 **(1) Lapse of Remaining Balance:** Of the \$67,724,700 unexpended balance from
 16 the fiscal year 2023-2024 General Fund appropriation set out in 2022 Ky. Acts ch. 199,
 17 Part I, N., 1. to implement pay raises for state employees, \$40,599,700 shall lapse in
 18 fiscal year 2025-2026.

19 **TOTAL - STATEWIDE**

20		2026-27	2027-28
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21	General Fund	339,815,700	147,929,600
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22	TOTAL	339,815,700	147,929,600
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23 **PART II**

24 **CAPITAL PROJECTS BUDGET**

25 **(1) Capital Construction Fund Appropriations and Reauthorizations:**

26 Moneys in the Capital Construction Fund are appropriated for the following capital
 27 projects subject to the conditions and procedures in this Act. Items listed without

1 appropriated amounts are previously authorized for which no additional amount is
2 required. These items are listed in order to continue their current authorization into the
3 2026-2028 fiscal biennium. Unless otherwise specified, reauthorized projects shall
4 conform to the original authorization enacted by the General Assembly.

5 **(2) Expiration of Existing Line-Item Capital Construction Projects:** All
6 appropriations to existing line-item capital construction and information technology
7 projects expire on June 30, 2026, unless specifically reauthorized in this Act with the
8 following exceptions:

9 (a) A construction or purchase contract for the project shall have been awarded
10 by June 30, 2026;

11 (b) Permanent financing or a short-term line of credit sufficient to cover the total
12 authorized project scope shall have been obtained in the case of projects authorized for
13 bonds, if the authorized project completes an initial draw on the line of credit within the
14 fiscal biennium immediately subsequent to the original authorization; and

15 (c) Grant or loan agreements, if applicable, shall have been finalized and properly
16 signed by all necessary parties by June 30, 2026.

17 Notwithstanding the criteria set forth in this subsection and KRS 45.229 and
18 45.770(5)(d), funds appropriated to 2026-2028 fiscal biennium nonstatutory maintenance
19 pools shall not lapse and shall carry forward.

20 **(3) Bond Proceeds Investment Income:** Investment income earned from bond
21 proceeds beyond that which is required to satisfy Internal Revenue Service arbitrage
22 rebates and penalties and excess bond proceeds upon the completion of a bond-financed
23 capital project shall be used to pay debt service according to the Internal Revenue Service
24 Code and accompanying regulations.

25 **(4) Appropriations for Projects Not Line-Itemized:** Inasmuch as the
26 identification of specific projects in a variety of areas of the state government cannot be
27 ascertained with absolute certainty at this time, amounts are appropriated for specific

1 purposes to projects which are not individually identified in this Act in the following
2 areas: Kentucky Infrastructure Authority Water and Sewer projects; Flood Control
3 projects; Repair of State-Owned Dams; Guaranteed Energy Savings Performance
4 Contract projects; Wetland and Stream Mitigation projects; General Fund, Investment
5 Income, Restricted Fund, Federal Fund, Bond-funded, and Aircraft maintenance pools;
6 Economic Development projects, which shall include authorization for the High-Tech
7 Construction Pool and the High-Tech Investment Pool; Postsecondary Education pools;
8 Legacy System Retirement Pool; Wastewater Treatment Upgrades Pool; Utility
9 Infrastructure Replacement Pool; and State Fair Board property improvements.
10 Notwithstanding any statute to the contrary, projects estimated to cost \$1,000,000 and
11 over and equipment estimated to cost \$200,000 and over shall be reported to the Capital
12 Projects and Bond Oversight Committee.

13 **(5) Emergency Repair, Maintenance, and Replacement Account:** If funds in
14 the Emergency Repair, Maintenance, and Replacement Account are not sufficient, then
15 up to \$1,000,000 of expenditures are to be paid first from the General Fund Surplus
16 Account (KRS 48.700), if available, or from the Budget Reserve Trust Fund Account
17 (KRS 48.705), subject to the conditions and procedures provided in this Act.

18 **(6) Appropriation-Supported Debt:** To lower the cost of borrowing, the
19 agencies identified in KRS 45A.850(1)(a) and (2)(a) are authorized to refinance
20 appropriation-supported debt obligations that have previously been issued and for which
21 the Commonwealth is currently making lease-rental payments to meet the current debt
22 service requirements. Such action is authorized provided that the principal amount of any
23 such debt obligation is not increased and the term of the debt obligation is not extended.
24 Any such refinancing shall still be subject to the requirements of KRS 45.750 to 45.810
25 for reporting to the Capital Projects and Bond Oversight Committee.

26 **(7) Public-Private Partnerships:** Notwithstanding KRS 45A.077(8), the
27 utilization of the public-private partnership delivery method for projects of at least

1 \$1,000,000 shall be authorized by the General Assembly.

2 **A. GENERAL GOVERNMENT**

3 Budget Units	2025-26	2026-27	2027-28
4 1. VETERANS' AFFAIRS			
5 001. Radcliff Veterans Center HVAC System Replacement Additional			
6 Bond Funds	16,000,000	-0-	-0-
7 002. Maintenance Pool - 2026-2028			
8 Investment Income	-0-	1,000,000	1,000,000
9 003. Expand Columbarium Wall - Kentucky Veterans Cemetery Northeast			
10 Federal Funds	-0-	-0-	2,000,000
11 2. KENTUCKY INFRASTRUCTURE AUTHORITY			
12 001. KIA Fund A - Federally Assisted Wastewater Program			
13 Federal Funds	-0-	75,502,000	20,223,000
14 Bond Funds	-0-	14,560,000	4,045,000
15 Agency Bonds	-0-	30,000,000	-0-
16 TOTAL	-0-	120,062,000	24,268,000
17 002. KIA Fund F - Drinking Water Revolving Loan Program			
18 Federal Funds	-0-	109,906,000	18,294,000
19 Bond Funds	-0-	13,124,000	3,659,000
20 Agency Bonds	-0-	30,000,000	-0-
21 TOTAL	-0-	153,030,000	21,953,000
22 3. MILITARY AFFAIRS			
23 001. Armory Installation Facility Maintenance Pool - 2026-2028			
24 Investment Income	-0-	4,000,000	4,000,000
25 002. Kentucky Youth Challenge Academies Maintenance Pool - 2026-2028			
26 Investment Income	-0-	1,000,000	1,000,000
27 003. Bluegrass Station Facility Maintenance Pool - 2026-2028			

1	Restricted Funds	-0-	1,000,000	1,000,000
2	004. Construct Wendell H. Ford Regional Training Center Unaccompanied			
3	Housing Advanced Skills Training			
4	Federal Funds	-0-	21,000,000	-0-
5	005. Construct Multi-Purpose Building Bluegrass Station			
6	Other Funds	-0-	15,000,000	-0-
7	006. Construct Civil Support Team Facility Additional Reauthorization			
8	(\$13,200,000 Federal Funds)			
9	Federal Funds	-0-	11,400,000	-0-
10	007. Construct New Barracks at Wendell H. Ford Regional Training Center			
11	Federal Funds	-0-	8,000,000	-0-
12	008. Construct Readiness Center Somerset Additional Reauthorization			
13	(\$24,750,000 Federal Funds, \$8,259,000 Bond Funds)			
14	Federal Funds	-0-	-0-	4,898,000
15	Investment Income	-0-	-0-	1,633,000
16	TOTAL	-0-	-0-	6,531,000
17	009. Construct Jackson Field Maintenance Shop Additional Reauthorization			
18	(\$15,000,000 Federal Funds)			
19	Federal Funds	-0-	5,000,000	-0-
20	010. Demolish Bluegrass Station Boiler Plant			
21	Restricted Funds	-0-	4,000,000	-0-
22	011. Construct and Extend Electric Bluegrass Station			
23	Restricted Funds	-0-	3,500,000	-0-
24	012. Construct Fitness Center Facility Wendell H. Ford Regional Training Center			
25	Additional Reauthorization (\$5,000,000 Federal Funds)			
26	Federal Funds	-0-	3,000,000	-0-
27	013. Kentucky Army National Guard Training Site Master Plan			

1	Federal Funds	-0-	2,000,000	-0-
2	014. Construct Road Improvements Bluegrass Station			
3	Restricted Funds	-0-	1,500,000	-0-
4	015. Construct New Barracks at Harold L. Disney Training Site Additional			
5	Reauthorization (\$3,000,000 Federal Funds)			
6	Federal Funds	-0-	1,000,000	-0-
7	016. Construct Harold L. Disney Training Site Drainage Improvements			
8	Reauthorization (\$2,000,000 Federal Funds)			
9	Federal Funds	-0-	2,000,000	-0-
10	017. Construct Improve Sewer System Bluegrass Station Reauthorization			
11	(\$5,000,000 Restricted Funds)			
12	018. Extension of Utilities Wendell H. Ford Regional Training Center			
13	Reauthorization (\$2,000,000 Federal Funds)			
14	019. Construct Support Building Wendell H. Ford Regional Training Center			
15	Reauthorization (\$3,000,000 Federal Funds)			
16	4. DEPARTMENT FOR LOCAL GOVERNMENT			
17	001. Flood Control Local Match			
18	Investment Income	-0-	6,000,000	-0-
19	5. ATTORNEY GENERAL			
20	001. Franklin County - Lease			
21	002. Upgrade Technology Additional Reauthorization (\$2,000,000 Bond Funds)			
22	Investment Income	-0-	600,000	-0-
23	6. COMMONWEALTH'S ATTORNEYS			
24	001. Jefferson County - Lease			
25	7. TREASURY			
26	001. Replace HVAC Leibert Units			
27	Investment Income	-0-	354,000	-0-

1	002.	Xerox Check Printer - Secondary			
2		Investment Income	-0-	66,000	-0-
3	8.	AGRICULTURE			
4	001.	Large Capacity Scale Trucks			
5		Restricted Funds	-0-	800,000	-0-
6	002.	Franklin County - Lease			
7	9.	KENTUCKY PUBLIC PENSIONS AUTHORITY			
8	001.	Pension Administration System Technology Modernization - Planning - Phase			
9	I				
10		Restricted Funds	-0-	-0-	15,000,000
11	10.	OCCUPATIONAL AND PROFESSIONAL BOARDS AND COMMISSIONS			
12	a.	Nursing			
13	001.	Jefferson County - Lease			
14	11.	KENTUCKY RIVER AUTHORITY			
15	001.	Renovate Lock 5			
16		Restricted Funds	-0-	-0-	4,200,000
17	002.	Maintenance Pool - 2026-2028			
18		Restricted Funds	-0-	2,000,000	2,000,000
19	003.	Locks 2 and 3 Upper Guide Wall Repair Reauthorization (\$4,131,000			
20		Restricted Funds)			
21	004.	Design and Repair Dam 7 Reauthorization (\$6,400,000 Restricted Funds)			
22	12.	SCHOOL FACILITIES CONSTRUCTION COMMISSION			
23	001.	Offers of Assistance - 2024-2026 Reauthorization and Reallocation			
24		(\$16,309,000 Bond Funds)			
25		Bond Funds	-0-	23,691,000	-0-
26	(1)	Reauthorization and Reallocation: The above project is authorized from a			
27		reallocation of the projects set forth in 2024 Ky. Acts ch. 175, Part II, A., 10., 005.			

002. School Facilities Construction Commission Reauthorization (\$89,710,000 Bond Funds)

B. ECONOMIC DEVELOPMENT CABINET

Budget Unit	2026-27	2027-28
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1. ECONOMIC DEVELOPMENT

(1) Economic Development Bond Issues: Before any economic development bonds are issued, the proposed bond issue shall be approved by the Secretary of the Finance and Administration Cabinet and the State Property and Buildings Commission under KRS 56.440 to 56.590. In addition to the terms and conditions of KRS 154.12-100, administration of the Economic Development Bond Program by the Secretary of the Cabinet for Economic Development is subject to the following guideline: project selection shall be documented when presented to the Secretary of the Finance and Administration Cabinet. Included in the documentation shall be the rationale for selection and expected economic development impact.

(2) Use of New Economy Funds: Notwithstanding KRS 154.12-100, 154.12-278(4) and (5), and 154.20-035, the Secretary of the Cabinet for Economic Development may use funds appropriated in the Economic Development Fund Program, High-Tech Construction/Investment Pool, and the Kentucky Economic Development Finance Authority Loan Pool interchangeably for economic development projects.

001. Economic Development Bond Programs - 2026-2028

Bond Funds	5,000,000	5,000,000
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002. High-Tech Construction/Investment Pool - 2026-2028

Bond Funds	5,000,000	5,000,000
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003. Kentucky Economic Development Finance Authority Loan Pool - 2026-2028

Bond Funds	5,000,000	5,000,000
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C. DEPARTMENT OF EDUCATION

Budget Units	2026-27	2027-28
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1	1. OPERATIONS AND SUPPORT SERVICES		
2	001. Maintenance Pool - 2026-2028		
3	Investment Income	3,100,000	-0-
4	2. LEARNING AND RESULTS SERVICES		
5	001. State Schools Electrical Upgrades		
6	Investment Income	5,151,000	-0-
7	002. State Schools Campus Education Improvements		
8	Investment Income	2,550,000	-0-
9	003. State Schools Lighting Upgrades		
10	Investment Income	2,066,000	-0-
11	D. EDUCATION AND LABOR CABINET		
12	Budget Units	2026-27	2027-28
13	1. GENERAL ADMINISTRATION AND PROGRAM SUPPORT		
14	001. Maintenance Pool - 2026-2028		
15	Investment Income	2,000,000	2,000,000
16	002. Franklin County - Lease		
17	2. KENTUCKY EDUCATIONAL TELEVISION		
18	001. Maintenance Pool - 2026-2028		
19	Investment Income	750,000	750,000
20	002. KET Capitol Production Center Maintenance Pool - 2026-2028		
21	Investment Income	500,000	500,000
22	3. LIBRARIES AND ARCHIVES		
23	a. General Operations		
24	001. Franklin County - Lease		
25	4. WORKFORCE DEVELOPMENT		
26	001. Maintenance Pool - 2026-2028		
27	Investment Income	700,000	700,000

1 **002.** Hardin County - Lease

2 **003.** Kenton County - Lease

3 **E. ENERGY AND ENVIRONMENT CABINET**

4 Budget Units	2026-27	2027-28
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5 **1. SECRETARY**

6 **001.** Maintenance Pool - 2026-2028

7 Investment Income	500,000	500,000
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8 **002.** Franklin County - Lease

9 **2. ADMINISTRATIVE SERVICES**

10 **001.** Franklin County - Lease

11 **3. ENVIRONMENTAL PROTECTION**

12 **001.** State-Owned Dam Repair - 2026-2028

13 Bond Funds	21,060,000	-0-
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14 **002.** State Superfund Sites - 2026-2028

15 Investment Income	1,000,000	1,000,000
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16 **003.** Franklin County - Lease

17 **4. NATURAL RESOURCES**

18 **001.** Replace Unsafe Fire Equipment

19 Restricted Funds	1,556,000	-0-
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20 **002.** Franklin County - Lease

21 **5. ENERGY POLICY**

22 **001.** Franklin County - Lease

23 **6. KENTUCKY NATURE PRESERVES**

24 **001.** Franklin County - Lease

25 **7. PUBLIC SERVICE COMMISSION**

26 **001.** Franklin County - Lease

27 **F. FINANCE AND ADMINISTRATION CABINET**

Budget Unit	2026-27	2027-28
1. FACILITIES AND SUPPORT SERVICES		
001. Maintenance Pool - 2026-2028		
Investment Income	7,500,000	7,500,000
002. Renovate Cabinet for Human Resources Phase 2		
Investment Income	8,000,000	-0-
003. Deferred Maintenance Historic Properties		
Investment Income	3,000,000	-0-
004. Asphalt Pool		
Investment Income	1,500,000	-0-
005. Roof Pool		
Investment Income	2,000,000	-0-
G. HEALTH AND FAMILY SERVICES CABINET		
Budget Units	2026-27	2027-28
1. GENERAL ADMINISTRATION AND PROGRAM SUPPORT		
001. Maintenance Pool - 2026-2028		
Investment Income	10,700,000	10,700,000
2. BEHAVIORAL HEALTH, DEVELOPMENTAL AND INTELLECTUAL DISABILITIES		
001. Oakwood Renovate/Replace Cottages Phase IV		
Investment Income	12,616,000	-0-
002. Western State Nursing Facility Renovations II		
Investment Income	6,621,000	-0-
003. Hazelwood Upgrade Elevators		
Investment Income	2,880,000	-0-
3. PUBLIC HEALTH		
001. Construct Central Laboratory Expansion		

1	Bond Funds	-0-	270,000,000
2	002. Jefferson County - Lease		
3	4. COMMUNITY BASED SERVICES		
4	001. Kenton County - Lease		
5	002. Fayette County - Lease		
6	003. Warren County - Lease		
7	004. Daviess County - Lease		
8	005. Perry County - Lease		
9	006. Boone County - Lease		
10	007. Hardin County - Lease		
11	008. Boyd County - Lease		
12	009. Campbell County - Lease		
13	010. Johnson County - Lease		
14	011. Floyd County - Lease		
15	012. Shelby County - Lease		
16	013. Greenup County - Lease		
17	014. Muhlenberg County - Lease		
18	015. Madison County - Lease		
19	016. Marshall County - Lease		
20	017. Harlan County - Lease		
21	018. Pulaski County - Lease		
22	019. Jefferson County - Lease		

H. JUSTICE AND PUBLIC SAFETY CABINET

24	Budget Units	2026-27	2027-28
25	1. CRIMINAL JUSTICE TRAINING		
26	001. Maintenance Pool - 2026-2028		
27	Restricted Funds	3,000,000	3,000,000

1	2. JUVENILE JUSTICE		
2	001. Maintenance Pool - 2026-2028		
3	Investment Income	7,200,000	7,200,000
4	002. Franklin County - Lease		
5	3. STATE POLICE		
6	001. Maintenance Pool - 2026-2028		
7	Investment Income	6,500,000	6,500,000
8	002. Posts 7 (Richmond) and 10 (Harlan) Construction Additional		
9	Investment Income	8,586,000	-0-
10	4. CORRECTIONS		
11	a. Adult Correctional Institutions		
12	001. Maintenance Pool - 2026-2028		
13	Investment Income	20,000,000	20,000,000
14	002. Mechanical, Electrical, Plumbing Upgrades and Replacement Pool		
15	Investment Income	10,000,000	10,000,000
16	003. Demolition Kentucky State Reformatory Additional Reauthorization and		
17	Reallocation (\$9,776,000 Bond Funds)		
18	Bond Funds	17,010,000	-0-
19	(1) Reauthorization and Reallocation: The above project is authorized from a		
20	reallocation of the project set forth in 2018 Ky. Acts ch. 169, Part II, H., 4., a., 003.		
21	004. Replace Kentucky State Penitentiary - Utilities Infrastructure Additional		
22	Investment Income	15,758,000	-0-
23	005. Repair Northpoint Training Center - Exterior Dorms Masonry Tuckpoint		
24	Additional		
25	Investment Income	11,787,000	-0-
26	006. Renovate Northpoint Training Center - Restricted Housing Unit Additional		
27	Investment Income	3,500,000	-0-

1 **007.** Southeast State Correctional Complex - Lease

2 **b. Community Services and Local Facilities**

3 **001.** Campbell County - Lease

4 **002.** Fayette County - Lease

5 **5. PUBLIC ADVOCACY**

6 **001.** Franklin County - Lease

7 **002.** Fayette County - Lease

8 **003.** Jefferson County - Lease

9 **J. POSTSECONDARY EDUCATION**

10 **(1) Postsecondary Education Asset Preservation Pool:** The Postsecondary
 11 Education Asset Preservation Pool provides funding for individual asset preservation,
 12 renovation, and maintenance projects at Kentucky's public postsecondary institutions in
 13 Education, General, and state-owned and operated residential housing facilities for fixed
 14 asset pedestrian and student parking areas, and for the razing of university-owned
 15 buildings. Capital projects as defined in KRS 45.750(1)(f) are hereby authorized from
 16 these funds or combination of funds thereof and shall be reported to the Capital Projects
 17 and Bond Oversight Committee.

