

Kenton County Fiscal Court
Summary
FY 2024

Summary

Fund	FY 2022	FY 2023	YTD FY 2023	Original Budget	Adj	Current Budget	1st Qtr	2nd Qtr	January	February	March	FY 2024 YTD	YTD Variance
RESERVE BALANCE JULY 1st													
General Fund - 01	27,682,970	26,533,027	26,533,027	35,596,140	-	35,596,140	57,276,737	-	-	-	-	57,276,737	
Road Fund - 02	1,573,846	4,242,516	4,242,516	2,949,640	-	2,949,640	2,955,860	-	-	-	-	2,955,860	
Jail Fund - 03	553,315	1,884,295	1,884,295	1,410,760	-	1,410,760	1,413,784	-	-	-	-	1,413,784	
LGEA Fund - 04	6,735	6,735	6,735	6,740	-	6,740	6,735	-	-	-	-	6,735	
CDBG Funds - 7	-	-	-	-	-	-	-	-	-	-	-	-	
Golf Fund - 22	125,141	233,596	233,596	203,970	-	203,970	308,998	-	-	-	-	308,998	
COLT Fund - 23	12,649,621	15,129,754	15,129,754	16,262,210	-	16,262,210	17,887,382	-	-	-	-	17,887,382	
Dispatch Fund - 75	3,646,795	4,537,125	4,537,125	4,731,770	-	4,731,770	5,070,741	-	-	-	-	5,070,741	
Opioid Settlement Fund - 83	-	-	-	1,553,360	-	1,553,360	1,170,824	-	-	-	-	1,170,824	
ARPA Fund - 84	16,218,702	30,461,139	30,461,139	11,570,820	-	11,570,820	13,123,819	-	-	-	-	13,123,819	
Clerk Record Storage Fund - 85	-	-	-	1,220,880	-	1,220,880	1,287,584	-	-	-	-	1,287,584	
Capital Reserve Fund - 95	-	-	-	-	-	-	-	-	-	-	-	-	
Total Reserve Balance July 1st	62,457,126	83,028,187	83,028,187	75,506,290	-	75,506,290	100,502,464	-	-	-	-	100,502,464	
Revenue From Operations													
General Fund - 01	34,173,233	58,944,774	49,873,642	77,921,720	-	77,921,720	15,000,711	30,885,894	3,812,497	4,632,580	4,025,340	58,357,022	8,483,380
Road Fund - 02	5,502,385	5,951,459	4,940,926	6,866,950	-	6,866,950	1,577,679	972,252	606,218	492,151	78,502	3,726,802	(1,214,124)
Jail Fund - 03	5,122,340	9,829,713	7,948,907	6,325,460	-	6,325,460	1,719,602	1,440,276	489,378	362,226	373,408	4,384,890	(3,564,017)
LGEA Fund - 04	-	-	-	10,000	-	10,000	-	-	-	-	-	-	-
CDBG Funds - 7	265,312	208,073	200,000	546,300	-	546,300	199,000	-	-	-	-	199,000	(1,000)
Golf Fund - 22	104,183	150,848	138,294	100,000	-	100,000	25,000	15,508	-	(3,008)	-	37,500	(100,794)
COLT Fund - 23	16,738,423	21,378,271	10,818,571	4,762,500	-	4,762,500	1,935,262	412,271	102,375	416,628	867,892	3,734,428	(7,084,143)
Dispatch Fund - 75	6,441,253	6,936,628	6,608,690	6,671,000	-	6,671,000	326,818	5,545,713	327,300	339,323	29,306	6,568,460	(40,230)
Opioid Settlement Fund - 83	-	1,170,824	1,161,719	234,650	-	234,650	149,911	35,895	3,566	3,345	3,585	196,302	
ARPA Fund - 84	16,218,702	-	-	-	-	-	-	-	-	-	-	-	-
Clerk Record Storage Fund - 85	-	1,287,825	226,751	245,000	-	245,000	84,566	81,081	23,855	22,668	21,294	233,463	
Capital Reserve Fund - 95	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue From Operations	84,565,831	105,858,415	81,917,499	103,683,580	-	103,683,580	21,018,549	39,388,889	5,365,189	6,265,913	5,399,328	77,437,868	
Expenditures													