18 Budget Units	2025-26	2026-27	2027-28
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19 **1. KENTUCKY HIGHER EDUCATION STUDENT LOAN CORPORATION**

20 **001.** Jefferson County - Lease

21 **2. EASTERN KENTUCKY UNIVERSITY**

22 **001.** Asset Preservation Pool - 2026-2028

23 Bond Funds	-0-	10,000,000	8,189,000
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24 **002.** Construct Health Innovations Center

25 Agency Bonds	-0-	330,000,000	-0-
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26 **003.** Construct Academic Complex

27 Agency Bonds	-0-	246,229,000	-0-
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1	004. New Engineering and Technology Center			
2	Agency Bonds	-0-	150,000,000	-0-
3	Other Funds	-0-	2,000,000	-0-
4	TOTAL	-0-	152,000,000	-0-
5	005. Construct University Hotel and Conference Center			
6	Other Funds	-0-	130,000,000	-0-
7	(1) Authorization: The above authorization is approved pursuant to KRS 45.763.			
8	006. Renovate Roark Building			
9	Agency Bonds	-0-	75,000,000	-0-
10	007. Construct Alumni & Welcome Center			
11	Agency Bonds	-0-	20,000,000	-0-
12	Other Funds	-0-	20,000,000	-0-
13	TOTAL	-0-	40,000,000	-0-
14	008. Upgrade and Improve Residence Halls Pool			
15	Restricted Funds	-0-	10,000,000	-0-
16	Agency Bonds	-0-	25,000,000	-0-
17	TOTAL	-0-	35,000,000	-0-
18	009. IT Hardware Software Networking Systems Pool			
19	Restricted Funds	-0-	24,000,000	-0-
20	010. Maintenance Pool - 2026-2028			
21	Restricted Funds	-0-	20,000,000	-0-
22	011. Aviation Acquisition Pool - 2026-2028			
23	Restricted Funds	-0-	5,000,000	-0-
24	Agency Bonds	-0-	10,000,000	-0-
25	TOTAL	-0-	15,000,000	-0-
26	012. Property Acquisitions Pool			
27	Restricted Funds	-0-	5,000,000	-0-

1	Other Funds	-0-	5,000,000	-0-
2	TOTAL	-0-	10,000,000	-0-
3	013. Utility and Energy Infrastructure Redundancy			
4	Agency Bonds	-0-	10,000,000	-0-
5	014. Scientific and Research Equipment Pool			
6	Restricted Funds	-0-	4,000,000	-0-
7	Federal Funds	-0-	2,200,000	-0-
8	Other Funds	-0-	2,200,000	-0-
9	TOTAL	-0-	8,400,000	-0-
10	015. Improve Campus Pedestrian, Parking and Transportation Pool Additional			
11	Reauthorization (\$8,000,000 Agency Bonds, \$3,000,000 Restricted Funds, \$3,000,000			
12	Other Funds)			
13	Agency Bonds	-0-	7,000,000	-0-
14	016. Repurpose and Renovate Commonwealth Hall			
15	Restricted Funds	-0-	6,000,000	-0-
16	017. Natural Area Improvement Pool			
17	Restricted Funds	-0-	1,000,000	-0-
18	018. Athletics Capital Improvements Pool Reauthorization (\$25,000,000 Agency			
19	Bonds, \$25,000,000 Restricted Funds, \$25,000,000 Other Funds)			
20	019. Maintain/Expand Begley Building Reauthorization (\$40,000,000 Agency			
21	Bonds)			
22	020. Asset Preservation Pool - 2022-2024 Reauthorization (\$8,222,000 Restricted			
23	Funds)			
24	021. Guaranteed Energy Savings Performance Contracts			
25	022. Lease - Madison County - Student Housing			
26	023. Lease - Madison County - Land			
27	024. Lease - Multi-Property-Multi-Use 1			

1	025.	Lease - Multi-Property-Multi-Use 2			
2	026.	Lease - New Housing Space			
3	027.	Lease - Aviation			
4	3.	KENTUCKY STATE UNIVERSITY			
5	001.	Asset Preservation Pool - 2026-2028			
6		Bond Funds	-0-	10,000,000	2,360,000
7	002.	Construct Health Sciences Center			
8		Federal Funds	-0-	4,000,000	-0-
9		Agency Bonds	-0-	50,000,000	-0-
10		TOTAL	-0-	54,000,000	-0-
11	003.	Acquire Land			
12		Restricted Funds	-0-	1,500,000	-0-
13		Federal Funds	-0-	3,500,000	-0-
14		TOTAL	-0-	5,000,000	-0-
15	004.	Asset Preservation Pool - 2022-2024 Reauthorization (\$2,412,000 Restricted			
16		Funds)			
17	4.	MOREHEAD STATE UNIVERSITY			
18	001.	Asset Preservation Pool - 2026-2028			
19		Bond Funds	-0-	10,000,000	5,065,000
20	002.	Construct New Applied Science Building			
21		Agency Bonds	-0-	79,400,000	-0-
22	003.	Construct New Residence Hall #3			
23		Agency Bonds	-0-	56,940,000	-0-
24	004.	Construct New Residence Hall #4			
25		Agency Bonds	-0-	44,900,000	-0-
26	005.	Construct New Agriculture Sciences Building			
27		Agency Bonds	-0-	30,665,000	-0-

1	006. Campus Drainage & Sewer Project			
2	Agency Bonds	-0-	27,840,000	-0-
3	007. Renovate Button Auditorium			
4	Agency Bonds	-0-	26,800,000	-0-
5	008. Construct New Space Science and Emerging Tech			
6	Agency Bonds	-0-	24,000,000	-0-
7	009. Renovate Academic Athletic Center			
8	Agency Bonds	-0-	20,892,000	-0-
9	010. Construct New Health Sciences Classroom Building			
10	Agency Bonds	-0-	20,000,000	-0-
11	011. Renovate Allie Young Hall			
12	Agency Bonds	-0-	15,000,000	-0-
13	012. Repair Camden-Carroll Library			
14	Agency Bonds	-0-	14,016,000	-0-
15	013. Capital Renewal and Maintenance Pool - Auxiliary			
16	Agency Bonds	-0-	12,600,000	-0-
17	014. Renovate Grote-Thompson Residence Hall			
18	Agency Bonds	-0-	10,100,000	-0-
19	015. Renovate Fields Residence Hall			
20	Agency Bonds	-0-	10,100,000	-0-
21	016. Capital Renewal and Maintenance Pool - E&G			
22	Agency Bonds	-0-	9,264,000	-0-
23	017. Replace Electrical Switchgear B			
24	Agency Bonds	-0-	7,860,000	-0-
25	018. Comply with ADA - E&G			
26	Agency Bonds	-0-	5,755,000	-0-
27	019. Upgrade Campus Fire & Security Systems			

1	Agency Bonds	-0-	5,040,000	-0-
2	020. Renovate Jayne Stadium			
3	Agency Bonds	-0-	5,000,000	-0-
4	021. Renovate and Replace Exterior Precast Panels - Nunn Hall			
5	Agency Bonds	-0-	4,320,000	-0-
6	022. Acquire Land Related to Master Plan			
7	Agency Bonds	-0-	4,000,000	-0-
8	023. Capital Renewal and Maintenance Pool - University Farm			
9	Agency Bonds	-0-	2,352,000	-0-
10	024. Enhance Network/Infrastructure Resources			
11	Agency Bonds	-0-	2,000,000	-0-
12	025. Comply with ADA - Auxiliary			
13	Agency Bonds	-0-	1,000,000	-0-
14	026. Upgrade Tech Specific Fire Suppression System			
15	Agency Bonds	-0-	1,000,000	-0-
16	027. Upgrade IT Safety & Security Infrastructure Pool			
17	Agency Bonds	-0-	1,000,000	-0-
18	028. Upgrade Document Imaging Technology			
19	Agency Bonds	-0-	1,000,000	-0-
20	029. Construct New Residence Hall #2 Reauthorization (\$40,350,000 Agency			
21	Bonds)			
22	030. Guaranteed Energy Savings Performance Contracts			
23	5. MURRAY STATE UNIVERSITY			
24	001. Asset Preservation Pool - 2026-2028			
25	Bond Funds	-0-	10,000,000	7,073,000
26	002. Education and General Building Systems Improvement Pool - 2026-2028			
27	Agency Bonds	-0-	100,000,000	-0-

1	003. Construct University of Louisville Medical Sciences Building Partnership			
2	Agency Bonds	-0-	60,000,000	-0-
3	004. Construct Emergency Veterinary and Teaching Clinic			
4	Agency Bonds	-0-	48,500,000	-0-
5	005. Construct Residential Housing			
6	Agency Bonds	-0-	47,000,000	-0-
7	006. Renovate Faculty Hall Phase I			
8	Agency Bonds	-0-	25,000,000	-0-
9	007. Modernize Business Building Electrical, HVAC, and Classrooms			
10	Agency Bonds	-0-	19,000,000	-0-
11	008. Renovate Wells Hall			
12	Agency Bonds	-0-	16,200,000	-0-
13	009. Replace College Courts Apartments Additional Reauthorization (\$15,000,000			
14	Agency Bonds)			
15	Agency Bonds	-0-	15,000,000	-0-
16	010. Renovate Pogue Library			
17	Agency Bonds	-0-	15,000,000	-0-
18	011. Repair Stewart Stadium			
19	Agency Bonds	-0-	9,200,000	-0-
20	012. Renovate Blackburn HVAC Phase II			
21	Agency Bonds	-0-	7,500,000	-0-
22	013. Replace Central Cooling Plant Equipment			
23	Agency Bonds	-0-	7,000,000	-0-
24	014. Construct/Renovate Dining Facility Additional Reauthorization (\$30,000,000			
25	Restricted Funds)			
26	Restricted Funds	-0-	5,000,000	-0-
27	015. Replace Waterfield Windows and Doors			

1	Agency Bonds	-0-	3,500,000	-0-
2	016. Upgrade Sparks Hall Electrical System			
3	Agency Bonds	-0-	3,270,000	-0-
4	017. Construct Emergency Generator Docking Station(s) for Residence Halls			
5	Restricted Funds	-0-	2,000,000	-0-
6	018. Replace Wilson Hall Roof			
7	Restricted Funds	-0-	1,100,000	-0-
8	019. Replace Alexander Hall Addition Roof			
9	Restricted Funds	-0-	1,100,000	-0-
10	020. Replace Racer Arena Roof			
11	Restricted Funds	-0-	1,100,000	-0-
12	021. Athletic Facilities Improvements Pool Reauthorization (\$20,000,000			
13	Restricted Funds, \$20,000,000 Agency Bonds)			
14	022. Asset Preservation Pool - Residence Halls Reauthorization (\$6,000,000			
15	Agency Bonds)			
16	023. Acquire Agriculture Research Farm Land Reauthorization (\$1,254,000			
17	Restricted Funds)			
18	024. Renovate Residence Hall Interior Reauthorization (\$1,674,000 Agency			
19	Bonds)			
20	025. Renovate Residence Hall Electrical System Reauthorization (\$4,369,000			
21	Agency Bonds)			
22	026. Acquire Property Reauthorization (\$4,180,000 Restricted Funds)			
23	027. Replace Residence Hall Domestic Water Piping Reauthorization (\$1,195,000			
24	Agency Bonds)			
25	028. Renovate Residence Hall HVAC System Reauthorization (\$1,661,000			
26	Agency Bonds)			
27	029. Guaranteed Energy Savings Performance Contracts			

1	6. NORTHERN KENTUCKY UNIVERSITY			
2	001. Asset Preservation Pool - 2026-2028			
3	Bond Funds	-0-	10,000,000	6,951,000
4	002. US 27 Mixed Use Development			
5	Other Funds	-0-	200,000,000	-0-
6	(1) Authorization:	The above authorization is approved pursuant to KRS		
7	45A.077.			
8	003. Renovate Business Academic Center			
9	Agency Bonds	-0-	150,000,000	-0-
10	Other Funds	-0-	5,000,000	-0-
11	TOTAL	-0-	155,000,000	-0-
12	004. Renew/Renovate Nunn Hall			
13	Agency Bonds	-0-	100,000,000	-0-
14	Other Funds	-0-	5,000,000	-0-
15	TOTAL	-0-	105,000,000	-0-
16	005. Renew Mathematics-Education-Psychology Center			
17	Agency Bonds	-0-	99,000,000	-0-
18	006. Construct Sports Complex			
19	Other Funds	-0-	98,500,000	-0-
20	(1) Authorization:	The above authorization is approved pursuant to KRS 45.763.		
21	007. Renew Administrative Center			
22	Agency Bonds	-0-	71,000,000	-0-
23	008. Renew Special Events Center			
24	Agency Bonds	-0-	50,000,000	-0-
25	009. Renew E&G Building System Projects Pool			
26	Agency Bonds	-0-	45,000,000	-0-
27	010. Expand Multi-Purpose Events Center			

1	Other Funds	-0-	32,000,000	-0-
2	(1) Authorization: The above authorization is approved pursuant to KRS 45.763.			
3	011. Enhance Online Programs Additional			
4	Restricted Funds	-0-	9,500,000	-0-
5	Agency Bonds	-0-	9,500,000	-0-
6	TOTAL	-0-	19,000,000	-0-
7	012. Renew Old Power Plant/Annex			
8	Agency Bonds	-0-	15,000,000	-0-
9	013. Upgrade IT Infrastructure Pool - 2026-2028			
10	Restricted Funds	-0-	2,950,000	-0-
11	Agency Bonds	-0-	7,000,000	-0-
12	TOTAL	-0-	9,950,000	-0-
13	014. Replace Recreation Field Turf			
14	Restricted Funds	-0-	2,000,000	-0-
15	015. Acquire Land/Master Plan 2010-2012 Reauthorization (\$17,500,000 Agency			
16	Bonds, \$4,000,000 Restricted Funds, \$4,000,000 Other Funds)			
17	(1) Authorization: The above authorization is approved pursuant to KRS 45.763.			
18	016. Expand/Renovate Soccer Complex Reauthorization (\$16,000,000 Agency			
19	Bonds, \$36,000,000 Other Funds)			
20	017. Renovate Residence Halls Reauthorization (\$15,000,000 Agency Bonds)			
21	018. Renew/Renovate Landrum Academic Center Reauthorization (\$49,000,000			
22	Bond Funds, \$3,000,000 Other Funds)			
23	019. Renew/Repair Parking Garage Pool Reauthorization (\$3,000,000 Agency			
24	Bonds)			
25	020. Replace Event Center Technology Reauthorization (\$4,500,000 Other Funds)			
26	(1) Authorization: The above authorization is approved pursuant to KRS 45.763.			
27	021. Guaranteed Energy Savings Performance Contracts			

1 **022.** Asset Preservation Pool - 2022-2024 Reauthorization (\$1,170,300 Restricted
2 Funds)

3 **7. UNIVERSITY OF KENTUCKY**

4 **(1) University of Kentucky Acquisitions:** Notwithstanding any statute to the
5 contrary, the University of Kentucky or one of its affiliated corporations, for the benefit
6 of the University's multifaceted education, healthcare, research, and service mission shall
7 be permitted to assume any and all leases, debt instruments, and liabilities associated with
8 any mergers, acquisitions, or partnerships that are hereby authorized in the 2026-2028
9 Budget of the Commonwealth. Assumption of leases and debt instruments shall be
10 reported to the Capital Projects and Bond Oversight Committee.

11 **001.** Asset Preservation Pool - 2026-2028

12 Bond Funds	-0-	10,000,000	24,330,000
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13 **002.** Construct/Improve Medical/Administrative Facility 3 Phase 2

14 Restricted Funds	-0-	2,000,000,000	-0-
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15 **003.** Construct/Improve Hamburg Medical Park

16 Restricted Funds	-0-	300,000,000	-0-
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17 Other Funds	-0-	500,000,000	-0-
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18 TOTAL	-0-	800,000,000	-0-
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19 **(1) Authorization:** The above authorization is approved pursuant to KRS 45.763.

20 **004.** Acquire/Improve Medical/Administrative Facility 2

21 Restricted Funds	-0-	400,000,000	-0-
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22 Other Funds	-0-	400,000,000	-0-
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23 TOTAL	-0-	800,000,000	-0-
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24 **(1) Authorization:** The above authorization is approved pursuant to KRS 45.763.

25 **005.** Construct/Improve Arts and Innovation Complex

26 Restricted Funds	-0-	200,000,000	-0-
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27 Agency Bonds	-0-	175,000,000	-0-
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1	Other Funds	-0-	400,000,000	-0-
2	TOTAL	-0-	775,000,000	-0-

3 **(1) Authorization:** The above authorization is approved pursuant to KRS 45.763
4 and 45A.077.

5 **006.** Construct Fan Experience Districts

6	Restricted Funds	-0-	75,000,000	-0-
7	Other Funds	-0-	625,000,000	-0-
8	TOTAL	-0-	700,000,000	-0-

9 **(1) Authorization:** The above authorization is approved pursuant to KRS 45.763.

10 **007.** Construct Multi-Use Complex 1

11	Restricted Funds	-0-	50,000,000	-0-
12	Agency Bonds	-0-	50,000,000	-0-
13	Other Funds	-0-	500,000,000	-0-
14	TOTAL	-0-	600,000,000	-0-

15 **(1) Authorization:** The above authorization is approved pursuant to KRS 45.763.

16 **008.** Construct/Improve Medical/Administrative Facility 8

17	Restricted Funds	-0-	200,000,000	-0-
18	Other Funds	-0-	400,000,000	-0-
19	TOTAL	-0-	600,000,000	-0-

20 **(1) Authorization:** The above authorization is approved pursuant to KRS 45.763.

21 **009.** Construct/Improve Medical/Administrative Facility 7

22	Restricted Funds	-0-	300,000,000	-0-
23	Other Funds	-0-	300,000,000	-0-
24	TOTAL	-0-	600,000,000	-0-

25 **(1) Authorization:** The above authorization is approved pursuant to KRS 45.763.

26 **010.** Construct/Improve Medical/Administrative Facility 6

27	Other Funds	-0-	500,000,000	-0-
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1	(1) Authorization:	The above authorization is approved pursuant to KRS 45.763.		
2	011.	Construct/Improve Medical/Administrative Facility 5		
3	Restricted Funds	-0-	500,000,000	-0-
4	012.	Construct/Improve Medical/Administrative Facility 4		
5	Restricted Funds	-0-	500,000,000	-0-
6	013.	Acquire/Partnership Medical System 2		
7	Restricted Funds	-0-	500,000,000	-0-
8	014.	Acquire/Improve Medical/Administrative Facility 4		
9	Restricted Funds	-0-	500,000,000	-0-
10	015.	Improve Central Plants/Utilities Infrastructure - Phase 2		
11	Restricted Funds	-0-	100,000,000	-0-
12	Other Funds	-0-	400,000,000	-0-
13	TOTAL	-0-	500,000,000	-0-
14	(1) Authorization:	The above authorization is approved pursuant to KRS 45.763.		
15	016.	Construct Research Facility		
16	Restricted Funds	-0-	50,000,000	-0-
17	Agency Bonds	-0-	450,000,000	-0-
18	TOTAL	-0-	500,000,000	-0-
19	017.	Construct/Improve Student Housing		
20	Restricted Funds	-0-	75,000,000	-0-
21	Other Funds	-0-	400,000,000	-0-
22	TOTAL	-0-	475,000,000	-0-
23	(1) Authorization:	The above authorization is approved pursuant to KRS 45.763.		
24	018.	Construct/Improve Utilities Infrastructure Hamburg		
25	Restricted Funds	-0-	200,000,000	-0-
26	Other Funds	-0-	200,000,000	-0-
27	TOTAL	-0-	400,000,000	-0-

1 **(1) Authorization:** The above authorization is approved pursuant to KRS 45.763.

2 **019.** Construct/Improve Utilities Infrastructure UK HealthCare

3 Restricted Funds -0- 200,000,000 -0-

4 Other Funds -0- 200,000,000 -0-

5 TOTAL -0- 400,000,000 -0-

6 **(1) Authorization:** The above authorization is approved pursuant to KRS 45.763.

7 **020.** Construct/Improve Medical/Administrative Facility 2

8 Restricted Funds -0- 200,000,000 -0-

9 Other Funds -0- 200,000,000 -0-

10 TOTAL -0- 400,000,000 -0-

11 **(1) Authorization:** The above authorization is approved pursuant to KRS 45.763.

12 **021.** Improve UK HealthCare IT Systems II

13 Restricted Funds -0- 400,000,000 -0-

14 **022.** Acquire/Partnership Medical System 1

15 Restricted Funds -0- 350,000,000 -0-

16 **023.** Construct/Improve Medical/Administrative Facility 10

17 Restricted Funds -0- 150,000,000 -0-

18 Other Funds -0- 150,000,000 -0-

19 TOTAL -0- 300,000,000 -0-

20 **(1) Authorization:** The above authorization is approved pursuant to KRS 45.763.

21 **024.** Acquire/Improve Medical/Administrative Facility 1

22 Restricted Funds -0- 300,000,000 -0-

23 **025.** Construct/Improve Research/Data Center

24 Agency Bonds -0- 100,000,000 -0-

25 Other Funds -0- 200,000,000 -0-

26 TOTAL -0- 300,000,000 -0-

27 **(1) Authorization:** The above authorization is approved pursuant to KRS 45.763.

1	026. Improve Campus Parking and Transportation System			
2	Restricted Funds	-0-	50,000,000	-0-
3	Other Funds	-0-	250,000,000	-0-
4	TOTAL	-0-	300,000,000	-0-
5	(1) Authorization:	The above authorization is approved pursuant to KRS 45.763.		
6	027. Construct/Improve Dining Facilities			
7	Restricted Funds	-0-	150,000,000	-0-
8	Other Funds	-0-	150,000,000	-0-
9	TOTAL	-0-	300,000,000	-0-
10	(1) Authorization:	The above authorization is approved pursuant to KRS 45.763.		
11	028. Construct/Improve Enterprise Data Center			
12	Agency Bonds	-0-	225,000,000	-0-
13	Other Funds	-0-	75,000,000	-0-
14	TOTAL	-0-	300,000,000	-0-
15	029. Improve UK HealthCare Facilities - UK Chandler Hospital			
16	Restricted Funds	-0-	250,000,000	-0-
17	030. Facilities Renewal and Modernization			
18	Restricted Funds	-0-	125,000,000	-0-
19	Agency Bonds	-0-	125,000,000	-0-
20	TOTAL	-0-	250,000,000	-0-
21	031. Construct/Improve Parking Facility 1			
22	Restricted Funds	-0-	125,000,000	-0-
23	Other Funds	-0-	125,000,000	-0-
24	TOTAL	-0-	250,000,000	-0-
25	(1) Authorization:	The above authorization is approved pursuant to KRS 45.763.		
26	032. Construct/Improve Academic/Research Facility 2			
27	Restricted Funds	-0-	250,000,000	-0-

1	033.	Construct/Improve Academic/Research Facility 1		
2		Restricted Funds	-0-	250,000,000
3	034.	Expand UK HealthCare IT Systems		
4		Restricted Funds	-0-	200,000,000
5	035.	Improve Utilities Infrastructure UK St. Claire		
6		Restricted Funds	-0-	100,000,000
7		Other Funds	-0-	100,000,000
8		TOTAL	-0-	200,000,000
9	(1) Authorization:	The above authorization is approved pursuant to KRS 45.763.		
10	036.	Improve Parking/Transportation Systems UK St. Claire		
11		Restricted Funds	-0-	100,000,000
12		Other Funds	-0-	100,000,000
13		TOTAL	-0-	200,000,000
14	(1) Authorization:	The above authorization is approved pursuant to KRS 45.763.		
15	037.	Construct/Improve Medical/Administrative Facility 9		
16		Restricted Funds	-0-	100,000,000
17		Other Funds	-0-	100,000,000
18		TOTAL	-0-	200,000,000
19	(1) Authorization:	The above authorization is approved pursuant to KRS 45.763.		
20	038.	Construct/Improve Parking/Transportation System Hamburg		
21		Other Funds	-0-	200,000,000
22	(1) Authorization:	The above authorization is approved pursuant to KRS 45.763.		
23	039.	Improve Utilities Infrastructure UK King's Daughters		
24		Restricted Funds	-0-	100,000,000
25		Other Funds	-0-	100,000,000
26		TOTAL	-0-	200,000,000
27	(1) Authorization:	The above authorization is approved pursuant to KRS 45.763.		