General Fund - 01	22,807,175	27,621,064	21,623,796	71,180,620	8,306,498	79,487,118	15,206,832	7,417,891	3,094,748	5,095,515	2,120,987	32,935,973	11,312,177
Road Fund - 02	7,233,716	7,438,115	5,628,826	15,445,370	1,695,910	17,141,280	1,811,167	1,699,455	384,098	567,439	542,362	5,004,521	(624,305)
Jail Fund - 03	15,247,360	17,720,224	12,967,533	22,368,250	252,100	22,620,350	4,820,786	4,592,462	1,987,863	1,422,153	1,530,576	14,353,841	1,386,308
LGEA Fund - 04	-	-	-	16,740	-	16,740	-	-	-	-	-	-	-
CDBG Funds - 7	265,312	208,073	200,000	546,300	-	546,300	199,000	-	-	-	-	199,000	(1,000)
Golf Fund - 22	49,728	375,446	336,041	373,500	120,486	493,986	102,479	333,342	-	2,559	799	439,180	103,139
COLT Fund - 23	10,864,291	11,280,643	7,955,473	3,494,130	6,000	3,500,130	801,181	930,382	267,995	230,922	189,095	2,419,575	(5,535,897)
Dispatch Fund - 75	5,550,923	6,403,012	5,194,050	8,692,610	26,361	8,718,971	1,850,523	1,254,558	1,162,348	490,157	396,162	5,153,749	(40,300)
Opioid Settlement Fund - 83	-	-	-	1,788,010	-	1,788,010	100,000	-	-	-	-	100,000	
ARPA Fund - 84	1,976,265	17,337,320	16,379,540	8,408,110	2,901,697	11,309,807	1,411,371	1,250,477	627,074	122,203	19,462	3,430,587	
Clerk Record Storage Fund - 85	-	241	177	1,465,880	-	1,465,880	60,480	2,142	22	521,323	23	583,990	
Capital Reserve Fund - 95	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	63,994,770	88,384,138	70,285,434	133,779,520	13,309,053	147,088,573	26,363,820	17,480,710	7,524,149	8,452,270	4,799,467	64,620,416	(5,665,018)
Net Activity Before Transfers and Contingent Appr.													
General Fund - 01	11,366,057	31,323,710	28,249,846	6,741,100	(8,306,498)	(1,565,398)	(206,121)	23,468,003	717,749	(462,935)	1,904,353	25,421,050	
Road Fund - 02	(1,731,331)	(1,486,656)	(687,900)	(8,578,420)	(1,695,910)	(10,274,330)	(233,488)	(727,203)	222,119	(75,288)	(463,859)	(1,277,719)	
Jail Fund - 03	(10,125,020)	(7,890,511)	(5,018,626)	(16,042,790)	(252,100)	(16,294,890)	(3,101,185)	(3,152,186)	(1,498,486)	(1,059,926)	(1,157,168)	(9,968,952)	
LGEA Fund - 04	-	-	-	(6,740)	-	(6,740)	-	-	-	-	-	-	
CDBG Funds - 7	-	-	-	-	-	-	-	-	-	-	-	-	
Golf Fund - 22	54,455	(224,598)	(197,747)	(273,500)	(120,486)	(393,986)	(77,479)	(317,834)	-	(5,567)	(799)	(401,680)	
COLT Fund - 23	5,874,133	10,097,628	2,863,098	1,268,370	(6,000)	1,262,370	1,134,080	(518,111)	(165,619)	185,706	678,796	1,314,853	
Dispatch Fund - 75	890,330	533,616	1,414,640	(2,021,610)	(26,361)	(2,047,971)	(1,523,705)	4,291,154	(835,048)	(150,834)	(366,857)	1,414,711	
Opioid Settlement Fund - 83	-	1,170,824	1,161,719	(1,553,360)	-	(1,553,360)	49,911	35,895	3,566	3,345	3,585	96,302	
ARPA Fund - 84	14,242,437	(17,337,320)	(16,379,540)	(8,408,110)	(2,901,697)	(11,309,807)	(1,411,371)	(1,250,477)	(627,074)	(122,203)	(19,462)	(3,430,587)	
Clerk Record Storage Fund - 85	-	1,287,584	226,573	(1,220,880)	-	(1,220,880)	24,086	78,938	23,833	(498,655)	21,271	(350,527)	