1	040.	Improve UK King's Daughters Medical Campus			
2		Restricted Funds	-0-	200,000,000	-0-
3	041.	Improve Parking/Transportation Systems UK HealthCare			
4		Other Funds	-0-	200,000,000	-0-
5	(1) Authorization:	The above authorization is approved pursuant to KRS 45.763.			
6	042.	Implement Land Use Plan 1			
7		Restricted Funds	-0-	200,000,000	-0-
8	043.	Construct Recreation/Wellness Center			
9		Restricted Funds	-0-	100,000,000	-0-
10		Other Funds	-0-	100,000,000	-0-
11		TOTAL	-0-	200,000,000	-0-
12	(1) Authorization:	The above authorization is approved pursuant to KRS 45.763.			
13	044.	Construct/Improve Club Area - Kroger Field			
14		Restricted Funds	-0-	100,000,000	-0-
15		Other Funds	-0-	100,000,000	-0-
16		TOTAL	-0-	200,000,000	-0-
17	(1) Authorization:	The above authorization is approved pursuant to KRS 45.763.			
18	045.	Construct Digital Village Building 3			
19		Restricted Funds	-0-	95,000,000	-0-
20		Other Funds	-0-	95,000,000	-0-
21		TOTAL	-0-	190,000,000	-0-
22	(1) Authorization:	The above authorization is approved pursuant to KRS 45.763.			
23	046.	Construct/Improve UK St. Claire Main Campus			
24		Restricted Funds	-0-	150,000,000	-0-
25	047.	Acquire/Improve Medical/Administrative Facility 5			
26		Restricted Funds	-0-	150,000,000	-0-
27	048.	Construct Cancer/Ambulatory Facility Phase 3			

1	Restricted Funds	-0-	150,000,000	-0-
2	049. Implement Land Use Plan 2			
3	Restricted Funds	-0-	150,000,000	-0-
4	050. Acquire E&G Enterprise 2			
5	Restricted Funds	-0-	150,000,000	-0-
6	051. Acquire E&G Enterprise 1			
7	Restricted Funds	-0-	150,000,000	-0-
8	052. Construct Hotel/Conference Center			
9	Other Funds	-0-	150,000,000	-0-
10	(1) Authorization: The above authorization is approved pursuant to KRS 45.763.			
11	053. Construct/Improve Wildcat Coal Lodge			
12	Restricted Funds	-0-	75,000,000	-0-
13	Other Funds	-0-	75,000,000	-0-
14	TOTAL	-0-	150,000,000	-0-
15	(1) Authorization: The above authorization is approved pursuant to KRS 45.763.			
16	054. Construct/Improve Academic/Administrative Facility 2			
17	Restricted Funds	-0-	150,000,000	-0-
18	055. Construct/Improve Academic/Administrative Facility 1			
19	Restricted Funds	-0-	150,000,000	-0-
20	056. Construct West End Zone Club Space Additional Reauthorization			
21	(\$50,000,000 Other Funds)			
22	Restricted Funds	-0-	100,000,000	-0-
23	Other Funds	-0-	50,000,000	-0-
24	TOTAL	-0-	150,000,000	-0-
25	(1) Authorization: The above authorization is approved pursuant to KRS 45.763.			
26	057. Improve Advanced Science and Technology Commercialization Center			
27	Restricted Funds	-0-	130,000,000	-0-

1	058.	Construct/Improve Academic/Research Facility 4		
2		Restricted Funds	-0-	130,000,000
3	059.	Improve Singletary Center		
4		Restricted Funds	-0-	130,000,000
5	060.	Construct/Improve Dental Sciences Building		
6		Restricted Funds	-0-	130,000,000
7	061.	Construct/Improve Academic/Research Facility 3		
8		Restricted Funds	-0-	125,000,000
9	062.	Construct/Improve Parking Facility 2		
10		Other Funds	-0-	125,000,000
11	(1) Authorization:	The above authorization is approved pursuant to KRS 45.763.		
12	063.	Improve Johnson Center		
13		Agency Bonds	-0-	125,000,000
14	064.	Improve Coldstream Research Campus		
15		Restricted Funds	-0-	60,000,000
16		Other Funds	-0-	60,000,000
17		TOTAL	-0-	120,000,000
18	(1) Authorization:	The above authorization is approved pursuant to KRS 45.763.		
19	065.	Construct Agriculture Federal Research Facility I		
20		Federal Funds	-0-	108,000,000
21	066.	Improve State Street Medical Facilities		
22		Restricted Funds	-0-	100,000,000
23	067.	Improve Site/Civil Infrastructure UK King's Daughters		
24		Restricted Funds	-0-	100,000,000
25	068.	Improve Building Systems UK King's Daughters		
26		Restricted Funds	-0-	100,000,000
27	069.	Construct/Improve Building Systems Hamburg		

1	Restricted Funds	-0-	100,000,000	-0-
2	070. Acquire/Improve Service Core Systems UK King's Daughters			
3	Restricted Funds	-0-	100,000,000	-0-
4	071. Improve Parking/Transportation Systems UK King's Daughters			
5	Restricted Funds	-0-	100,000,000	-0-
6	072. Improve Clinical/Ambulatory Services Facilities			
7	Restricted Funds	-0-	100,000,000	-0-
8	073. Construct/Improve Recreation Services Space 1			
9	Restricted Funds	-0-	50,000,000	-0-
10	Other Funds	-0-	50,000,000	-0-
11	TOTAL	-0-	100,000,000	-0-
12	(1) Authorization: The above authorization is approved pursuant to KRS 45.763.			
13	074. Construct/Improve Research Space			
14	Restricted Funds	-0-	100,000,000	-0-
15	075. Construct/Improve Athletics Facility 1			
16	Restricted Funds	-0-	50,000,000	-0-
17	Other Funds	-0-	50,000,000	-0-
18	TOTAL	-0-	100,000,000	-0-
19	076. Improve Student Center Space 2			
20	Restricted Funds	-0-	50,000,000	-0-
21	Other Funds	-0-	50,000,000	-0-
22	TOTAL	-0-	100,000,000	-0-
23	(1) Authorization: The above authorization is approved pursuant to KRS 45.763.			
24	077. Construct/Improve Academic/Administrative Facility 3			
25	Restricted Funds	-0-	100,000,000	-0-
26	078. Acquire Land			
27	Restricted Funds	-0-	50,000,000	-0-

1	Agency Bonds	-0-	50,000,000	-0-
2	TOTAL	-0-	100,000,000	-0-
3	079. Improve Gatton Business and Economics Building			
4	Agency Bonds	-0-	90,000,000	-0-
5	080. Construct Equine/Horticulture Campus			
6	Restricted Funds	-0-	90,000,000	-0-
7	081. Improve Oswald Building			
8	Restricted Funds	-0-	88,500,000	-0-
9	082. Improve Chemistry/Physics Building			
10	Restricted Funds	-0-	88,000,000	-0-
11	083. Improve 4-H Camps			
12	Restricted Funds	-0-	80,000,000	-0-
13	084. Improve Fine Arts Building			
14	Restricted Funds	-0-	80,000,000	-0-
15	085. Improve King Library			
16	Restricted Funds	-0-	80,000,000	-0-
17	086. Improve Patterson Hall			
18	Restricted Funds	-0-	80,000,000	-0-
19	087. Improve Kastle Hall			
20	Restricted Funds	-0-	80,000,000	-0-
21	088. Improve Taylor Education Building			
22	Restricted Funds	-0-	80,000,000	-0-
23	089. Acquire Furnishings/Equipment UK HealthCare			
24	Restricted Funds	-0-	75,000,000	-0-
25	090. Construct/Improve Site/Civil Infrastructure Hamburg			
26	Restricted Funds	-0-	75,000,000	-0-
27	091. Construct/Improve Service Core Systems Hamburg			

1	Restricted Funds	-0-	75,000,000	-0-
2	092. Acquire/Improve Service Core Systems UK HealthCare			
3	Restricted Funds	-0-	75,000,000	-0-
4	093. Improve Markey Cancer Center Facilities			
5	Restricted Funds	-0-	75,000,000	-0-
6	094. Improve Building Systems UK HealthCare			
7	Restricted Funds	-0-	75,000,000	-0-
8	095. Construct Agriculture Research Facility 2			
9	Restricted Funds	-0-	75,000,000	-0-
10	096. Acquire Equipment/Furnishings Pool - Campus			
11	Restricted Funds	-0-	75,000,000	-0-
12	097. Construct Agriculture Research Facility 3			
13	Restricted Funds	-0-	75,000,000	-0-
14	098. Improve Center for Applied Energy Research Facilities			
15	Restricted Funds	-0-	75,000,000	-0-
16	099. Construct/Improve Academic/Administrative Facility 4			
17	Restricted Funds	-0-	75,000,000	-0-
18	100. Upgrade/Renovate/Expand Research Labs			
19	Restricted Funds	-0-	75,000,000	-0-
20	101. Improve Funkhouser Building			
21	Restricted Funds	-0-	75,000,000	-0-
22	102. Construct/Improve Alumni Center			
23	Restricted Funds	-0-	75,000,000	-0-
24	103. Construct/Improve Greek Housing			
25	Restricted Funds	-0-	36,000,000	-0-
26	Other Funds	-0-	36,000,000	-0-
27	TOTAL	-0-	72,000,000	-0-

1	104.	Improve Willard Medical Education/Science Building			
2		Restricted Funds	-0-	70,000,000	-0-
3	105.	Improve Lexington Theological Seminary Facilities			
4		Restricted Funds	-0-	70,000,000	-0-
5	106.	Construct/Improve CAFE Farm 2			
6		Restricted Funds	-0-	60,000,000	-0-
7	107.	Construct/Improve Childcare Development Facility			
8		Restricted Funds	-0-	55,000,000	-0-
9	108.	Construct/Improve Administrative/Support Building			
10		Restricted Funds	-0-	55,000,000	-0-
11	109.	Construct Tennis Facility			
12		Restricted Funds	-0-	27,000,000	-0-
13		Other Funds	-0-	27,000,000	-0-
14		TOTAL	-0-	54,000,000	-0-
15	(1) Authorization:	The above authorization is approved pursuant to KRS 45.763.			
16	110.	Improve Campus Core Quadrangle Facilities			
17		Restricted Funds	-0-	54,000,000	-0-
18	111.	Acquire/Improve Clinical Facility/Practice 6			
19		Restricted Funds	-0-	50,000,000	-0-
20	112.	Acquire/Improve Medical/Administrative Facility 7			
21		Restricted Funds	-0-	50,000,000	-0-
22	113.	Acquire/Improve Medical/Administrative Facility 6			
23		Restricted Funds	-0-	50,000,000	-0-
24	114.	Improve Medical Pavilion UK St. Claire			
25		Restricted Funds	-0-	50,000,000	-0-
26	115.	Improve IT/Enterprise Systems 1			
27		Restricted Funds	-0-	50,000,000	-0-

1	116. Improve Business Services Center UK St. Claire			
2	Restricted Funds	-0-	50,000,000	-0-
3	117. Acquire/Improve Service Core Systems UK St. Claire			
4	Restricted Funds	-0-	50,000,000	-0-
5	118. Improve Building Systems UK St. Claire			
6	Restricted Funds	-0-	50,000,000	-0-
7	119. Improve Site/Civil Infrastructure UK HealthCare			
8	Restricted Funds	-0-	50,000,000	-0-
9	120. Improve UK Good Samaritan Hospital Facilities			
10	Restricted Funds	-0-	50,000,000	-0-
11	121. Construct/Improve Ambulatory Care			
12	Restricted Funds	-0-	50,000,000	-0-
13	122. Construct/Improve Patient Support Facility			
14	Restricted Funds	-0-	50,000,000	-0-
15	123. Construct Agriculture Research Facility - Phase 2			
16	Restricted Funds	-0-	50,000,000	-0-
17	124. Improve Research Data Infrastructure			
18	Restricted Funds	-0-	50,000,000	-0-
19	125. Construct/Improve Academic/Administrative Facility 5			
20	Restricted Funds	-0-	50,000,000	-0-
21	126. Improve Student Services Space			
22	Restricted Funds	-0-	50,000,000	-0-
23	127. Improve Health Sciences Research Building			
24	Restricted Funds	-0-	50,000,000	-0-
25	128. Improve Angliana Facilities			
26	Restricted Funds	-0-	50,000,000	-0-
27	129. Improve Kroger Field 4			

1	Restricted Funds	-0-	25,000,000	-0-
2	Other Funds	-0-	25,000,000	-0-
3	TOTAL	-0-	50,000,000	-0-
4	(1) Authorization: The above authorization is approved pursuant to KRS 45.763.			
5	130. Purchase/Construct CO2 Capture Process Plant			
6	Restricted Funds	-0-	1,500,000	-0-
7	Federal Funds	-0-	40,000,000	-0-
8	Other Funds	-0-	8,500,000	-0-
9	TOTAL	-0-	50,000,000	-0-
10	(1) Authorization: The above authorization is approved pursuant to KRS 45.763.			
11	131. Improve Seaton Center			
12	Restricted Funds	-0-	50,000,000	-0-
13	132. Decommission Facilities			
14	Restricted Funds	-0-	50,000,000	-0-
15	133. Improve Kroger Field 3			
16	Restricted Funds	-0-	25,000,000	-0-
17	Other Funds	-0-	25,000,000	-0-
18	TOTAL	-0-	50,000,000	-0-
19	(1) Authorization: The above authorization is approved pursuant to KRS 45.763.			
20	134. Improve Site/Civil Infrastructure			
21	Restricted Funds	-0-	50,000,000	-0-
22	135. Improve Arboretum Complex			
23	Restricted Funds	-0-	50,000,000	-0-
24	136. Construct/Relocate/Replace Greenhouses			
25	Restricted Funds	-0-	50,000,000	-0-
26	137. Improve Jacobs Science Building			
27	Restricted Funds	-0-	48,000,000	-0-

1	138. Improve McVey Hall			
2	Restricted Funds	-0-	48,000,000	-0-
3	139. Improve Gray Design Building			
4	Restricted Funds	-0-	45,000,000	-0-
5	140. Improve Memorial Hall			
6	Restricted Funds	-0-	45,000,000	-0-
7	141. Research Equipment Pool			
8	Restricted Funds	-0-	30,000,000	-0-
9	Federal Funds	-0-	15,000,000	-0-
10	TOTAL	-0-	45,000,000	-0-
11	142. Construct/Improve Library Depository Facility			
12	Restricted Funds	-0-	45,000,000	-0-
13	143. Lease/Purchase Enterprise Resource Planning System			
14	Restricted Funds	-0-	40,000,000	-0-
15	144. Construct/Improve Recreation Services Space 2			
16	Restricted Funds	-0-	20,000,000	-0-
17	Other Funds	-0-	20,000,000	-0-
18	TOTAL	-0-	40,000,000	-0-
19	(1) Authorization: The above authorization is approved pursuant to KRS 45.763.			
20	145. Construct/Improve Student Success/Academic Facility 1			
21	Restricted Funds	-0-	40,000,000	-0-
22	146. Improve Building Shell Systems			
23	Restricted Funds	-0-	40,000,000	-0-
24	147. Construct Teaching Pavilion			
25	Restricted Funds	-0-	38,000,000	-0-
26	148. Improve Academic Technical Building			
27	Restricted Funds	-0-	35,000,000	-0-

1	149. Improve Whalen Building and Bay Facility (Kentucky Advanced			
2	Manufacturing)			
3	Restricted Funds	-0-	35,000,000	-0-
4	150. Construct/Improve Recreation Quad			
5	Restricted Funds	-0-	35,000,000	-0-
6	151. Construct Support Services Building			
7	Restricted Funds	-0-	35,000,000	-0-
8	152. Improve Moloney Building			
9	Restricted Funds	-0-	35,000,000	-0-
10	153. Improve Building Mechanical Systems			
11	Restricted Funds	-0-	35,000,000	-0-
12	154. Expand Kentucky Geological Survey Well Sample and Core Repository			
13	Restricted Funds	-0-	35,000,000	-0-
14	155. Lease/Purchase Medical Facility/Practice 6			
15	Restricted Funds	-0-	30,000,000	-0-
16	156. Lease/Purchase Medical Facility/Practice 5			
17	Restricted Funds	-0-	30,000,000	-0-
18	157. Lease/Purchase Medical Facility/Practice 4			
19	Restricted Funds	-0-	30,000,000	-0-
20	158. Lease/Purchase Medical Facility/Practice 3			
21	Restricted Funds	-0-	30,000,000	-0-
22	159. Lease/Purchase Medical Facility/Practice 2			
23	Restricted Funds	-0-	30,000,000	-0-
24	160. Lease/Purchase Medical Facility/Practice 1			
25	Restricted Funds	-0-	30,000,000	-0-
26	161. Improve Medical Facility 9			
27	Restricted Funds	-0-	30,000,000	-0-

1	162. Improve Medical Facility 6			
2	Restricted Funds	-0-	30,000,000	-0-
3	163. Improve Medical Facility 5			
4	Restricted Funds	-0-	30,000,000	-0-
5	164. Improve Medical Facility 4			
6	Restricted Funds	-0-	30,000,000	-0-
7	165. Improve Medical Facility 8			
8	Restricted Funds	-0-	30,000,000	-0-
9	166. Improve Medical Facility 18			
10	Restricted Funds	-0-	30,000,000	-0-
11	167. Improve Medical Facility 17			
12	Restricted Funds	-0-	30,000,000	-0-
13	168. Improve Medical Facility 16			
14	Restricted Funds	-0-	30,000,000	-0-
15	169. Improve Medical Facility 15			
16	Restricted Funds	-0-	30,000,000	-0-
17	170. Improve Medical Facility 14			
18	Restricted Funds	-0-	30,000,000	-0-
19	171. Improve Medical Facility 13			
20	Restricted Funds	-0-	30,000,000	-0-
21	172. Improve Medical Facility 12			
22	Restricted Funds	-0-	30,000,000	-0-
23	173. Improve Medical Facility 11			
24	Restricted Funds	-0-	30,000,000	-0-
25	174. Improve Medical Facility 10			
26	Restricted Funds	-0-	30,000,000	-0-
27	175. Improve Medical Facility 7			

1	Restricted Funds	-0-	30,000,000	-0-
2	176. Improve Stuckert Career Center			
3	Restricted Funds	-0-	30,000,000	-0-
4	177. Construct/Improve CAFE Farm 1			
5	Restricted Funds	-0-	30,000,000	-0-
6	178. Improve Enterprise Networking 1			
7	Restricted Funds	-0-	30,000,000	-0-
8	179. Improve Electrical Infrastructure			
9	Restricted Funds	-0-	28,000,000	-0-
10	180. Improve Library Facility			
11	Restricted Funds	-0-	27,000,000	-0-
12	181. Improve Mechanical Infrastructure			
13	Restricted Funds	-0-	26,000,000	-0-
14	182. Improve IT/Enterprise Systems 3			
15	Restricted Funds	-0-	25,000,000	-0-
16	183. Improve IT/Enterprise Systems 2			
17	Restricted Funds	-0-	25,000,000	-0-
18	184. Acquire/Improve Clinical Facility/Practice 5			
19	Restricted Funds	-0-	25,000,000	-0-
20	185. Acquire/Improve Clinical Facility/Practice 4			
21	Restricted Funds	-0-	25,000,000	-0-
22	186. Acquire/Improve Clinical Facility/Practice 3			
23	Restricted Funds	-0-	25,000,000	-0-
24	187. Acquire/Improve Clinical Facility/Practice 2			
25	Restricted Funds	-0-	25,000,000	-0-
26	188. Acquire/Improve Clinical Facility/Practice 1			
27	Restricted Funds	-0-	25,000,000	-0-

1	189.	Implement Patient Communication System			
2		Restricted Funds	-0-	25,000,000	-0-
3	190.	Construct/Improve Wellness Trial			
4		Restricted Funds	-0-	25,000,000	-0-
5	191.	Construct Meats/Food Development Center Phase 2			
6		Restricted Funds	-0-	25,000,000	-0-
7	192.	Construct/Improve Transformative Learning Center			
8		Restricted Funds	-0-	25,000,000	-0-
9	193.	Improve Peterson Service Building			
10		Restricted Funds	-0-	25,000,000	-0-
11	194.	Improve Barnhart Building			
12		Restricted Funds	-0-	25,000,000	-0-
13	195.	Improve Enterprise Networking 2			
14		Restricted Funds	-0-	25,000,000	-0-
15	196.	Lease/Purchase Enterprise IT Systems			
16		Restricted Funds	-0-	25,000,000	-0-
17	197.	Improve Student Center Space 3			
18		Restricted Funds	-0-	25,000,000	-0-
19	198.	Improve W.T. Young Facility			
20		Restricted Funds	-0-	25,000,000	-0-
21	199.	Improve Critical Infrastructure Building Systems			
22		Restricted Funds	-0-	25,000,000	-0-
23	200.	Improve Life Safety			
24		Restricted Funds	-0-	25,000,000	-0-
25	201.	Improve Campus Security and Safety Systems			
26		Restricted Funds	-0-	20,000,000	-0-
27	202.	Improve Health Park UK King's Daughters			

1	Restricted Funds	-0-	20,000,000	-0-
2	203. Improve Site/Civil Infrastructure UK St. Claire			
3	Restricted Funds	-0-	20,000,000	-0-
4	204. Improve Medical Pavilion UK King's Daughters			
5	Restricted Funds	-0-	20,000,000	-0-
6	205. Construct UK HealthCare Medical Transport Facility			
7	Restricted Funds	-0-	20,000,000	-0-
8	206. Improve Campus Security and Safety			
9	Restricted Funds	-0-	20,000,000	-0-
10	207. Acquire/Improve Data/Infrastructure Systems			
11	Restricted Funds	-0-	20,000,000	-0-
12	208. Construct/Improve Recreation/Services Space 3			
13	Restricted Funds	-0-	10,000,000	-0-
14	Other Funds	-0-	10,000,000	-0-
15	TOTAL	-0-	20,000,000	-0-
16	(1) Authorization: The above authorization is approved pursuant to KRS 45.763.			
17	209. Construct/Improve Academic/Administrative Facility 2 Design			
18	Restricted Funds	-0-	20,000,000	-0-
19	210. Construct/Improve Academic/Administrative Facility 1 Design			
20	Restricted Funds	-0-	20,000,000	-0-
21	211. Lease/Purchase Campus IT System			
22	Restricted Funds	-0-	20,000,000	-0-
23	212. Construct/Improve Machine Lab			
24	Restricted Funds	-0-	20,000,000	-0-
25	213. Improve White Hall Classroom Building			
26	Restricted Funds	-0-	20,000,000	-0-
27	214. Improve Athletics Facility 2			

1	Restricted Funds	-0-	20,000,000	-0-
2	215. Acquire/Improve IT Systems/Infrastructure			
3	Restricted Funds	-0-	20,000,000	-0-
4	216. Improve Academic Facility			
5	Restricted Funds	-0-	20,000,000	-0-
6	217. Lease/Purchase Enterprise Network Security			
7	Restricted Funds	-0-	20,000,000	-0-
8	218. Construct Police Facilities			
9	Restricted Funds	-0-	20,000,000	-0-
10	219. Acquire/Improve Service Core Systems			
11	Restricted Funds	-0-	20,000,000	-0-
12	220. Improve Hilary J. Boone Center			
13	Restricted Funds	-0-	18,000,000	-0-
14	221. Improve Lancaster Aquatic Center 1			
15	Restricted Funds	-0-	17,000,000	-0-
16	222. Improve Medical Center Library			
17	Restricted Funds	-0-	17,000,000	-0-
18	223. Construct/Improve Student Success/Academic Facility 2			
19	Restricted Funds	-0-	15,000,000	-0-
20	224. Construct/Improve UK HealthCare Hamburg Facilities			
21	Restricted Funds	-0-	15,000,000	-0-
22	225. Acquire Data Center and Networking Hardware UK HealthCare			
23	Restricted Funds	-0-	15,000,000	-0-
24	226. Construct/Improve Academic/Administrative Facility 3 Design			
25	Restricted Funds	-0-	15,000,000	-0-
26	227. Improve Boone Tennis Center			
27	Restricted Funds	-0-	15,000,000	-0-

1	228. Construct/Improve Athletics Facility 2			
2	Restricted Funds	-0-	15,000,000	-0-
3	229. Acquire Equipment/Furnishings Pool			
4	Restricted Funds	-0-	15,000,000	-0-
5	230. Improve Spindletop Hall Facilities			
6	Restricted Funds	-0-	15,000,000	-0-
7	231. Construct/Fit-up Retail Space			
8	Restricted Funds	-0-	10,000,000	-0-
9	Other Funds	-0-	5,000,000	-0-
10	TOTAL	-0-	15,000,000	-0-
11	232. Improve Athletics Facility 3			
12	Restricted Funds	-0-	15,000,000	-0-
13	233. Improve Multi-Disciplinary Science Building			
14	Restricted Funds	-0-	15,000,000	-0-
15	234. Lease/Purchase High Performance Computer			
16	Restricted Funds	-0-	15,000,000	-0-
17	235. Improve CAFE Motor Pool Building			
18	Restricted Funds	-0-	14,000,000	-0-
19	236. Construct Agriculture Federal Research Facility II			
20	Federal Funds	-0-	14,000,000	-0-
21	237. Construct Metal Arts/Digital Media Building			
22	Restricted Funds	-0-	14,000,000	-0-
23	238. Improve Baseball Facility Phase II			
24	Restricted Funds	-0-	14,000,000	-0-
25	239. Improve Patterson Office Tower			
26	Restricted Funds	-0-	12,000,000	-0-
27	240. Improve University Storage Facility 1			

1	Restricted Funds	-0-	12,000,000	-0-
2	241. Acquire/Improve Clinical/Research Facility			
3	Restricted Funds	-0-	11,000,000	-0-
4	242. Acquire Telemedicine/Virtual Intensive Care Unit			
5	Restricted Funds	-0-	10,000,000	-0-
6	243. Renovate/Improve Nursing Units UK HealthCare			
7	Restricted Funds	-0-	10,000,000	-0-
8	244. Construct/Improve Academic/Administrative Facility 4 Design			
9	Restricted Funds	-0-	10,000,000	-0-
10	245. Improve Parking Structure 2 Enterprise Data Center			
11	Restricted Funds	-0-	10,000,000	-0-
12	246. Improve University Storage Facility 2			
13	Restricted Funds	-0-	10,000,000	-0-
14	247. Improve Soccer/Softball Facility			
15	Restricted Funds	-0-	10,000,000	-0-
16	248. Improve Campus Infrastructure			
17	Restricted Funds	-0-	10,000,000	-0-
18	249. Improve Fume Hood Systems			
19	Restricted Funds	-0-	10,000,000	-0-
20	250. Improve Scovell Hall			
21	Restricted Funds	-0-	10,000,000	-0-
22	251. Improve Lancaster Aquatic Center 2			
23	Restricted Funds	-0-	10,000,000	-0-
24	252. Lease/Purchase Enterprise Infrastructure			
25	Restricted Funds	-0-	10,000,000	-0-
26	253. Improve Enterprise Cable Infrastructure			
27	Restricted Funds	-0-	10,000,000	-0-

1	254. Improve Senior Center			
2	Restricted Funds	-0-	10,000,000	-0-
3	255. Construct/Improve Gymnastics Practice Facility			
4	Restricted Funds	-0-	10,000,000	-0-
5	256. Improve Memorial Coliseum			
6	Restricted Funds	-0-	10,000,000	-0-
7	257. Improve Athletics Facility 4			
8	Restricted Funds	-0-	10,000,000	-0-
9	258. Improve Pence Hall			
10	Restricted Funds	-0-	10,000,000	-0-
11	259. Improve Division of Laboratory Animal Resources Facilities			
12	Restricted Funds	-0-	10,000,000	-0-
13	260. Improve Building Electrical Systems			
14	Restricted Funds	-0-	10,000,000	-0-
15	261. ADA Compliance Pool			
16	Restricted Funds	-0-	10,000,000	-0-
17	262. Improve Kroger Field 1 Additional Reauthorization (\$15,000,000 Other			
18	Funds)			
19	Restricted Funds	-0-	10,000,000	-0-
20	263. Improve Anderson Tower			
21	Restricted Funds	-0-	9,000,000	-0-
22	264. Improve Mineral Industries Building			
23	Restricted Funds	-0-	9,000,000	-0-
24	265. Improve Carnahan House			
25	Restricted Funds	-0-	8,000,000	-0-
26	266. Acquire/Improve Golf Facility			
27	Restricted Funds	-0-	8,000,000	-0-

1	267. Construct/Improve Academic/Administrative Facility 5 Design			
2	Restricted Funds	-0-	7,500,000	-0-
3	268. Improve Medical Plaza			
4	Restricted Funds	-0-	7,000,000	-0-
5	269. Improve Nutter Training Facility			
6	Restricted Funds	-0-	7,000,000	-0-
7	270. Lease/Purchase Enterprise Voice Infrastructure			
8	Restricted Funds	-0-	7,000,000	-0-
9	271. Renovate Space for a Testing Center			
10	Restricted Funds	-0-	7,000,000	-0-
11	272. Improve Nursing Building			
12	Restricted Funds	-0-	7,000,000	-0-
13	273. Lease/Purchase Enterprise Call Center System			
14	Restricted Funds	-0-	7,000,000	-0-
15	274. Improve Medical Behavioral Science Building			
16	Restricted Funds	-0-	6,000,000	-0-
17	275. Improve Athletics Facility 6			
18	Restricted Funds	-0-	6,000,000	-0-
19	276. Improve Athletics Facility 5			
20	Restricted Funds	-0-	6,000,000	-0-
21	277. Improve Joe Craft Center			
22	Restricted Funds	-0-	6,000,000	-0-
23	278. Improve Joe Craft Football Practice Facility			
24	Restricted Funds	-0-	3,000,000	-0-
25	Other Funds	-0-	3,000,000	-0-
26	TOTAL	-0-	6,000,000	-0-

27 **(1) Authorization:** The above authorization is approved pursuant to KRS 45.763.

1	279.	Improve Cooper House			
2		Restricted Funds	-0-	6,000,000	-0-
3	280.	Acquire Data Center and Networking Hardware UK St. Claire			
4		Restricted Funds	-0-	5,000,000	-0-
5	281.	Acquire Data Center and Networking Hardware UK King's Daughters			
6		Restricted Funds	-0-	5,000,000	-0-
7	282.	Construct/Improve Recreational Playing Surfaces			
8		Restricted Funds	-0-	5,000,000	-0-
9	283.	Construct Athletics Hall of Fame			
10		Restricted Funds	-0-	5,000,000	-0-
11	284.	Improve Sturgill Development Building			
12		Restricted Funds	-0-	4,000,000	-0-
13	285.	Replace Basketball Playing Floors			
14		Restricted Funds	-0-	3,000,000	-0-
15	286.	Improve Athletics Facility 7			
16		Restricted Funds	-0-	3,000,000	-0-
17	287.	Acquire Transportation Buses			
18		Restricted Funds	-0-	3,000,000	-0-
19	288.	Improve Indoor/Outdoor Track			
20		Restricted Funds	-0-	3,000,000	-0-
21	289.	Construct Cross Country Trail			
22		Restricted Funds	-0-	3,000,000	-0-
23	290.	Construct/Improve Athletics Surfaces 2			
24		Restricted Funds	-0-	3,000,000	-0-
25	291.	Construct/Improve Athletics Surfaces 1			
26		Restricted Funds	-0-	3,000,000	-0-
27	292.	Guaranteed Energy Savings Performance Contracts - UK HealthCare			

- 1 **293.** Guaranteed Energy Savings Performance Contracts
- 2 **294.** Construct/Improve Medical/Administrative Facility 3 Reauthorization
3 (\$800,000,000 Agency Bonds)
- 4 **295.** Asset Preservation Pool - 2024-2026 Reauthorization (\$30,862,000 Agency
5 Bonds)
- 6 **296.** Construct Academic Building Reauthorization (\$149,000,000 Restricted
7 Funds)
- 8 **297.** Construct/Improve Medical/Administrative Facility 1 Reauthorization
9 (\$300,000,000 Restricted Funds, \$500,000,000 Other Funds)
- 10 **(1) Authorization:** The above authorization is approved pursuant to KRS 45.763.
- 11 **298.** Construct Health Education Building Reauthorization (\$50,000,000 Agency
12 Bonds)
- 13 **299.** Lease - Off Campus 1
- 14 **300.** Lease - Off Campus 3
- 15 **301.** Lease - Off Campus 4
- 16 **302.** Lease - Off Campus 5
- 17 **303.** Lease - Off Campus 6
- 18 **304.** Lease - Off Campus 7
- 19 **305.** Lease - Off Campus 11
- 20 **306.** Lease - Off Campus 12
- 21 **307.** Lease - Off Campus 13
- 22 **308.** Lease - Off Campus 14
- 23 **309.** Lease - Off Campus 15
- 24 **310.** Lease - Off Campus 16
- 25 **311.** Lease - Off Campus 17
- 26 **312.** Lease - Off Campus 18
- 27 **313.** Lease - Off Campus 19

- 1 **314.** Lease - Off Campus 20
- 2 **315.** Lease - Off Campus 21
- 3 **316.** Lease - Off Campus 22
- 4 **317.** Lease - Off Campus 23
- 5 **318.** Lease - Off Campus 24
- 6 **319.** Lease - Off Campus 25
- 7 **320.** Lease - Off Campus 26
- 8 **321.** Lease - Off Campus Housing 1
- 9 **322.** Lease - Off Campus Housing 2
- 10 **323.** Lease - Health Science Colleges 1
- 11 **324.** Lease - Health Science Colleges 2
- 12 **325.** Lease - Health Science Colleges 3
- 13 **326.** Lease - Off Campus Athletics 1
- 14 **327.** Lease - Off Campus Athletics 2
- 15 **328.** Lease - Health Affairs Office 3
- 16 **329.** Lease - Health Affairs Office 4
- 17 **330.** Lease - Health Affairs Office 10
- 18 **331.** Lease - Health Affairs Office 12
- 19 **332.** Lease - Health Affairs Office 14
- 20 **333.** Lease - Health Affairs Office 15
- 21 **334.** Lease - Health Affairs Office 18
- 22 **335.** Lease - Health Affairs Office 19
- 23 **336.** Lease - Health Affairs Office 20
- 24 **337.** Lease - Health Affairs Office 21
- 25 **338.** Lease - Health Affairs Office 22
- 26 **339.** Lease - Health Affairs Office 24
- 27 **340.** Lease - UK HealthCare Off Campus Facility 2

- 1 **341.** Lease - UK HealthCare Off Campus Facility 3
- 2 **342.** Lease - UK HealthCare Off Campus Facility 5
- 3 **343.** Lease - UK HealthCare Off Campus Facility 12
- 4 **344.** Lease - UK HealthCare Off Campus Facility 13
- 5 **345.** Lease - UK HealthCare Off Campus Facility 14
- 6 **346.** Lease - UK HealthCare Off Campus Facility 15
- 7 **347.** Lease - UK HealthCare Off Campus Facility 16
- 8 **348.** Lease - UK HealthCare Off Campus Facility 17
- 9 **349.** Lease - UK HealthCare Off Campus Facility 18
- 10 **350.** Lease - UK HealthCare Off Campus Facility 19
- 11 **351.** Lease - UK HealthCare Off Campus Facility 20
- 12 **352.** Lease - UK HealthCare Off Campus Facility 21
- 13 **353.** Lease - UK HealthCare Off Campus Facility 22
- 14 **354.** Lease - UK HealthCare Off Campus Facility 23
- 15 **355.** Lease - UK HealthCare Off Campus Facility 24
- 16 **356.** Lease - UK HealthCare Off Campus Facility 25
- 17 **357.** Lease - UK HealthCare Off Campus Facility 26
- 18 **358.** Lease - UK HealthCare Off Campus Facility 27
- 19 **359.** Lease - UK HealthCare Off Campus Facility 28
- 20 **360.** Lease - UK HealthCare Off Campus Facility 29
- 21 **361.** Lease - UK HealthCare Off Campus Facility 30
- 22 **362.** Lease - UK HealthCare Off Campus Facility 31
- 23 **363.** Lease - UK HealthCare Off Campus Facility 32
- 24 **364.** Lease - UK HealthCare Off Campus Facility 33
- 25 **365.** Lease - Off Campus 2
- 26 **366.** Lease - College of Medicine 1
- 27 **367.** Lease - College of Medicine 2

- 1 **368.** Lease - Health Affairs Office 1
- 2 **369.** Lease - Health Affairs Office 2
- 3 **370.** Lease - Health Affairs Office 5
- 4 **371.** Lease - Health Affairs Office 6
- 5 **372.** Lease - Health Affairs Office 7
- 6 **373.** Lease - Health Affairs Office 8
- 7 **374.** Lease - Health Affairs Office 9
- 8 **375.** Lease - Health Affairs Office 11
- 9 **376.** Lease - Health Affairs Office 13
- 10 **377.** Lease - Health Affairs Office 16
- 11 **378.** Lease - Health Affairs Office 17
- 12 **379.** Lease - Health Affairs Office 23
- 13 **380.** Lease - UK HealthCare Off Campus Facility 1
- 14 **381.** Lease - UK HealthCare Off Campus Facility 4
- 15 **382.** Lease - UK HealthCare Off Campus Facility 6
- 16 **383.** Lease - UK HealthCare Off Campus Facility 7
- 17 **384.** Lease - UK HealthCare Off Campus Facility 8
- 18 **385.** Lease - UK HealthCare Off Campus Facility 9
- 19 **386.** Lease - UK HealthCare Off Campus Facility 10
- 20 **387.** Lease - UK HealthCare Off Campus Facility 11
- 21 **388.** Lease - Off Campus 8
- 22 **389.** Lease - Off Campus 9
- 23 **390.** Lease - Off Campus 10
- 24 **391.** Lease - UK HealthCare Royal Blue Health 1
- 25 **392.** Lease - UK HealthCare Royal Blue Health 2
- 26 **393.** Lease - UK HealthCare Royal Blue Health 3
- 27 **394.** Lease - UK HealthCare Royal Blue Health 4

1	395.	Lease - UK HealthCare Royal Blue Health 6			
2	396.	Lease - UK HealthCare Royal Blue Health 7			
3	397.	Lease - UK HealthCare Royal Blue Health 8			
4	8.	UNIVERSITY OF LOUISVILLE			
5	001.	Asset Preservation Pool - 2026-2028			
6		Bond Funds	-0-	10,000,000	12,077,000
7	002.	Construct Medical Education and Research			
8		Agency Bonds	-0-	500,000,000	-0-
9	003.	Purchase Residence Housing Facility			
10		Agency Bonds	-0-	250,000,000	-0-
11	004.	Construct Resident Hall Public - Private Partnership			
12		Other Funds	-0-	250,000,000	-0-
13	(1) Authorization:	The above authorization is approved pursuant to KRS 45.763.			
14	005.	Construct Honors College and Student Resident Hall			
15		Agency Bonds	-0-	250,000,000	-0-
16	006.	Modernize Campus Infrastructure			
17		Agency Bonds	-0-	200,000,000	-0-
18	007.	Construct Academic Classroom Building			
19		Agency Bonds	-0-	170,000,000	-0-
20	008.	Construct Resident Hall and Visitor Development			
21		Agency Bonds	-0-	160,000,000	-0-
22	009.	Construct Athletics Village			
23		Other Funds	-0-	150,000,000	-0-
24	010.	Construct STEM Building			
25		Agency Bonds	-0-	142,000,000	-0-
26	011.	Improve Housing Facilities Pool - 2026-2028			
27		Agency Bonds	-0-	100,000,000	-0-

1	012. Renovate Classrooms & Labs			
2	Agency Bonds	-0-	100,000,000	-0-
3	013. Upgrade IT Infrastructure			
4	Agency Bonds	-0-	75,000,000	-0-
5	014. Construct Medical Sciences Research Building			
6	Other Funds	-0-	70,000,000	-0-
7	(1) Authorization: The above authorization is approved pursuant to KRS 45.763.			
8	015. Construct Center for Bioscience			
9	Federal Funds	-0-	70,000,000	-0-
10	016. Construct Center for Military Health/Biology			
11	Federal Funds	-0-	70,000,000	-0-
12	017. Construct Belknap Campus Parking Garage			
13	Agency Bonds	-0-	60,000,000	-0-
14	018. Construct Natatorium			
15	Other Funds	-0-	60,000,000	-0-
16	019. Renovate New Vision of Health Building			
17	Federal Funds	-0-	60,000,000	-0-
18	020. Construct Cybersecurity Center with Enhanced Internet Capabilities			
19	Federal Funds	-0-	10,000,000	-0-
20	Other Funds	-0-	50,000,000	-0-
21	TOTAL	-0-	60,000,000	-0-
22	(1) Authorization: The above authorization is approved pursuant to KRS 45.763.			
23	021. Construct Visitor Center & Student Support Building			
24	Agency Bonds	-0-	60,000,000	-0-
25	022. Build-Out 620 Garage Space			
26	Agency Bonds	-0-	50,000,000	-0-
27	023. Replace Building Mechanical, Electrical and Plumbing			

1	Other Funds	-0-	50,000,000	-0-
2	(1) Authorization: The above authorization is approved pursuant to KRS 45.763.			
3	024. Purchase Next Generation/Enterprise Resource Planning Support System			
4	Agency Bonds	-0-	50,000,000	-0-
5	025. Structural Improvement Pool - 2026-2028			
6	Other Funds	-0-	40,000,000	-0-
7	(1) Authorization: The above authorization is approved pursuant to KRS 45.763.			
8	026. Renovate Miller Building			
9	Agency Bonds	-0-	40,000,000	-0-
10	027. Repurpose and Upgrade Research Labs and Spaces			
11	Agency Bonds	-0-	30,000,000	-0-
12	028. Purchase Land Additional Reauthorization (\$10,000,000 Agency Bonds)			
13	Agency Bonds	-0-	15,000,000	-0-
14	Other Funds	-0-	15,000,000	-0-
15	TOTAL	-0-	30,000,000	-0-
16	(1) Authorization: The above authorization is approved pursuant to KRS 45.763.			
17	029. Renovate School of Nursing			
18	Agency Bonds	-0-	30,000,000	-0-
19	030. Update Data Center			
20	Agency Bonds	-0-	30,000,000	-0-
21	031. Construct Center for AI Excellence			
22	Other Funds	-0-	29,000,000	-0-
23	(1) Authorization: The above authorization is approved pursuant to KRS 45.763.			
24	032. Expand Basketball/Lacrosse Practice Facility			
25	Other Funds	-0-	25,000,000	-0-
26	033. Renovate Cardinal Football Stadium			
27	Other Funds	-0-	25,000,000	-0-

1	034.	Vivarium Equipment Replacement and Upgrade Pool - 2026-2028			
2		Agency Bonds	-0-	25,000,000	-0-
3	035.	Construct Indoor Facility			
4		Other Funds	-0-	20,000,000	-0-
5	036.	Expand Patterson Stadium/Construct Indoor Facility			
6		Other Funds	-0-	20,000,000	-0-
7	037.	Expand Ulmer Stadium/Construct Indoor Facility			
8		Other Funds	-0-	15,000,000	-0-
9	038.	Purchase Next Generation/Customer Relationship Management System			
10		Agency Bonds	-0-	15,000,000	-0-
11	039.	Renovate Precision Medicine Research Center			
12		Agency Bonds	-0-	14,000,000	-0-
13	040.	Construct Kentucky Center for Precision Medicine			
14		Federal Funds	-0-	12,500,000	-0-
15	041.	Enhance Workday Financial Management Software			
16		Other Funds	-0-	10,000,000	-0-
17	(1) Authorization:	The above authorization is approved pursuant to KRS 45.763.			
18	042.	Enhance Research Computing Infrastructure			
19		Other Funds	-0-	10,000,000	-0-
20	(1) Authorization:	The above authorization is approved pursuant to KRS 45.763.			
21	043.	Enhance Content Management System			
22		Other Funds	-0-	10,000,000	-0-
23	(1) Authorization:	The above authorization is approved pursuant to KRS 45.763.			
24	044.	Renovate L&N Arena			
25		Other Funds	-0-	10,000,000	-0-
26	045.	Update, Replace Technology in Athletic Venues			
27		Other Funds	-0-	10,000,000	-0-

1	046. Update Green Health Sciences Center Courtyard			
2	Other Funds	-0-	10,000,000	-0-
3	(1) Authorization: The above authorization is approved pursuant to KRS 45.763.			
4	047. Campus Code Improvement Pool - 2026-2028			
5	Other Funds	-0-	10,000,000	-0-
6	(1) Authorization: The above authorization is approved pursuant to KRS 45.763.			
7	048. Replace Cardinal Stadium Seats			
8	Other Funds	-0-	10,000,000	-0-
9	049. Renovate Exterior Envelope Replacement - 55A Additional Reauthorization			
10	(\$20,000,000 Agency Bonds)			
11	Agency Bonds	-0-	10,000,000	-0-
12	050. Renovate Cardinal Park			
13	Other Funds	-0-	10,000,000	-0-
14	051. Expand and Renovate Wright Natatorium			
15	Other Funds	-0-	10,000,000	-0-
16	052. Athletic Venue Capital Renewal Pool - 2026-2028			
17	Other Funds	-0-	10,000,000	-0-
18	053. Expand and Renovate Marshall Center Complex			
19	Other Funds	-0-	10,000,000	-0-
20	054. Replace Electronic Video Boards			
21	Other Funds	-0-	10,000,000	-0-
22	055. Construct Defense Supply Chain Security System			
23	Federal Funds	-0-	10,000,000	-0-
24	056. Construct/Renovate Kentucky Center for Precision Medicine Data and			
25	Analytical Systems			
26	Federal Funds	-0-	9,326,000	-0-
27	057. Construct/Renovate Kentucky Center for Precision Medicine Equipment			

1	Federal Funds	-0-	8,000,000	-0-
2	058. Renovate Cardinal Stadium Club			
3	Other Funds	-0-	7,500,000	-0-
4	059. Construct Athletics Office Building			
5	Other Funds	-0-	7,500,000	-0-
6	060. Replace Seats in Athletic Venues			
7	Other Funds	-0-	7,000,000	-0-
8	061. Construct Belknap 3rd St & Brandeis Corridor Improvements			
9	Restricted Funds	-0-	1,112,000	-0-
10	Agency Bonds	-0-	5,635,000	-0-
11	TOTAL	-0-	6,747,000	-0-
12	062. Purchase Network System Enhancements			
13	Other Funds	-0-	6,000,000	-0-
14	(1) Authorization: The above authorization is approved pursuant to KRS 45.763.			
15	063. Renovate and Update Student/Athlete Dormitory			
16	Other Funds	-0-	6,000,000	-0-
17	064. Demolish Resident Halls			
18	Agency Bonds	-0-	6,000,000	-0-
19	065. Enhance Security and Firewall System			
20	Other Funds	-0-	5,000,000	-0-
21	(1) Authorization: The above authorization is approved pursuant to KRS 45.763.			
22	066. Enhance Computer Processing and Storage			
23	Other Funds	-0-	5,000,000	-0-
24	(1) Authorization: The above authorization is approved pursuant to KRS 45.763.			
25	067. Expand and Renovate Tailgate Space			
26	Other Funds	-0-	5,000,000	-0-
27	068. Expand and Renovate Athletic Parking Lots			

1	Other Funds	-0-	5,000,000	-0-
2	069. ADA Building Upgrade Pool - 2026-2028			
3	Agency Bonds	-0-	3,000,000	-0-
4	Other Funds	-0-	2,000,000	-0-
5	TOTAL	-0-	5,000,000	-0-
6	(1) Authorization: The above authorization is approved pursuant to KRS 45.763.			
7	070. Renovate Gross Anatomy Lab			
8	Other Funds	-0-	5,000,000	-0-
9	(1) Authorization: The above authorization is approved pursuant to KRS 45.763.			
10	071. Demolish and Construct Golf Maintenance/Chemical Building			
11	Other Funds	-0-	5,000,000	-0-
12	072. Renovate Bass Rudd Tennis Center			
13	Other Funds	-0-	5,000,000	-0-
14	073. Construct Practice Bubble			
15	Other Funds	-0-	5,000,000	-0-
16	074. Renovate Lynn Soccer Stadium			
17	Other Funds	-0-	5,000,000	-0-
18	075. Renovate Trager Football Practice Facility			
19	Other Funds	-0-	5,000,000	-0-
20	076. Renovate Patterson Baseball Stadium			
21	Other Funds	-0-	5,000,000	-0-
22	077. Renovate Thornton's Academic Center			
23	Other Funds	-0-	5,000,000	-0-
24	078. Construct Athletic Grounds Building			
25	Other Funds	-0-	5,000,000	-0-
26	079. Construct Football Practice Field Lighting			
27	Other Funds	-0-	5,000,000	-0-

1	080.	Upgrade Regional Biocontainment Laboratories			
2		Federal Funds	-0-	5,000,000	-0-
3	081.	Construct Building for Self-Contained Internet Access Point			
4		Federal Funds	-0-	5,000,000	-0-
5	082.	Cyber Range, Secure Enclave, Sensitive Compartmented Information Facility			
6		Agency Bonds	-0-	5,000,000	-0-
7	083.	Construct Exit Ramp at Chestnut Street Garage			
8		Other Funds	-0-	4,000,000	-0-
9	(1) Authorization:	The above authorization is approved pursuant to KRS 45.763.			
10	084.	Enhance Workday Human Resources Software			
11		Other Funds	-0-	4,000,000	-0-
12	085.	Update and Replace Equipment in ACCN Studio			
13		Other Funds	-0-	4,000,000	-0-
14	086.	Renovate and Expand ACCN Studio			
15		Other Funds	-0-	4,000,000	-0-
16	087.	Renovate Garvin Brown Boathouse			
17		Other Funds	-0-	4,000,000	-0-
18	088.	Renovate Parking Structures			
19		Other Funds	-0-	3,600,000	-0-
20	(1) Authorization:	The above authorization is approved pursuant to KRS 45.763.			
21	089.	Purchase Fiber Infrastructure			
22		Other Funds	-0-	3,500,000	-0-
23	(1) Authorization:	The above authorization is approved pursuant to KRS 45.763.			
24	090.	Install Signage, Wayfinding, and Landscaping			
25		Other Funds	-0-	3,000,000	-0-
26	(1) Authorization:	The above authorization is approved pursuant to KRS 45.763.			
27	091.	Expand, Replace and Maintain Grass Practice Fields			

1	Other Funds	-0-	3,000,000	-0-
2	092. Replace Fiber Pathway from ACCN Studio to Venues			
3	Other Funds	-0-	3,000,000	-0-
4	093. Renovate and Expand Lee Street Facility			
5	Other Funds	-0-	3,000,000	-0-
6	094. College of Education Academic Renovation Pool - 2026-2028			
7	Other Funds	-0-	3,000,000	-0-
8	(1) Authorization: The above authorization is approved pursuant to KRS 45.763.			
9	095. Renovate Golf Clubhouse - Shelby County			
10	Other Funds	-0-	3,000,000	-0-
11	096. Upgrade Plumbing and Sanitary Lines - Dental School			
12	Other Funds	-0-	2,500,000	-0-
13	(1) Authorization: The above authorization is approved pursuant to KRS 45.763.			
14	097. Resurface and Repair Parking Lot			
15	Other Funds	-0-	2,500,000	-0-
16	(1) Authorization: The above authorization is approved pursuant to KRS 45.763.			
17	098. Construct Belknap Stormwater Mitigation Improvements			
18	Other Funds	-0-	2,500,000	-0-
19	(1) Authorization: The above authorization is approved pursuant to KRS 45.763.			
20	099. Construct Connector Speed School to Research Park Additional			
21	Reauthorization (\$10,000,000 Agency Bonds)			
22	Agency Bonds	-0-	2,400,000	-0-
23	100. Build Out Space for UofL Departments			
24	Other Funds	-0-	2,000,000	-0-
25	(1) Authorization: The above authorization is approved pursuant to KRS 45.763.			
26	101. Replace Artificial Turf Field V			
27	Other Funds	-0-	2,000,000	-0-

- 1 **102.** Replace Artificial Turf Field IV
- 2 Other Funds -0- 2,000,000 -0-
- 3 **103.** Renovate Interfaith Center
- 4 Other Funds -0- 1,500,000 -0-
- 5 **(1) Authorization:** The above authorization is approved pursuant to KRS 45.763.
- 6 **104.** Guaranteed Energy Savings Performance Contracts
- 7 **105.** Renovate College of Business Academic Space Reauthorization (\$15,000,000
- 8 Agency Bonds)
- 9 **106.** Asset Preservation - 2024-2026 Reauthorization (\$8,638,000 Agency Bonds)
- 10 **107.** Construct Resident Hall Reauthorization (\$80,000,000 Agency Bonds)
- 11 **108.** Construct Health Sciences Simulation Center and Collaboration Hub
- 12 Reauthorization (\$20,000,000 Agency Bonds)
- 13 **109.** Construct Student Commons and Recreational Fields Reauthorization
- 14 (\$12,000,000 Agency Bonds)
- 15 **110.** Modernize Steam and Chill Water Plant Reauthorization (\$40,000,000
- 16 Agency Bonds)
- 17 **111.** Lease - Medical Center One
- 18 **112.** Lease - Nucleus 1 Building
- 19 **113.** Lease - University Point
- 20 **114.** Lease - Cardinal Towne
- 21 **115.** Lease - The Nine at Louisville
- 22 **116.** Lease - Province Apartments
- 23 **117.** Lease - Trager Institute
- 24 **118.** Lease - 1212 S 4th Street, Louisville, KY
- 25 **119.** Lease - Liberty Green Community Center
- 26 **120.** Lease - West Kentucky Community and Technical College
- 27 **121.** Lease - Denny Crum Hall

1	122.	Lease - Soccer Stadium			
2	123.	Lease - Founders Square			
3	124.	Lease - Rowan Building - A&S Fine Arts			
4	125.	Lease - Academic Space 1			
5	126.	Lease - Academic Space 2			
6	127.	Lease - Arthur Street - Tafel Building			
7	128.	Lease - Athletic/Student Dormitory			
8	129.	Lease - Housing Facilities			
9	130.	Lease - Housing 1			
10	131.	Lease - Housing 2			
11	132.	Lease - Housing 3			
12	133.	Lease - Housing 4			
13	134.	Lease - Jefferson County Clinic Space - State of Kentucky			
14	135.	Lease - Jefferson County - Clinic Space 1			
15	136.	Lease - Jefferson County - Clinic Space 2			
16	137.	Lease - Jefferson County - Clinic Space 3			
17	138.	Lease - Jefferson County - Office Space 1			
18	139.	Lease - Jefferson County - Office Space 2			
19	140.	Lease - Jefferson County - Office Space 3			
20	141.	Lease - Jefferson County - Office Space 4			
21	142.	Lease - Medical Center One 2			
22	143.	Lease - Nucleus 1 Building 2			
23	144.	Lease - Support Space 1			
24	9.	WESTERN KENTUCKY UNIVERSITY			
25	001.	Asset Preservation Pool - 2026-2028			
26		Bond Funds	-0-	10,000,000	9,158,000
27	002.	Residential Halls Public-Private Partnership			

1	Restricted Funds	350,000,000	-0-	200,000,000
2	(1) Authorization: The above authorization is approved pursuant to KRS 45.763			
3	and KRS 45A.077.			
4	003. Construct Potter College Arts and Letters Facilities			
5	Agency Bonds	-0-	280,000,000	-0-
6	004. Construct Environmental Sciences and Technology Building			
7	Agency Bonds	-0-	250,000,000	-0-
8	005. Renovate Ogden College of Science and Engineering			
9	Agency Bonds	-0-	250,000,000	-0-
10	006. Renovate and Expand Center for Research and Development			
11	Agency Bonds	-0-	101,000,000	-0-
12	007. Construct One Stop Student Service			
13	Agency Bonds	-0-	82,000,000	-0-
14	008. Renovate Jones Jagers Hall			
15	Agency Bonds	-0-	60,000,000	-0-
16	009. Renovate College High Hall			
17	Agency Bonds	-0-	48,400,000	-0-
18	010. Renovate Raymond Cravens Library			
19	Agency Bonds	-0-	47,600,000	-0-
20	011. Renovate Kentucky Building			
21	Agency Bonds	-0-	39,900,000	-0-
22	012. Improve Life Safety Pool and Academic Buildings			
23	Agency Bonds	-0-	34,500,000	-0-
24	013. Renovate Glasgow Campus			
25	Agency Bonds	-0-	28,500,000	-0-
26	014. Acquire Furniture, Fixtures, and Equipment - Media			
27	Restricted Funds	-0-	20,000,000	-0-

1	015.	Renovate Center for Research and Development Phase I		
2		Restricted Funds	-0-	6,000,000
3		Other Funds	-0-	6,000,000
4		TOTAL	-0-	12,000,000
5	016.	Renovate Space for Exercise Science Program		
6		Restricted Funds	-0-	10,000,000
7	017.	Renovate and Expand Clinical Education Complex		
8		Other Funds	-0-	10,000,000
9	018.	Remove and Replace Student Housing at Farm		
10		Other Funds	-0-	10,000,000
11	019.	Install Additional Club Seating at Diddle Arena		
12		Other Funds	-0-	10,000,000
13	020.	Capital Renewal Pool - 2026-2028		
14		Agency Bonds	-0-	10,000,000
15	021.	Acquire Fixtures, Furniture, and Equipment - College of Health and Human		
16	Services			
17		Restricted Funds	-0-	8,000,000
18	022.	Renovate South Campus for Dental Hygiene		
19		Agency Bonds	-0-	7,000,000
20	023.	Expand Track and Field Facilities		
21		Other Funds	-0-	6,500,000
22	024.	Renovate South Campus		
23		Restricted Funds	-0-	6,000,000
24	025.	Construct Baseball Grandstand		
25		Other Funds	-0-	6,000,000
26	026.	Construct State Street Plaza		
27		Agency Bonds	-0-	6,000,000

1	027.	Upgrade IT Infrastructure			
2		Agency Bonds	-0-	6,000,000	-0-
3	028.	Repair and Replace Roof at Center for Research and Development			
4		Agency Bonds	-0-	6,000,000	-0-
5	029.	Acquire Furniture, Fixtures, and Equipment Diddle Arena			
6		Other Funds	-0-	5,000,000	-0-
7	030.	Construct South Plaza			
8		Other Funds	-0-	5,000,000	-0-
9	031.	Acquire Furniture, Fixtures, and Equipment Pool - 2026-2028			
10		Restricted Funds	-0-	5,000,000	-0-
11	032.	Demolish Grise Hall and Improve Site			
12		Agency Bonds	-0-	5,000,000	-0-
13	033.	Renovate Certified Registered Nurse Anesthetist (CRNA) Simulation Space			
14		Agency Bonds	-0-	5,000,000	-0-
15	034.	Renovate W.L. Terry Colonnade			
16		Agency Bonds	-0-	5,000,000	-0-
17	035.	Renovate Central Heat Plant			
18		Agency Bonds	-0-	5,000,000	-0-
19	036.	Renovate Grise Hall			
20		Agency Bonds	-0-	5,000,000	-0-
21	037.	Replace Underground Infrastructure			
22		Agency Bonds	-0-	5,000,000	-0-
23	038.	Upgrade Softball Facilities and Field			
24		Restricted Funds	-0-	2,000,000	-0-
25		Other Funds	-0-	2,000,000	-0-
26		TOTAL	-0-	4,000,000	-0-
27	039.	Enhance Avenue of Champions Streetscape			

1	Agency Bonds	-0-	4,000,000	-0-
2	040. Renovate Owensboro Campus for the Certified Registered Nurse Anesthetist			
3	(CRNA) Program			
4	Restricted Funds	-0-	3,000,000	-0-
5	041. Renovate Medical Center Health Complex for the Certified Registered Nurse			
6	Anesthetist (CRNA) Program			
7	Restricted Funds	-0-	3,000,000	-0-
8	042. Purchase Property/Parking and Street Improvements			
9	Restricted Funds	-0-	3,000,000	-0-
10	043. Purchase Property for Campus Expansion			
11	Restricted Funds	-0-	3,000,000	-0-
12	044. Renovate Agricultural Exposition Center Horse Barns			
13	Agency Bonds	-0-	3,000,000	-0-
14	045. Renovate Hardin Planetarium			
15	Agency Bonds	-0-	3,000,000	-0-
16	046. Renovate State/Normal Street Properties			
17	Restricted Funds	-0-	2,000,000	-0-
18	047. Renovate Jones Jagers Interior			
19	Agency Bonds	-0-	1,300,000	-0-
20	048. Construct Parking Structure IV Reauthorization (\$35,000,000 Agency Bonds)			
21	049. Guaranteed Energy Savings Performance Contracts			
22	050. Lease - Alumni Center			
23	051. Lease - Parking Garage			
24	052. Lease - Nursing/Physical Therapy			
25	053. Lease - Campus Flats			
26	10. KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM			
27	001. Asset Preservation Pool - 2026-2028			

1	Bond Funds	-0-	10,000,000	24,798,000
2	002. Construct Student Services Building Downtown Phase I - Jefferson CTC			
3	Agency Bonds	-0-	47,300,000	-0-
4	003. Construct Prison Education Program - Bluegrass CTC			
5	Agency Bonds	-0-	42,000,000	-0-
6	004. Construct Newtown Parking Garage - Bluegrass CTC			
7	Agency Bonds	-0-	36,900,000	-0-
8	005. Construct Allied Health Building - Gateway CTC			
9	Agency Bonds	-0-	34,200,000	-0-
10	006. Capital Renewal and Deferred Maintenance Pool - 2026-2028			
11	Agency Bonds	-0-	32,000,000	-0-
12	007. KCTCS College Safety and Security Pool - 2026-2028			
13	Agency Bonds	-0-	30,000,000	-0-
14	008. Expand Transpark Campus - Southcentral Kentucky CTC			
15	Agency Bonds	-0-	29,900,000	-0-
16	009. Renovate and Expand Lawrenceburg - Bluegrass CTC			
17	Agency Bonds	-0-	29,200,000	-0-
18	010. Renovate Winchester 1919 Rollings Hills - Bluegrass CTC			
19	Restricted Funds	-0-	2,600,000	-0-
20	Agency Bonds	-0-	25,300,000	-0-
21	TOTAL	-0-	27,900,000	-0-
22	011. Replace Student and Academic Support - Maysville CTC			
23	Agency Bonds	-0-	25,400,000	-0-
24	012. Expand Glasgow Campus - Southcentral Kentucky CTC			
25	Agency Bonds	-0-	22,000,000	-0-
26	013. Renovate Leestown Building A - Bluegrass CTC			
27	Agency Bonds	-0-	21,000,000	-0-

1	014.	Renovate Main Campus Phase II - Southcentral Kentucky CTC		
2		Agency Bonds	-0-	17,300,000
3	015.	Renovate Leestown Building N - Bluegrass CTC		
4		Agency Bonds	-0-	16,100,000
5	016.	Renovate Administration Building - Henderson CC		
6		Agency Bonds	-0-	15,300,000
7	017.	Renovate Skilled Craft Center - West Kentucky CTC		
8		Agency Bonds	-0-	14,100,000
9	018.	Construct Skills Trade Center - Hopkinsville CC		
10		Agency Bonds	-0-	13,000,000
11	019.	Renovate Hartfield Library - Henderson CC		
12		Agency Bonds	-0-	10,300,000
13	020.	Renovate Harlan Campus - Southeast Kentucky CTC		
14		Agency Bonds	-0-	10,000,000
15	021.	KCTCS Information Technology Pool - 2026-2028		
16		Agency Bonds	-0-	9,500,000
17	022.	Expand/Relocate CDL Program - Gateway CTC		
18		Agency Bonds	-0-	9,300,000
19	023.	Expand Springfield Campus - Elizabethtown CTC		
20		Agency Bonds	-0-	9,000,000
21	024.	Upgrade Prestonsburg Campus Buildings - Big Sandy CTC		
22		Agency Bonds	-0-	7,400,000
23	025.	Replace HVAC System Phase III - Owensboro CTC		
24		Agency Bonds	-0-	6,300,000
25	026.	Replace Roofs - Southeast Kentucky CTC		
26		Agency Bonds	-0-	6,100,000
27	027.	Procure Aviation Equipment - Madisonville CC		

1	Agency Bonds	-0-	6,000,000	-0-
2	028. Renovate Health Science Programs - Somerset CC			
3	Agency Bonds	-0-	5,600,000	-0-
4	029. Renovate Lincoln Trail Building - Elizabethtown CTC			
5	Agency Bonds	-0-	5,500,000	-0-
6	030. Upgrade Mechanical Equipment and Controls - Somerset CC			
7	Agency Bonds	-0-	5,400,000	-0-
8	031. Property Acquisition Pool - Fire Commission			
9	Restricted Funds	-0-	5,000,000	-0-
10	032. KCTCS Property Acquisition Pool - 2026-2028			
11	Restricted Funds	-0-	5,000,000	-0-
12	033. KCTCS Equipment Pool - 2026-2028			
13	Restricted Funds	-0-	2,500,000	-0-
14	Federal Funds	-0-	2,500,000	-0-
15	TOTAL	-0-	5,000,000	-0-
16	034. Renovate Smith Admin Building Lees Campus - Hazard CTC			
17	Agency Bonds	-0-	5,000,000	-0-
18	035. Relocate Downtown Infrastructure - Jefferson CTC			
19	Agency Bonds	-0-	5,000,000	-0-
20	036. Renovate Mayo Campus - Big Sandy CTC			
21	Agency Bonds	-0-	4,500,000	-0-
22	037. Construct Diesel Tech/CDL Building - Hopkinsville CC			
23	Agency Bonds	-0-	4,500,000	-0-
24	038. Upgrade IT Infrastructure - Jefferson CTC			
25	Agency Bonds	-0-	4,500,000	-0-
26	039. Renovate Boone Campus - Gateway CTC			
27	Agency Bonds	-0-	4,400,000	-0-

1	040. Construct District 4 Training Space - Fire Commission			
2	Restricted Funds	-0-	4,200,000	-0-
3	041. Construct District 5 Training Space - Fire Commission			
4	Restricted Funds	-0-	4,200,000	-0-
5	042. Acquire Harrison County ATC - Maysville CTC			
6	Restricted Funds	-0-	4,000,000	-0-
7	043. Upgrade Entrance Ways and Parking - Ashland CTC			
8	Agency Bonds	-0-	4,000,000	-0-
9	044. Upgrade ADA Features - Southeast Kentucky CTC			
10	Agency Bonds	-0-	3,900,000	-0-
11	045. Replace Roofs Somerset/Laurel North - Somerset CC			
12	Agency Bonds	-0-	3,800,000	-0-
13	046. Improve Site Developments - Elizabethtown CTC			
14	Agency Bonds	-0-	3,700,000	-0-
15	047. Upgrade HVAC Maysville Campus - Maysville CTC			
16	Agency Bonds	-0-	3,500,000	-0-
17	048. Improve Exterior Lees Campus - Hazard CTC			
18	Agency Bonds	-0-	3,500,000	-0-
19	049. Construct District 14 Storage Space - Fire Commission			
20	Restricted Funds	-0-	3,400,000	-0-
21	050. Upgrade ADA Features - Owensboro CTC			
22	Agency Bonds	-0-	3,100,000	-0-
23	051. Replace Roofs North Campus - Madisonville CC			
24	Agency Bonds	-0-	3,000,000	-0-
25	052. Improve Sites and Wayfinding - Big Sandy CTC			
26	Agency Bonds	-0-	3,000,000	-0-
27	053. Improve Exterior Southwest Phase I - Jefferson CTC			

1	Restricted Funds	-0-	2,000,000	-0-
2	Agency Bonds	-0-	1,000,000	-0-
3	TOTAL	-0-	3,000,000	-0-
4	054. Upgrade ADA/Elevators Industrial Education - Hazard CTC			
5	Agency Bonds	-0-	2,500,000	-0-
6	055. Renovate Flexible Training Center - Hopkinsville CC			
7	Agency Bonds	-0-	2,500,000	-0-
8	056. Upgrade Exterior Industrial Education - Hazard CTC			
9	Agency Bonds	-0-	2,500,000	-0-
10	057. Replace Windows and Doors - Somerset CC			
11	Agency Bonds	-0-	2,200,000	-0-
12	058. Upgrade Tech Drive Parking and Security - Ashland CTC			
13	Agency Bonds	-0-	2,200,000	-0-
14	059. Repair and Replace Roof Main Campus - Owensboro CTC			
15	Agency Bonds	-0-	2,200,000	-0-
16	060. Procure Training Equipment - Fire Commission			
17	Restricted Funds	-0-	2,000,000	-0-
18	061. Replace Anderson Cooling Tower - West Kentucky CTC			
19	Agency Bonds	-0-	2,000,000	-0-
20	062. Replace Elevators - Ashland CTC			
21	Agency Bonds	-0-	1,500,000	-0-
22	063. Renovate Anderson Building - West Kentucky CTC			
23	Agency Bonds	-0-	1,500,000	-0-
24	064. Install Exterior Signage - West Kentucky CTC			
25	Restricted Funds	-0-	1,200,000	-0-
26	065. Renovate Broadway Building Facade - Jefferson CTC			
27	Restricted Funds	-0-	1,200,000	-0-

1	066. Replace Magoffin LRC Roof - Big Sandy CTC			
2	Agency Bonds	-0-	1,200,000	-0-
3	067. Construct Multicultural Center Atrium Enclosure - Jefferson CTC			
4	Reauthorization (\$3,000,000 Restricted Funds)			
5	068. Asset Preservation Pool - 2022-2024 Reauthorization (\$26,890,000 Restricted			
6	Funds)			
7	069. Lease - Jefferson CTC - Bullitt County Campus			
8	070. Lease - Jefferson CTC - Jefferson Education Center			

K. PUBLIC PROTECTION CABINET

10	Budget Unit	2026-27	2027-28
11	1. HOUSING, BUILDINGS AND CONSTRUCTION		
12	001. Modernize Application System Reauthorization (\$3,588,000 Restricted		
13	Funds)		

L. TOURISM, ARTS AND HERITAGE CABINET

15	Budget Units	2026-27	2027-28
16	1. ARTISANS CENTER		
17	001. Maintenance Pool - 2026-2028		
18	Investment Income	500,000	500,000
19	2. PARKS		
20	001. Maintenance Pool - 2026-2028		
21	Investment Income	10,000,000	10,000,000
22	3. HORSE PARK COMMISSION		
23	001. Maintenance Pool - 2026-2028		
24	Investment Income	1,500,000	1,500,000
25	4. STATE FAIR BOARD		
26	001. Maintenance Pool - 2026-2028		
27	Investment Income	3,000,000	3,000,000

5. FISH AND WILDLIFE RESOURCES

001. Maintenance Pool - 2026-2028

Restricted Funds	1,500,000	1,500,000
Federal Funds	1,500,000	1,500,000
TOTAL	3,000,000	3,000,000

002. Construct Western Kentucky Fish Hatchery

Restricted Funds	33,528,000	-0-
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003. Construct Indoor Gun Range and Law Enforcement Training Facility

Restricted Funds	2,000,000	-0-
Federal Funds	18,000,000	-0-
TOTAL	20,000,000	-0-

(1) Project Use: The facility shall be multi-use for all law enforcement agencies to the extent allowable by federal law.

6. HISTORICAL SOCIETY

001. Kentucky Old State Capitol Preservation Additional Reauthorization
(\$2,185,000 Bond Funds, \$169,000 Other Funds)

Investment Income	5,023,000	-0-
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7. KENTUCKY CENTER FOR THE ARTS

001. Maintenance Pool - 2026-2028

Investment Income	550,000	550,000
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PART III

GENERAL PROVISIONS

1. Funds Designations: Restricted Funds designated in the biennial budget bills are classified in the state financial records and reports as the Agency Revenue Fund, State Enterprise Funds (State Parks, State Fair Board, Insurance Administration, and Kentucky Horse Park), Internal Services Funds (Fleet Management, Computer Services, Correctional Industries, Central Printing, Risk Management, and Property Management),

1 and selected Fiduciary Funds (Other Expendable Trust Funds). Separate fund records and
2 reports shall be maintained in a manner consistent with the branch budget bills.

3 The sources of Restricted Funds appropriations in this Act shall include all fees
4 (which includes fees for room and board, athletics, and student activities) and rentals,
5 admittances, sales, bond proceeds, licenses collected by law, gifts, subventions,
6 contributions, income from investments, and other miscellaneous receipts produced or
7 received by a budget unit, except as otherwise specifically provided, for the purposes,
8 use, and benefit of the budget unit as authorized by law. Restricted Funds receipts shall
9 be credited and allotted to the respective fund or account out of which a specified
10 appropriation is made in this Act. All receipts of Restricted Funds shall be deposited in
11 the State Treasury and credited to the proper account as provided in KRS Chapters 12,
12 42, 45, and 48.

13 The sources of Federal Funds appropriations in this Act shall include federal
14 subventions, grants, contracts, or other Federal Funds received, income from investments,
15 other miscellaneous federal receipts received by a budget unit, and the Unemployment
16 Compensation Fund, except as otherwise provided, for the purposes, use, and benefit of
17 the budget unit as authorized by law. Federal Funds receipts shall be credited and allotted
18 to the respective fund account out of which a specified appropriation is made in this Act.
19 All Federal Funds receipts shall be deposited in the State Treasury and credited to the
20 proper account as provided in KRS Chapters 12, 42, 45, and 48.

21 **2. Expenditure of Excess Federal Funds Receipts:** If receipts received or
22 credited to the Federal Funds accounts of a budget unit during fiscal year 2026-2027 or
23 fiscal year 2027-2028, and any balance forwarded to the credit of these same accounts
24 from the previous fiscal year, exceed the appropriation made by a specific sum for these
25 accounts of the budget unit as provided in Part I, Operating Budget, of this Act, for the
26 fiscal year in which the excess occurs, the excess funds in the accounts of the budget unit
27 shall become available for expenditure for the purpose of the account during the fiscal

1 year only upon compliance with the conditions and procedures specified in KRS 48.400,
2 48.500, 48.600, 48.605, 48.610, 48.620, 48.630, 48.730, and 48.800, and with the
3 authorization of the State Budget Director and approval of the Secretary of the Finance
4 and Administration Cabinet.

5 Any request made by a budget unit pursuant to KRS 48.630 that relates to Federal
6 Funds shall include documentation showing a comparative statement of revised estimated
7 receipts by fund source and the proposed expenditures by proposed use, with the
8 appropriated sums specified in the Budget of the Commonwealth, and statements which
9 explain the cause, source, and use for any variances which may exist.

10 Each budget unit shall submit its reports in print and electronic format consistent
11 with the Federal Funds records contained in the fiscal biennium 2026-2028 Branch
12 Budget Request Manual and according to the following schedule in each fiscal year: (a)
13 on or before the beginning of each fiscal year; (b) on or before October 1; (c) on or before
14 January 1; and (d) on or before April 1.

15 Notwithstanding KRS 48.630, no unbudgeted Restricted Funds shall be allotted or
16 expended without the express authority of the General Assembly, with the exceptions of
17 the Public Service Commission, institutions of higher education, workers' compensation
18 payments paid by the Personnel Cabinet, and KRS 150.255 trust and agency stream and
19 wetland mitigation funds.

20 **3. Interim Appropriation Increases:** Notwithstanding KRS 48.630 or any
21 other provision of law, no appropriation from any fund source other than Federal Funds
22 shall exceed the sum specified in this Act, nor shall any unbudgeted appropriation be
23 allotted during the interim period, except unbudgeted Restricted Funds may be allotted
24 for the Public Service Commission, Medicaid Services subject to the provisions in Part I
25 of this Act, institutions of higher education, workers' compensation payments paid by the
26 Personnel Cabinet, and KRS 150.255 trust and agency stream and wetland mitigation
27 funds. Any documentation regarding the necessity, purpose, use, or source of those funds

1 may be submitted to the Interim Joint Committee on Appropriations and Revenue for
2 informational purposes only and shall not authorize an increase or revision to an
3 appropriation contained in the enacted State/Executive Branch Budget. All appropriations
4 and allotments shall remain within the amounts expressly authorized by this Act.

5 **4. Revision of Appropriation Allotments:** Allotments within appropriated
6 sums for the activities and purposes contained in the enacted State/Executive Branch
7 Budget shall conform to KRS 48.610 and may be revised pursuant to KRS 48.605 and
8 this Act.

9 **5. Permitted Appropriation Obligations:** No state agency, cabinet,
10 department, office, or program shall incur any obligation against the General Fund or
11 Road Fund appropriations contained in this Act unless the obligation may be reasonably
12 determined to have been contemplated in the enacted State/Executive Branch Budget and
13 is based upon supporting documentation considered by the General Assembly and
14 legislative and executive records.

15 **6. Lapse of General Fund or Road Fund Appropriations Supplanted by**
16 **Federal Funds:** Notwithstanding KRS 45.229, any General Fund appropriation made in
17 anticipation of a lack, loss, or reduction of Federal Funds shall lapse to the Budget
18 Reserve Trust Fund Account (KRS 48.705) to the extent the Federal Funds otherwise
19 become available. Any Road Fund appropriation made in anticipation of a lack, loss, or
20 reduction of Federal Funds shall lapse to the Road Fund Surplus Account to the extent
21 the Federal Funds otherwise become available.

22 **7. Federally Funded Agencies:** A state agency entitled to Federal Funds, which
23 would represent 100 percent of the cost of a program, shall conform to KRS 48.730.

24 **8. Lapse of General Fund or Road Fund Excess Debt Service**
25 **Appropriations:** Notwithstanding KRS 48.720, any excess General Fund debt service
26 shall lapse to the Budget Reserve Trust Fund Account (KRS 48.705) unless otherwise
27 directed in this Act. Pursuant to KRS 48.720, any excess Road Fund debt service shall

1 lapse to the Road Fund Surplus Account unless otherwise directed in this Act.

2 **9. Statutes in Conflict:** All statutes and portions of statutes in conflict with any
3 of the provisions of this Act, to the extent of the conflict, are suspended unless otherwise
4 provided by this Act, and any question arising shall be decided by the Attorney General.

5 **10. Interpretation of Appropriations:** Notwithstanding KRS 48.500, all
6 questions that arise in interpreting this Act and the Transportation Cabinet Budget shall
7 be decided by the Attorney General, and the decision of the Attorney General shall be
8 final and conclusive.

9 **11. Publication of the Budget of the Commonwealth:** The State Budget
10 Director shall cause the Governor's Office for Policy and Management, within 60 days of
11 adjournment of the 2026 Regular Session of the General Assembly, to publish a final
12 enacted budget document, styled the Budget of the Commonwealth, based upon the
13 Legislative Branch Budget, State/Executive Branch Budget, Transportation Cabinet
14 Budget, and Judicial Branch Budget as enacted by the 2026 Regular Session, as well as
15 other Acts which contain appropriation provisions for the 2026-2028 fiscal biennium, and
16 based upon supporting documentation and legislative records as considered by the 2026
17 Regular Session. This document shall include, for each agency and budget unit, a
18 consolidated budget summary statement of available regular and continuing appropriated
19 revenue by fund source, corresponding appropriation allocations by program or
20 subprogram as appropriate, budget expenditures by principal budget class, and any other
21 fiscal data and commentary considered necessary for budget execution by the Governor's
22 Office for Policy and Management and oversight by the Interim Joint Committee on
23 Appropriations and Revenue. The enacted State/Executive Branch Budget and
24 Transportation Cabinet Budget shall be revised or adjusted only upon approval by the
25 Governor's Office for Policy and Management as provided in each Part of this Act and by
26 KRS 48.400 to 48.810, and upon review and approval by the Interim Joint Committee on
27 Appropriations and Revenue.

1 **12. State Financial Condition:** Pursuant to KRS 48.400, the State Budget
2 Director shall monitor and report on the financial condition of the Commonwealth.

3 **13. Prorating Administrative Costs:** The Secretary of the Finance and
4 Administration Cabinet is authorized to establish a system or formula or a combination of
5 both for prorating the administrative costs of the Finance and Administration Cabinet, the
6 Department of the Treasury, and the Office of the Attorney General relative to the
7 administration of programs in which there is joint participation by the state and federal
8 governments for the purpose of receiving the maximum amount of participation
9 permitted under the appropriate federal laws and regulations governing the programs. The
10 receipts and allotments under this section shall be reported to the Interim Joint
11 Committee on Appropriations and Revenue prior to any transfer of funds.

12 **14. Construction of Budget Provisions Regarding Executive Reorganization**
13 **Orders:** Nothing in this Act shall be construed to confirm or ratify, under KRS 12.028,
14 any executive reorganization order unless the executive order was confirmed or ratified
15 by appropriate amendment to the Kentucky Revised Statutes in another Act of the 2026
16 Regular Session of the General Assembly.

17 **15. Executive Orders:** For the purpose of ensuring transparent government, the
18 Governor shall provide a comprehensive report to the Legislative Research Commission
19 simultaneously with each and every executive order issued pertaining to:

- 20 (1) Authorizing the expenditure of state funds over \$10,000;
21 (2) Establishing or altering the organization of state agencies;
22 (3) Establishing or altering the services provided by state government; or
23 (4) Establishing a new program or altering an existing program administered by
24 state government.

25 The comprehensive report shall contain the following items:

- 26 (1) A complete statement of each essential fact upon which the order is based;
27 (2) A complete statement of each goal sought through issuance of the order;

1 (3) A comprehensive analysis explaining how the executive order achieves each
2 stated goal with the least burden placed upon the constitutional rights of the citizens of
3 the Commonwealth of Kentucky and how each stated goal is accomplished with the most
4 efficient use of taxpayer money;

5 (4) A detailed estimate of the anticipated expenditures of all state funds and all
6 state employee time required for implementation or enforcement itemized in the smallest
7 categories reasonably identifiable and stated in weekly increments; and

8 (5) A detailed statement of all state funds and all state employee time actually
9 expended for implementation or enforcement of each and every prior executive order
10 upon the same issue or event or substantially similar issue or event itemized in the
11 smallest categories reasonably identifiable and stated in weekly increments.

12 Each comprehensive report shall be updated every 30 days subsequent to issuance
13 of an executive order and shall be provided to the Legislative Research Commission.

14 Notwithstanding any statute to the contrary, except as provided in this Act, no state
15 funds or state employee time shall be expended by any person or agency to implement or
16 enforce any executive order issued other than as authorized by KRS Chapters 39A to
17 39F, as amended by 2021 Regular Session SB 1 and further amended by subsequent acts
18 of the 2021 General Assembly, or other than as may be implemented or enforced for a
19 total sum not exceeding \$100,000, inclusive of all state employee time and costs, or other
20 than as may relate to an emergency order issued relative to a natural disaster, or other
21 than as may be approved by the General Assembly.

22 **16. Tax Expenditure Revenue Loss Estimates:** By September 1 of each fiscal
23 year, the Office of State Budget Director shall provide to each branch of government
24 detailed estimates for the General Fund and Road Fund for the current and next two fiscal
25 years of the revenue loss resulting from tax expenditures. The Department of Revenue
26 shall provide assistance and furnish data, which is not restricted by KRS 131.190. "Tax
27 expenditure" as used in this section means an exemption, exclusion, or deduction from

1 the base of a tax, a credit against the tax, a deferral of a tax, or a preferential tax rate. The
2 estimates shall include for each tax expenditure the amount of revenue loss, a citation of
3 the legal authority for the tax expenditure, the year in which it was enacted, and the tax
4 year in which it became effective.

5 **17. Duplicate Appropriations:** Any appropriation item and sum in Parts I to X
6 of this Act and in an appropriation provision in any Act of the 2026 Regular Session
7 which constitutes a duplicate appropriation shall be governed by KRS 48.312.

8 **18. Priority of Individual Appropriations:** KRS 48.313 shall control when a
9 total or subtotal figure in this Act conflicts with the sum of the appropriations of which it
10 consists.

11 **19. Severability of Budget Provisions:** Appropriation items and sums in Parts I
12 to X of this Act shall conform to KRS 48.311. If any section, any subsection, or any
13 provision is found by a court of competent jurisdiction in a final, unappealable order to be
14 invalid or unconstitutional, the decision of the courts shall not affect or impair any of the
15 remaining sections, subsections, or provisions.

16 **20. Unclaimed Lottery Prize Money:** For fiscal year 2026-2027 and fiscal year
17 2027-2028, all unclaimed lottery prize money under KRS 154A.110(3) shall be credited
18 to the Kentucky Educational Excellence Scholarship Reserve Account to be held as a
19 subsidiary account within the Finance and Administration Cabinet for the purpose of
20 funding the KEES Program as appropriated in this Act. If the Kentucky Higher Education
21 Assistance Authority certifies to the State Budget Director that the appropriations in this
22 Act for the KEES Program under the existing award schedule are insufficient to meet
23 funds required for eligible applicants, then the State Budget Director shall provide the
24 necessary allotment of funds in the balance of the KEES Reserve Account to fund the
25 KEES Program. Actions taken under this section shall be reported to the Interim Joint
26 Committee on Appropriations and Revenue on a timely basis.

27 **21. Workers' Compensation:** Notwithstanding KRS 342.340(1) and 803 KAR

1 25:021, Section 4, the Personnel Cabinet shall be exempt from procuring excess risk
2 insurance in fiscal year 2026-2027 and fiscal year 2027-2028 for the Workers'
3 Compensation Benefits and Reserve Program administered by the Cabinet.

4 **22. Carry Forward and Undesignated General Fund and Road Fund Carry**
5 **Forward:** Notwithstanding KRS 48.700 and 48.705, and other Parts of this Act, the
6 Secretary of the Finance and Administration Cabinet shall determine and certify, within
7 30 days of the close of fiscal year 2025-2026 and fiscal year 2026-2027, the actual
8 amount of undesignated balance of the General Fund and the Road Fund for the year just
9 ended. The amounts from the undesignated fiscal year 2025-2026 and fiscal year 2026-
10 2027 General Fund and Road Fund balances that are designated and carried forward for
11 budgeted purposes in the 2026-2028 fiscal biennium shall be determined by the State
12 Budget Director during the close of the respective fiscal year and shall be reported to the
13 Interim Joint Committee on Appropriations and Revenue within 30 days of the close of
14 the fiscal year. Any General Fund undesignated balance in excess of the amount
15 designated for budgeted purposes under this section shall be made available for the
16 General Fund Surplus Expenditure Plan contained in Part VII of this Act unless otherwise
17 provided in this Act. The Road Fund undesignated balance in excess of the amount
18 designated for budgeted purposes under this section shall be made available for the Road
19 Fund Surplus Expenditure Plan contained in Part IX of this Act unless otherwise
20 provided in this Act.

21 **23. Budget Implementation:** The General Assembly directs that the Executive
22 Branch shall carry out all appropriations and budgetary language provisions as contained
23 in the State/Executive Branch Budget. The Legislative Research Commission shall
24 review quarterly expenditure data to determine if an agency is out of compliance with this
25 directive. If the Legislative Research Commission suspects that any entity has acted in
26 non-conformity with this section, the Legislative Research Commission may order an
27 audit or review at the agency's expense. Such audit findings, reviews, and reports shall be

1 subject to the Kentucky Open Records Act. The Secretary of each Cabinet, the
2 Commissioner of Education, or agency head shall provide, in the form and manner
3 prescribed by the Legislative Research Commission, a comprehensive semiannual report,
4 beginning February 1, 2025, to the standing Appropriations and Revenue Committees of
5 the General Assembly or the Interim Joint Committee on Appropriations and Revenue, as
6 appropriate, detailing expenditures related to the appropriations contained within the
7 budgetary language provisions for each budget unit within their cabinet. If an agency
8 does not expend the full General Fund appropriation contained within a budgetary
9 language provision, the unexpended funds shall be transferred to the Budget Reserve
10 Trust Fund Account (KRS 48.705).

11 **24. Appropriations Expenditure Purpose and Transfer Restrictions:** Funds
12 appropriated in this Act shall be expended only for the purposes specified and authorized
13 by the General Assembly in this Act. No funds appropriated in this Act shall be
14 transferred to or between any cabinet, department, board, commission, institution,
15 agency, or budget unit of state government unless specifically authorized by the General
16 Assembly in this Act and KRS 48.400 to 48.810. Semiannually, beginning February 1,
17 2027, the State Budget Director shall submit a letter to the Legislative Research
18 Commission certifying any known violations of any provision of this section for that six-
19 month period or any prior six-month period. Compliance with the provisions of this
20 section shall be reviewed and determined by the Interim Joint Committee on
21 Appropriations and Revenue.

22 **25. Information Technology:** All authorized computer information technology
23 projects shall submit a semiannual progress report to the Capital Projects and Bond
24 Oversight Committee and the Information Technology Oversight Committee. The
25 reporting process shall begin six months after the project is authorized and shall continue
26 through completion of the project. The initial report shall establish a timeline for
27 completion and cash disbursement schedule. Each subsequent report shall update the

1 timeline and budgetary status of the project and explain in detail any issues with
2 completion date and funding.

3 **26. Equipment Service Contracts and Energy Efficiency Measures:** The
4 General Assembly mandates that the Finance and Administration Cabinet review all
5 equipment service contracts to maximize savings to the Commonwealth to strictly adhere
6 to the provisions of KRS 56.772, 56.782, and 56.784 in maximizing the use of energy
7 efficiency measures.

8 **27. Debt Restructuring:** Notwithstanding any other provision of the Kentucky
9 Revised Statutes, no General Fund or Road Fund debt restructuring transactions shall be
10 undertaken during the 2026-2028 fiscal biennium.

11 **28. Effects of Subsequent Legislation:** If any measure enacted during the 2026
12 Regular Session of the General Assembly subsequent to this Act contains an
13 appropriation or is projected to increase or decrease General Fund revenues, the amount
14 in the Budget Reserve Trust Fund shall be revised to accommodate the appropriation or
15 the reduction or increase in projected revenues. Notwithstanding any provision of KRS
16 48.120(3) and (4) to the contrary, the official enacted revenue estimates of the
17 Commonwealth described in KRS 48.120(4) shall be adjusted at the conclusion of the
18 2026 Regular Session of the General Assembly, respectively, to incorporate any
19 projected revenue increases or decreases that will occur as a result of actions taken by the
20 General Assembly subsequent to the passage of this Act by both chambers.

21 **29. Permitted Use of Water and Sewer Bond Funds:** Notwithstanding Part II,
22 (3) of this Act and any statute to the contrary, any balances remaining for either closed or
23 open project grant agreements authorized pursuant to bond pools set forth in 2003 Ky.
24 Acts ch. 156, Part II, A., 3., d. Water and Sewer Resources Development Fund for
25 Tobacco Counties and e. Water and Sewer Resources Development Fund For Coal
26 Producing Counties; 2005 Ky. Acts ch. 173, Part II, A., 3., 003. Infrastructure for
27 Economic Development Fund for Coal-Producing Counties and 004. Infrastructure for

1 Economic Development Fund for Tobacco Counties; 2006 Ky. Acts ch. 252, Part II, A.,
2 2., 003. Infrastructure for Economic Development Fund for Non-Coal Producing
3 Counties and 004. Infrastructure for Economic Development Fund for Coal-Producing
4 Counties; 2008 Ky. Acts ch. 123, Section 3., 004. Infrastructure for Economic
5 Development Fund for Coal-Producing Counties and 005. Infrastructure for Economic
6 Development Fund for Non-Coal Producing Counties; 2008 Ky. Acts ch. 174, Section 2.;
7 and 2009 Ky. Acts ch. 87, Section 2. shall not lapse and shall remain to the credit of
8 projects previously authorized by the General Assembly unless expressly reauthorized
9 and reallocated by action of the General Assembly.

10 **30. Approval of State Aircraft Travel:** Notwithstanding KRS 45.101, 174.508,
11 and any other statute or administrative regulation to the contrary, the use of state aircraft
12 by any secretary or other state official of any Executive Branch cabinet for out-of-state
13 travel shall be approved by the State Treasurer. The State Treasurer shall only approve
14 requests which document that the use of state aircraft is the lowest cost option as
15 measured by both travel costs and travel time. The State Treasurer shall not designate
16 approval authority for out-of-state travel on state aircraft by Executive Branch cabinet
17 secretaries or other state officials to any other person. Any requests and documentation
18 regarding the use of state aircraft collected by the State Treasurer shall be subject to the
19 Kentucky Open Records Act, KRS 61.870 to 61.884.

20 **31. Electronic Access to Budget Information:** In accordance with KRS 48.950,
21 the State Budget Director shall continue to work cooperatively with the Legislative
22 Research Commission to provide relevant budgetary information in a timely manner. To
23 ensure that this information is transmitted in its most useful format, the State Budget
24 Director shall provide electronic versions of all documents requested by the Legislative
25 Research Commission in an editable format in order for documents to be manipulated
26 without the use of specialized software. Electronic access shall also include the ability to
27 access and view, but not edit, documents contained in KBUD and all related or successor

1 budgetary systems of record.

2 **32. Motor Vehicles:** Notwithstanding any statute to the contrary, no agency,
3 department, air pollution control district, or political subdivision of the Commonwealth,
4 including the Transportation Cabinet, shall mandate the purchase of electric vehicles, and
5 no Request for Proposal shall limit purchasing of vehicles to solely electric vehicles.

6 **33. Fiscal Year 2027-2028 Funds Expenditure Restriction:** Except in the case
7 of a declared emergency, the Governor, all agency heads, and all other constitutional
8 officers shall not expend or encumber in the aggregate more than 50 percent of the funds
9 appropriated by this Act during the first half of fiscal year 2027-2028.

10 **34. Operating Expense Reduction:** (1) The State Auditor has identified that
11 in fiscal year 2024-2025 the Executive Branch spent \$365,118,727 on the following
12 expense codes:

- 13 (a) Employee Training - State Employee Only (E133) \$6,718,307;
- 14 (b) Advertising Services (E147) \$9,362,940;
- 15 (c) Temporary Manpower Services (E191) \$69,770,650;
- 16 (d) Advertising (E255) \$29,692,913;
- 17 (e) Services Not Otherwise Classified (E257) \$51,802,056;
- 18 (f) Expenses Related to Trade Shows (E259) \$4,605,317;
- 19 (g) Food Products (E341) \$5,369,478;
- 20 (h) Subscriptions (E353) \$3,273,091;
- 21 (i) In-State Travel (E361) \$23,278,869;
- 22 (j) Out of State Travel (E362) \$7,438,490;
- 23 (k) Travel for Non-State Employees (E363) \$3,983,338;
- 24 (l) Dues (E381) \$10,336,469; and
- 25 (m) Other (E399) \$118,383.22.

26 (2) The State Budget Director, the Secretary of the Executive Cabinet, and the
27 Secretary of the Finance and Administration Cabinet shall take the necessary steps to

1 reduce the expenses for the Executive Branch, in codes E361 and E362, in the fourth
2 fiscal quarter of fiscal year 2025-2026. The State Budget Director shall also submit a
3 written report to the Interim Joint Committee on Appropriations and Revenue by August
4 1, 2026, concerning the Executive Branch expenditures assigned to these codes for fiscal
5 year 2025-2026.

6 (3) In order to implement the 2026 General Assembly's policy and fiscal
7 directives of the contained in Part I, Operating Budget, of this Act, it will be necessary
8 for the Executive Branch to reduce the operating cost of each agency. To accomplish this
9 policy directive, unless otherwise directed by State or Federal Law or required by Court
10 Order, the State Budget Director, the Secretary of the Finance and Administration
11 Cabinet, and the Secretary of the Personnel Cabinet shall take the necessary steps to
12 reduce, modify, or eliminate the expenditures of state agencies in the following priority
13 order:

14 (a) Temporary Manpower Services personnel and contracts;

15 (b) Advertising Services and other advertising costs, by requiring that the prior
16 written approval of the Secretary of the Finance and Administration Cabinet be secured
17 before any expense is incurred in these code areas;

18 (c) Out-of-state travel should require and receive prior written approval of the
19 Secretary of the Finance and Administration Cabinet;

20 (d) Practice of providing food and meals that cost more than is set out in the in-
21 state travel guideline allowance for employees attending meetings, unless the prior
22 written approval of the State Budget Director has been secured;

23 (e) Prior written approval of the agency head for any conference, meeting, or
24 event that will require in-state travel of 20 employees or more;

25 (f) Prior written approval of the agency head for any expense that will be charged
26 to the eMARS code E257 (Services Not Otherwise Classified), code E399 (Other), or
27 code E259 (Expenses Related to Trade Shows);

- 1 (g) Abolishment of positions that have remained vacant for six months;
- 2 (h) Moratorium on all discretionary salary increases; and
- 3 (i) Reduction, modification, or elimination of programs or services not required
- 4 by state or federal law or regulation.

5 (4) Quarterly, beginning June 15, 2026, the Secretary of the Finance and
6 Administration Cabinet and the State Budget Director shall provide a written report to the
7 Interim Joint Committee on Appropriations and Revenue on the actions taken to
8 implement the policy and fiscal directives provided in this Part. That report shall contain
9 at least the following:

- 10 (a) A listing of all prior approvals granted that are required by paragraph (3)(b),
- 11 (3)(c), (3)(d), (3)(e), and (3)(f) of this section;
- 12 (b) A comparison of the charges processed to the codes listed in paragraph (1) of
- 13 this section between the past month of the current fiscal year and the same month of the
- 14 previous fiscal year; and
- 15 (c) The identification of any other policy decisions, directives, or actions taken by
- 16 the Executive Branch in the past month to reduce the operating cost of programs,
- 17 services, or activities of the Executive Branch.

18 **35. Operational Expenditures Data:** The head of each budget unit shall, by
19 October 1, 2026, submit a report to the Legislative Oversight and Investigations
20 Committee and the Interim Joint Committee on Appropriations and Revenue with the
21 following information and data pertaining to the historical and projected operational
22 expenditures for each budget unit:

- 23 (1) Identifying information of the budget unit; and
- 24 (2) A description of each program, function, service, or benefit provided by the
- 25 budget unit, including but not limited to the following:
- 26 (a) Measurable outcome data for the program, function, service, or benefit
- 27 provided in fiscal year 2025-2026 and projected for fiscal years 2026–2027 and 2027–

1 2028 for programs, functions, services, or benefits that are statutorily mandated;

2 (b) Measurable outcome data for the program, function, service, or benefit
3 provided in fiscal year 2025-2026 and projected for fiscal years 2026-2027 and 2027-

4 2028 for programs, functions, services, or benefits that are not statutorily mandated;

5 (c) Identification of any contracts or grants with other state budget units or
6 external providers engaged to provide or assist in providing the program, function,
7 service, or benefit in fiscal years 2025-2026, 2026-2027, or 2027-2028;

8 (d) The number of full-time, part-time, and other filled positions assigned to the
9 program, function, service, or benefit on July 1 of each fiscal year;

10 (e) The number and projected cost of all temporary manpower service personnel
11 assigned to the program, function, service, or benefit as of July 1 each fiscal year;

12 (f) The actual expenditures, by fund source, for each program, function, service,
13 or benefit for fiscal year 2025-2026;

14 (g) The projected expenditures, by fund source, by fiscal year, for each program,
15 function, service, or benefit for fiscal years 2026-2027 and 2027-2028; and

16 (h) The actual balance of any Restricted Funds or Agency Trust Funds assigned
17 to the program, function, service, or benefit as of July 1, 2026, and projected to be on
18 July 1, 2027, and July 1, 2028.

19 The information shall be submitted only in a format prescribed by the Legislative
20 Oversight and Investigations Committee.

21 The head of each budget unit shall, within 30 days, provide any follow-up or
22 additional information on the programs, functions, services, or benefits provided by the
23 budget unit requested by the Legislative Research Commission or a subcommittee
24 thereof.

25 Failure to submit timely, complete, and accurate information within the deadlines
26 for submission of the initial report or any additional information requested may result in a
27 two percent reduction per occurrence, not to exceed ten percent, of the General Fund and

1 Restricted Funds appropriations provided in Part I of this Act for fiscal years 2026-2027
2 and 2027-2028. The Legislative Oversight and Investigations Committee shall report
3 occurrences of noncompliance to the Legislative Research Commission prior to the 2027
4 Regular Session of the General Assembly for potential action by the General Assembly.

5 **PART IV**

6 **STATE SALARY/COMPENSATION, BENEFIT, AND EMPLOYMENT POLICY**

7 **1. Authorized Personnel Complement:** On July 1, 2026, and July 1, 2027, the
8 Personnel Cabinet and the Office of State Budget Director shall establish a record for
9 each budget unit of authorized permanent full-time and other positions based upon the
10 enacted State/Executive Branch Budget of the Commonwealth and any adjustments
11 authorized by provisions in this Act. The total number of filled permanent full-time and
12 all other positions shall not exceed the authorized complements pursuant to this section.
13 An agency head may request an increase in the number of authorized positions to the
14 State Budget Director. Upon approval of the State Budget Director, the Secretary of the
15 Personnel Cabinet may authorize the employment of individuals in addition to the
16 authorized complement. A report of the actions authorized in this section shall be
17 provided to the Legislative Research Commission on a monthly basis.

18 **2. Salary Increment:** Notwithstanding KRS 18A.355, relating to anniversary
19 date, and notwithstanding KRS 156.808(6)(e) and 163.032(1), a two percent salary
20 increase is provided, effective July 1, 2026, and a two percent salary increase is provided,
21 effective July 1, 2027, on the base salary or wages of each eligible state employee.

22 **3. Employee Cross-Reference:** The Personnel Cabinet may permit married
23 couples who are both eligible to participate in the state health insurance plan to be
24 covered under one family health benefit plan.

25 **4. Full-Time Positions:** Notwithstanding KRS 18A.005(18)(a), full-time
26 positions in the state parks, where the work assigned is dependent upon fluctuations in
27 tourism, may be assigned work hours from 25 hours per week and remain in full-time

1 positions.

2 **5. Employer Retirement Contribution Rates:** Notwithstanding KRS 61.565
3 and 61.702, the employer contribution rates for Kentucky Employees Retirement System
4 from July 1, 2026, through June 30, 2028, and except as otherwise provided in this Act,
5 shall be 18.83 percent, consisting of 18.83 percent for pension for hazardous duty
6 employees; for the same period, the employer contribution for employees of the State
7 Police Retirement System shall be 54.33 percent, consisting of 51.84 percent for pension
8 and 2.49 percent for health insurance. Notwithstanding any other provision of this Act or
9 KRS 61.565 or 61.702 to the contrary, the initial actuarially accrued liability employer
10 contribution rate for fiscal year 2026-2027 and for fiscal year 2027-2028, for
11 nonhazardous employees in the Executive Branch departments shall be determined by the
12 State Budget Director by May 1 prior to the beginning of each fiscal year. The employer
13 contribution rate shall include the normal cost contribution of 7.76 percent and be
14 sufficient to adhere to the prorated amount of the actuarially accrued liability to each
15 individual nonhazardous employer as determined by the Kentucky Employees Retirement
16 System. The rates in this section apply to wages and salaries earned for work performed
17 during the described period regardless of when the employee is paid for the time worked.

18 **6. Health Care Spending Account:** Notwithstanding KRS 18A.2254(2)(a) and
19 (b), if a public employee waives coverage provided by his or her employer under the
20 Public Employee Health Insurance Program, the employer shall forward a monthly
21 amount to be determined by the Secretary of the Personnel Cabinet for that employee as
22 an employer contribution to a health reimbursement account or a health flexible spending
23 account, but not less than \$175 per month, subject to any conditions or limitations
24 imposed by the Secretary of the Personnel Cabinet to comply with applicable federal law.
25 The administrative fees associated with a health reimbursement account or health flexible
26 spending account shall be an authorized expense to be charged to the Public Employee
27 Health Insurance Trust Fund.

7. State Group Health Insurance Plan - Transfer Between Plan Years:

Notwithstanding KRS 18A.2254, the Secretary of the Finance and Administration Cabinet and the Secretary of the Personnel Cabinet are authorized to use the excess funds from any prior plan year to satisfy claims or expenses in Plan Year 2022, Plan Year 2023, Plan Year 2024, and Plan Year 2025.

8. State Group Health Insurance Plan - Plan Year Closure: Notwithstanding KRS 18A.2254, Plan Year 2021 shall be considered closed as of June 30, 2026, and the balance from that Plan Year shall be transferred to Plan Year 2022. All other income and expenses attributable to the closed Plan Year shall be deposited in or charged to the Plan Year 2022 account after that date.

9. Mandated Health Coverage: Employer and employee contributions made to the Kentucky Employees Health Plan Trust Fund for Plan Years 2027 and 2028 are sufficient to implement and carry out the provisions of 2024 Ky. Acts ch. 75 and 97.

PART V

FUNDS TRANSFER

The General Assembly finds that the financial condition of state government requires the following action.

Notwithstanding the statutes or requirements of the Restricted Funds enumerated below, there is transferred to the General Fund the following amounts in fiscal year 2026-2027 and fiscal year 2027-2028:

2026-27

A. HEALTH AND FAMILY SERVICES CABINET

1. General Administration and Program Support

Medical Cannabis Agency Fund	-0-	10,400,000
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B. JUSTICE AND PUBLIC SAFETY CABINET

1. Criminal Justice Training

Criminal Justice Training	2,368,000	2,368,000
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1 (KRS 15.430 and 136.392(2))

2 Notwithstanding KRS 15.430 and 136.392(2), these funds transfers to the General
3 Fund support the General Fund debt service for the capital project in 2022 Ky. Acts ch.
4 199, Part II, H., 2., 002.

5 TOTAL - FUNDS TRANSFER 2,368,000 12,768,000

6 **PART VI**

7 **GENERAL FUND BUDGET REDUCTION PLAN**

8 Pursuant to KRS 48.130 and 48.600, a General Fund Budget Reduction Plan is
9 enacted for state government in the event of an actual or projected revenue shortfall in
10 General Fund revenue receipts, excluding Tobacco Settlement – Phase I receipts, of
11 \$15,498,900,000 in fiscal year 2025-2026, \$15,882,000,000 in fiscal year 2026-2027, and
12 \$16,232,200,000 in fiscal year 2027-2028, as modified pursuant to Part III, 28. of this Act
13 and by related Acts and actions of the General Assembly in any subsequent extraordinary
14 or regular session. Notwithstanding KRS 48.130, direct services, obligations essential to
15 the minimum level of constitutional functions, and other items that may be specified in
16 this Act, are exempt from the requirements of this Plan. Each branch head shall prepare a
17 specific plan to address the proportionate share of the General Fund revenue shortfall
18 applicable to the respective branch. No budget revision action shall be taken by a branch
19 head in excess of the actual or projected revenue shortfall.

20 The Governor, the Secretary of State, the Attorney General, the Treasurer, the
21 Commissioner of Agriculture, the Auditor of Public Accounts, the Chief Justice, and the
22 Legislative Research Commission shall direct and implement reductions in allotments
23 and appropriations only for their respective branch budget units as may be necessary, as
24 well as take other measures which shall be consistent with the provisions of this Part and
25 biennial branch budget bills.

26 Pursuant to KRS 48.130(4), in the event of a revenue shortfall of five percent or
27 less, the following General Fund budget reduction actions shall be implemented:

1 (1) The Local Government Economic Assistance Fund and the Local Government
2 Economic Development Fund shall be adjusted by the Secretary of the Finance and
3 Administration Cabinet to equal revised estimates of receipts pursuant to KRS 42.4582 as
4 modified by the provisions of this Act;

5 (2) Transfers of excess unappropriated Restricted Funds, notwithstanding any
6 statutes to the contrary, other than fiduciary funds, to the General Fund shall be applied
7 as determined by the head of each branch for its respective budget units. No transfers to
8 the General Fund shall be made from the following:

9 (a) Local Government Economic Assistance Fund and Local Government
10 Economic Development Fund;

11 (b) Unexpended debt service from the Tobacco-Settlement Phase I Funds,
12 including but not limited to unexpended debt service and the Tobacco Unbudgeted
13 Interest Income-Rural Development Trust Fund, in either fiscal year; and

14 (c) The Kentucky Permanent Pension Fund;

15 (3) Lapse unexpended debt service;

16 (4) Any unanticipated Phase I Master Settlement Agreement revenues in both
17 fiscal years shall be appropriated according to Part X of this Act and shall not be
18 transferred to the General Fund;

19 (5) Use of the unappropriated balance of the General Fund surplus shall be
20 applied;

21 (6) Any language provision that expresses legislative intent regarding a specific
22 appropriation shall not be reduced by a greater percentage than the reduction to the
23 General Fund appropriation for that budget unit;

24 (7) Lapse contributions appropriated to pensions in excess of statutory
25 requirements;

26 (8) Lapse contributions appropriated to pension insurance in excess of actuarially
27 required contributions;

1 (9) Reduce General Fund appropriations in Executive Branch agencies' operating
2 budget units by a sufficient amount to balance either fiscal year. No reductions of
3 General Fund appropriations shall be made from the Local Government Economic
4 Assistance Fund or the Local Government Economic Development Fund;

5 (10) Notwithstanding subsection (9) of this Part, no reductions shall be made to the
6 Secretary of State, the Attorney General, the Treasurer, the Commissioner of Agriculture,
7 or the Auditor of Public Accounts, or their offices, Commonwealth's Attorneys or their
8 offices, or County Attorneys or their offices. The Governor may request their
9 participation in a budget reduction; however, the level of participation shall be at the
10 discretion of the Constitutional Officer or the Prosecutors Advisory Council, and shall
11 not exceed the actual percentage of revenue shortfall;

12 (11) Excess General Fund appropriations which accrue as a result of personnel
13 vacancies and turnover, and reduced requirements for operating expenses, grants, and
14 capital outlay shall be determined and applied by the heads of the executive, judicial, and
15 legislative departments of state government for their respective branches. The branch
16 heads shall certify the available amounts which shall be applied to budget units within the
17 respective branches and shall promptly transmit the certification to the Secretary of the
18 Finance and Administration Cabinet and the Legislative Research Commission. The
19 Secretary of the Finance and Administration Cabinet shall execute the certified actions as
20 transmitted by the branch heads.

21 Branch heads shall take care, by their respective actions, to protect, preserve, and
22 advance the fundamental health, safety, legal and social welfare, and educational well-
23 being of the citizens of the Commonwealth;

24 (12) Pursuant to KRS 48.130 and 48.600, if the actions contained in subsections
25 (1) to (11) of this Part are insufficient to eliminate an actual or projected General Fund
26 revenue shortfall, then the Governor is empowered and directed to take necessary actions
27 with respect to the Executive Branch budget units to balance the budget by such actions

1 conforming with the criteria expressed in this Part; and

2 (13) Within 15 days of the enactment of a General Fund Budget Reduction Plan,
3 the Secretary of each cabinet, the Commissioner of Education, or the head of each
4 agency, shall submit a report to the Interim Joint Committee on Appropriations and
5 Revenue detailing the plan for implementation of the reduction, including any personnel
6 actions, programmatic changes, or other measures necessary to achieve the required
7 reduction.

8 **PART VII**

9 **GENERAL FUND SURPLUS EXPENDITURE PLAN**

10 (1) Notwithstanding KRS 48.130(7), 48.140(3), 48.700, and 48.705, there is
11 established a plan for the expenditure of General Fund surplus moneys pursuant to a
12 General Fund Surplus Expenditure Plan contained in this Part for fiscal years 2025-2026,
13 2026-2027, and 2027-2028. Pursuant to the enactment of the Surplus Expenditure Plan,
14 General Fund moneys made available for the General Fund Surplus Expenditure Plan
15 pursuant to Part III, General Provisions, Section 22. of this Act are appropriated to the
16 following:

17 (a) Expenditures without a sum-specific appropriation amount, known as
18 Necessary Government Expenses, as authorized in Part I of this Act;

19 (b) The entire remaining amount to the Budget Reserve Trust Fund; and

20 (c) No surplus moneys in any fiscal year shall be reserved for Necessary
21 Government Expenses in a subsequent fiscal year.

22 (2) The Secretary of the Finance and Administration Cabinet shall determine,
23 within 30 days after the close of each fiscal year, based on the official financial records of
24 the Commonwealth, the amount of actual General Fund undesignated fund balance for
25 the General Fund Surplus Account that may be available for expenditure pursuant to the
26 Plan in fiscal year 2026-2027 and fiscal year 2027-2028. The Secretary of the Finance
27 and Administration Cabinet shall certify the amount of actual General Fund undesignated

1 fund balance available for expenditure to the Legislative Research Commission.

2 **PART VIII**

3 **ROAD FUND BUDGET REDUCTION PLAN**

4 There is established a Road Fund Budget Reduction Plan for fiscal years 2025-
5 2026, 2026-2027, and 2027-2028. Notwithstanding KRS 48.130(1) and (3) relating to
6 statutory appropriation adjustments related to the revenue sharing of motor fuels taxes, in
7 the event of an actual or projected revenue shortfall in Road Fund revenue receipts of
8 \$1,844,000,000 in fiscal year 2025-2026, \$1,836,000,000 in fiscal year 2026-2027, and
9 \$1,909,400,000 in fiscal year 2027-2028, as modified by related Acts and actions of the
10 General Assembly in an extraordinary or regular session, the Governor shall implement
11 sufficient reductions as may be required to protect the highest possible level of service.

12 Within 15 days of the enactment of a Road Fund Budget Reduction Plan, the
13 Secretary of each cabinet or the head of each agency shall submit a report to the Interim
14 Joint Committee on Appropriations and Revenue detailing the plan for implementation of
15 the reduction, including any personnel actions, programmatic changes, or other measures
16 necessary to achieve the required reduction.

17 **PART IX**

18 **ROAD FUND SURPLUS EXPENDITURE PLAN**

19 Notwithstanding KRS 48.110, 48.140, and 48.710, there is established a plan for the
20 expenditure of the Road Fund Surplus Account. All moneys in the Road Fund Surplus
21 Account shall be appropriated to the State Construction Account within the Highways
22 budget unit and utilized to support projects in the 2026-2028 Biennial Highway
23 Construction Program.

24 **PART X**

25 **PHASE I TOBACCO SETTLEMENT**

26 **(1) General Purpose:** This Part prescribes the policy implementing aspects of the
27 national settlement agreement between the tobacco industry and the collective states as

1 described in KRS 248.701 to 248.727. In furtherance of that agreement, the General
2 Assembly recognizes that the Commonwealth of Kentucky is a party to the Phase I
3 Master Settlement Agreement (MSA) between the Participating Tobacco Manufacturers
4 and 46 Settling States which provides reimbursement to states for smoking-related
5 expenditures made over time.

6 **(2) State's MSA Share:** The Commonwealth's share of the MSA is equal to
7 1.7611586 percent of the total settlement amount. Payments under the MSA are made to
8 the states annually in April of each year.

9 **(3) MSA Payment Amount Variables:** The total settlement amount to be
10 distributed on each payment date is subject to change pursuant to several variables
11 provided in the MSA, including inflation adjustments, volume adjustments, previously
12 settled states adjustments, and the nonparticipating manufacturers adjustment.

13 **(4) Distinct Identity of MSA Payment Deposits:** The General Assembly has
14 determined that it shall be the policy of the Commonwealth that all Phase I Tobacco
15 Settlement payments shall be deposited to the credit of the General Fund and shall
16 maintain a distinct identity as Phase I Tobacco Settlement payments that shall not lapse to
17 the credit of the General Fund surplus but shall continue forward from each fiscal year to
18 the next fiscal year to the extent that any balance is unexpended.

19 **(5) MSA Payment Estimates and Adjustments:** Based on the official estimates
20 of the Consensus Forecasting Group, the amount of MSA payments expected to be
21 received in fiscal year 2026-2027 is \$82,800,000 and in fiscal year 2027-2028 is
22 \$77,400,000. It is recognized that payments to be received by the Commonwealth are
23 estimated and are subject to change. If MSA payments received are less than the official
24 estimates, appropriation reductions shall be applied as follows: after exempting
25 appropriations for debt service, the Attorney General, and the Department of Revenue, 50
26 percent to the Agricultural Development Fund, 30 percent to the Early Childhood
27 Development Fund, and 20 percent to the Health Care Improvement Fund. If MSA

1 payments received exceed the official estimates, appropriation increases shall be applied
2 as follows: after exempting appropriations for debt service, the Attorney General, and the
3 Department of Revenue, 50 percent to the Agricultural Development Fund, 30 percent to
4 the Early Childhood Development Fund, and 20 percent to the Health Care Improvement
5 Fund.

6 **a. State Enforcement:** Notwithstanding KRS 248.654 and 248.703(4), a total of
7 \$150,000 of the MSA payments in each fiscal year is appropriated to the Attorney
8 General for the state's diligent enforcement of noncompliant nonparticipating
9 manufacturers.

10 **b. State Enforcement:** Notwithstanding KRS 248.654 and 248.703(4), a total of
11 \$250,000 of the MSA payments in each fiscal year is appropriated to the Finance and
12 Administration Cabinet, Department of Revenue for the state's diligent enforcement of
13 noncompliant nonparticipating manufacturers.

14 **c. Debt Service:** Notwithstanding KRS 248.654 and 248.703(4), \$14,100,200 in
15 MSA payments in fiscal year 2026-2027 and \$13,880,900 in MSA payments in fiscal
16 year 2027-2028 are appropriated to the Finance and Administration Cabinet, Debt
17 Service budget unit.

18 **d. Agricultural Development Initiatives:** Notwithstanding KRS 248.654 and
19 248.703(4), \$38,086,500 in MSA payments in fiscal year 2026-2027 and \$35,197,600 in
20 MSA payments in fiscal year 2027-2028 are appropriated to the Kentucky Agricultural
21 Development Fund to be used for agricultural development initiatives as specified in this
22 Part.

23 **e. Early Childhood Development Initiatives:** Notwithstanding KRS 248.654,
24 \$20,018,100 in MSA payments in fiscal year 2026-2027 and \$18,499,700 in MSA
25 payments in fiscal year 2027-2028 are appropriated to the Early Childhood Development
26 Initiatives as specified in this Part.

27 **f. Health Care Initiatives:** Notwithstanding KRS 164.476, 248.654, and

304.17B-003(5), \$10,195,200 in MSA payments in fiscal year 2026-2027 and \$9,421,800 in MSA payments in fiscal year 2027-2028 are appropriated to the Health Care Improvement Fund for health care initiatives as specified in this Part.

A. STATE ENFORCEMENT

GENERAL FUND - PHASE I TOBACCO SETTLEMENT FUNDS

Notwithstanding KRS 248.654 and 248.703(4), appropriations for state enforcement shall be as follows:

1. GENERAL GOVERNMENT

Budget Unit	2026-27	2027-28
a. Attorney General	150,000	150,000

2. FINANCE AND ADMINISTRATION CABINET

Budget Unit	2026-27	2027-28
a. Revenue	250,000	250,000

B. DEBT SERVICE

GENERAL FUND - PHASE I TOBACCO SETTLEMENT FUNDS

Notwithstanding KRS 248.654 and 248.703(4), appropriations for debt service shall be as follows:

1. FINANCE AND ADMINISTRATION CABINET

Budget Unit	2026-27	2027-28
a. Debt Service	14,100,200	13,880,900

(1) Debt Service: To the extent that revenues sufficient to support the required debt service appropriations are received from the Tobacco Settlement Program, those revenues shall be made available from those accounts to the appropriate account of the General Fund. All necessary debt service amounts shall be appropriated from the General Fund and shall be fully paid regardless of whether there is a sufficient amount available to be transferred from tobacco-supported funding program accounts to other accounts of the General Fund.

(2) **Appropriation of Unexpended Tobacco Debt Service:** Any unexpended balance from the fiscal year 2026-2027 or fiscal year 2027-2028 General Fund (Tobacco) debt service appropriation in the Finance and Administration Cabinet, Debt Service budget unit, shall continue and be appropriated to the Department of Agriculture, Kentucky Office of Agricultural Policy.

C. AGRICULTURAL DEVELOPMENT APPROPRIATIONS

GENERAL FUND - PHASE I TOBACCO SETTLEMENT FUNDS

Notwithstanding KRS 248.654 and 248.703(4), appropriations for Agricultural Development shall be as follows:

1. DEPARTMENT OF AGRICULTURE

Budget Unit	2026-27	2027-28
a. Agriculture	35,426,900	32,739,700

(1) **Tobacco Settlement Funds - Allocations:** Notwithstanding KRS 248.711(2), and from the allocation provided therein, counties that are allocated in excess of \$20,000 annually may provide up to four percent of the individual county allocation, not to exceed \$15,000 annually, to the county council in that county for administrative costs.

(2) **Counties Account:** Notwithstanding KRS 248.703(1), included in the above General Fund (Tobacco) appropriation is \$11,777,900 in fiscal year 2026-2027 and \$10,884,500 in fiscal year 2027-2028 for the counties account as specified in KRS 248.703(1)(a).

(3) **State Account:** Notwithstanding KRS 248.703(1), included in the above General Fund (Tobacco) appropriation is \$21,876,000 in fiscal year 2026-2027 and \$20,216,600 in fiscal year 2027-2028 for the state account as specified in KRS 248.703(1)(b).

(4) **Farms to Food Banks Program:** Included in the above General Fund (Tobacco) appropriation is \$886,500 in fiscal year 2026-2027 and \$819,300 in fiscal year 2027-2028 to support the Farms to Food Banks Program. The use of the moneys provided

1 by this appropriation shall be restricted to purchases of Kentucky-grown produce and
2 protein from Kentucky farmers who participate in the Farms to Food Banks Program.

3 **(5) Kentucky Rural Mental Health, Suicide Prevention, and Farm Safety**
4 **Program:** Included in the above General Fund (Tobacco) appropriation is \$886,500 in
5 fiscal year 2026-2027 and \$819,300 in fiscal year 2027-2028 to support the Kentucky
6 Rural Mental Health, Suicide Prevention, and Farm Safety Program known as the Raising
7 Hope Initiative. The Department of Agriculture shall enhance awareness of the National
8 Suicide Prevention Lifeline (988) in rural communities in Kentucky, improve access to
9 information on rural mental health issues and available treatment services, provide
10 outreach, and provide other necessary services to improve the mental health outcomes of
11 rural communities in Kentucky. The Farm Safety and Rural Health Division, at its
12 discretion, may receive, accept, and solicit grants, contributions of money, property,
13 labor, or other things of value from any governmental agency, individual, nonprofit
14 organization, or private business to be used for the Kentucky Rural Mental Health,
15 Suicide Prevention, and Farm Safety Program. The Department of Agriculture may
16 utilize up to \$150,000 of the appropriation amount in each fiscal year for program
17 administration purposes. The Department of Agriculture shall coordinate with the Raising
18 Hope Initiative to take custody of and maintain any intellectual property assets that were
19 created or developed by any state agency in connection with the Raising Hope Initiative.

20 The Department of Agriculture's Office of Agricultural Marketing shall submit a
21 comprehensive annual report to the Interim Joint Committee on Appropriations and
22 Revenue and the Tobacco Settlement Agreement Fund Oversight Committee no later
23 than November 1 of each fiscal year. At a minimum, the report shall include:

- 24 (a) An accounting of all expenditures by fund source;
- 25 (b) A detailed accounting of all administrative expenses;
- 26 (c) The total amount expended on grants, loans, and benefits;
- 27 (d) A detailed accounting of all expenses not otherwise classified;

1 (e) Identification of any unexpended funds and the reason why the funds were not
2 expended; and

3 (f) An explanation of how all expenditures align with program objectives.

4 The Division Director of the Farm Safety and Rural Health Division and the
5 Executive Director of the Kentucky Office of Agricultural Marketing shall provide a
6 program update to the Tobacco Settlement Agreement Fund Oversight Committee in
7 November of each fiscal year.

8 **2. ENERGY AND ENVIRONMENT CABINET**

9 Budget Unit	2026-27	2027-28
10 a. Natural Resources	2,659,600	2,457,900

11 **(1) Environmental Stewardship Program:** Included in the above General Fund
12 (Tobacco) appropriation is \$1,773,100 in fiscal year 2026-2027 and \$1,638,600 in fiscal
13 year 2027-2028 for the Environmental Stewardship Program.

14 **(2) Conservation District Local Aid:** Included in the above General Fund
15 (Tobacco) appropriation is \$886,500 in fiscal year 2026-2027 and \$819,300 in fiscal year
16 2027-2028 for the Division of Conservation to provide direct aid to local conservation
17 districts.

18 TOTAL - AGRICULTURAL	38,086,500	35,197,600
19 APPROPRIATIONS		

20 **D. EARLY CHILDHOOD DEVELOPMENT**

21 **GENERAL FUND - PHASE I TOBACCO SETTLEMENT FUNDS**

22 Notwithstanding KRS 248.654, appropriations for Early Childhood Development
23 shall be as follows:

24 **1. EDUCATION AND LABOR CABINET**

25 Budget Unit	2026-27	2027-28
26 a. General Administration and Program Support	1,063,800	983,200

27 **(1) Early Childhood Development:** Included in the above General Fund

1 (Tobacco) appropriation is \$1,063,800 in fiscal year 2026-2027 and \$983,200 in fiscal
 2 year 2027-2028 for the Early Childhood Advisory Council.

3 **2. CABINET FOR HEALTH AND FAMILY SERVICES**

4 Budget Units	2026-27	2027-28
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5 a. Community Based Services	10,195,200	9,421,900
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6 **(1) Early Childhood Development Program:** Included in the above General
 7 Fund (Tobacco) appropriation is \$8,422,100 in fiscal year 2026-2027 and \$7,783,300 in
 8 fiscal year 2027-2028 for the Early Childhood Development Program.

9 **(2) Early Childhood Adoption and Foster Care Supports:** Included in the
 10 above General Fund (Tobacco) appropriation is \$1,773,100 in fiscal year 2026-2027 and
 11 \$1,638,600 in fiscal year 2027-2028 for the Early Childhood Adoption and Foster Care
 12 Supports Program.

	2026-27	2027-28
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14 b. Public Health	7,606,600	7,029,500
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15 **(1) HANDS Program, Healthy Start, Early Childhood Mental Health, and**
 16 **Early Childhood Oral Health:** Included in the above General Fund (Tobacco)
 17 appropriation is \$5,301,500 in fiscal year 2026-2027 and \$4,899,400 in fiscal year 2027-
 18 2028 for the Health Access Nurturing Development Services (HANDS) Program,
 19 \$620,600 in fiscal year 2026-2027 and \$573,500 in fiscal year 2027-2028 for Healthy
 20 Start initiatives, \$620,600 in fiscal year 2026-2027 and \$573,500 in fiscal year 2027-
 21 2028 for Early Childhood Mental Health, \$620,600 in fiscal year 2026-2027 and
 22 \$573,500 in fiscal year 2027-2028 for Early Childhood Oral Health, and \$443,300 in
 23 fiscal year 2026-2027 and \$409,600 in fiscal year 2027-2028 for Lung Cancer Screening.

24 c. Behavioral Health, Developmental and	2026-27	2027-28
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25 Intellectual Disabilities Services	1,152,500	1,065,100
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26 **(1) Substance Abuse Prevention and Treatment:** Included in the above
 27 General Fund (Tobacco) appropriation is \$1,152,500 in fiscal year 2026-2027 and

1 \$1,065,100 in fiscal year 2027-2028 for substance abuse prevention and treatment for
 2 pregnant women with a history of substance abuse problems.

3 TOTAL - EARLY CHILDHOOD 20,018,100 18,499,700

4 APPROPRIATIONS

5 **E. HEALTH CARE IMPROVEMENT APPROPRIATIONS**

6 **GENERAL FUND - PHASE I TOBACCO SETTLEMENT FUNDS**

7 Notwithstanding KRS 164.476, 248.654 and 304.17B-003(5), appropriations for
 8 health care improvement shall be as follows:

9 **1. CABINET FOR HEALTH AND FAMILY SERVICES**

10	Budget Unit	2026-27	2027-28
11	a. Public Health	1,773,100	1,638,600

12 **(1) Smoking Cessation Program:** Included in the above General Fund
 13 (Tobacco) appropriation is \$1,773,100 in fiscal year 2026-2027 and \$1,638,600 in fiscal
 14 year 2027-2028 for Smoking Cessation.

15 **2. JUSTICE AND PUBLIC SAFETY CABINET**

16	Budget Unit	2026-27	2027-28
17	a. Justice Administration	2,881,200	2,662,700

18 **(1) Office of Drug Control Policy:** Included in the above General Fund
 19 (Tobacco) appropriation is \$2,659,600 in fiscal year 2026-2027 and \$2,457,900 in fiscal
 20 year 2027-2028 for the Office of Drug Control Policy.

21 **(2) Restorative Justice:** Included in the above General Fund (Tobacco)
 22 appropriation is \$221,600 in fiscal year 2026-2027 and \$204,800 in fiscal year 2027-2028
 23 to support the Restorative Justice Program administered by the Volunteers of America.

24 **3. POSTSECONDARY EDUCATION**

25	Budget Unit	2026-27	2027-28
26	a. Council on Postsecondary Education	5,540,900	5,120,500

27 **(1) Cancer Research and Screening:** Included in the above General Fund

1 (Tobacco) appropriation is \$5,540,900 in fiscal year 2026-2027 and \$5,120,500 in fiscal
 2 year 2027-2028 for cancer research and screening. The appropriation in each fiscal year
 3 shall be equally shared between the University of Kentucky and the University of
 4 Louisville.

5 TOTAL - HEALTH CARE 10,195,200 9,421,800

6 TOTAL - PHASE I TOBACCO SETTLEMENT

7 FUNDING PROGRAM 82,800,000 77,400,000

8 **PART XI**

9 **STATE/EXECUTIVE BRANCH BUDGET SUMMARY**

10 **OPERATING BUDGET**

	2025-26	2026-27	2027-28
11 General Fund (Tobacco)	-0-	82,800,000	77,399,900
12 General Fund	-0-	15,339,971,100	15,637,362,300
13 Restricted Funds	56,070,800	16,471,110,100	17,145,036,700
14 Federal Funds	-0-	23,526,208,600	23,411,648,800
15 Road Fund	-0-	60,331,100	62,749,900
16 SUBTOTAL	56,070,800	55,480,420,900	56,334,197,600

17 **CAPITAL PROJECTS BUDGET**

	2025-26	2026-27	2027-28
18 Restricted Funds	350,000,000	19,920,546,000	226,700,000
19 Federal Funds	-0-	707,334,000	46,915,000
20 Bond Funds	16,000,000	194,445,000	392,705,000
21 Agency Bonds	-0-	8,057,078,000	-0-
22 Investment Income	-0-	190,058,000	90,533,000
23 Other Funds	-0-	9,529,800,000	-0-
24 SUBTOTAL	366,000,000	38,599,261,000	756,853,000

25 **TOTAL - STATE/EXECUTIVE BUDGET**

		2025-26	2026-27	2027-28
1				
2	General Fund (Tobacco)	-0-	82,800,000	77,399,900
3	General Fund	-0-	15,339,971,100	15,637,362,300
4	Restricted Funds	406,070,800	36,391,656,100	17,371,736,700
5	Federal Funds	-0-	24,233,542,600	23,458,563,800
6	Road Fund	-0-	60,331,100	62,749,900
7	Bond Funds	16,000,000	194,445,000	392,705,000
8	Agency Bonds	-0-	8,057,078,000	-0-
9	Investment Income	-0-	190,058,000	90,533,000
10	Other Funds	-0-	9,529,800,000	-0-
11	TOTAL FUNDS	422,070,800	94,079,681,900	57,091,050,600