**Kenton County Fiscal Court
Summary
FY 2024**

Summary

Fund	FY 2022	FY 2023	YTD FY 2023	Original Budget	Adj	Current Budget	1st Qtr	2nd Qtr	January	February	March	FY 2024 YTD	YTD Variance
Capital Reserve Fund - 95	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Activity Before Transfers and Contingent	20,571,061	17,474,278	11,632,064	(30,095,940)	(13,309,053)	(43,404,993)	(5,345,271)	21,908,179	(2,158,960)	(2,186,357)	599,861	12,817,451	
Transfers and Contingent Appropriations													
General Fund - 01	(12,516,000)	(580,000)	(7,100,000)	(18,300,000)	-	(18,300,000)	(2,000,000)	3,700,000	(1,500,000)	(1,000,000)	(1,000,000)	(1,800,000)	
Road Fund - 02	4,400,000	200,000	-	9,000,000	-	9,000,000	-	-	-	-	-	-	
Jail Fund - 03	11,456,000	7,420,000	7,000,000	16,000,000	-	16,000,000	2,000,000	3,200,000	1,500,000	1,000,000	1,000,000	8,700,000	
LGEA Fund - 04	-	-	-	-	-	-	-	-	-	-	-	-	
CDBG Funds - 7	-	-	-	-	-	-	-	-	-	-	-	-	
Golf Fund - 22	54,000	300,000	100,000	300,000	-	300,000	-	100,000	-	-	-	100,000	
COLT Fund - 23	(3,394,000)	(7,340,000)	-	(7,000,000)	-	(7,000,000)	-	(7,000,000)	-	-	-	(7,000,000)	
Dispatch Fund - 75	-	-	-	-	-	-	-	-	-	-	-	-	
Opioid Settlement Fund - 83	-	-	-	-	-	-	-	-	-	-	-	-	
ARPA Fund - 84	-	-	-	-	-	-	-	-	-	-	-	-	
Clerk Record Storage Fund - 85	-	-	-	-	-	-	-	-	-	-	-	-	
Capital Reserve Fund - 95	-	-	-	-	-	-	-	-	-	-	-	-	
Total Transfers	-	-	-	-	-	-	-	-	-	-	-	-	
General Fund - 01	-	-	-	(24,037,240)	8,306,498	(15,730,742)	-	-	-	-	-	-	
Road Fund - 02	-	-	-	(3,371,220)	1,695,910	(1,675,310)	-	-	-	-	-	-	
Jail Fund - 03	-	-	-	(1,367,970)	252,100	(1,115,870)	-	-	-	-	-	-	
LGEA Fund - 04	-	-	-	-	-	-	-	-	-	-	-	-	
CDBG Funds - 7	-	-	-	-	-	-	-	-	-	-	-	-	
Golf Fund - 22	-	-	-	(230,470)	120,486	(109,984)	-	-	-	-	-	-	
COLT Fund - 23	-	-	-	(10,530,580)	6,000	(10,524,580)	-	-	-	-	-	-	
Dispatch Fund - 75	-	-	-	(2,710,160)	26,361	(2,683,799)	-	-	-	-	-	-	
Opioid Settlement Fund - 83	-	-	-	-	-	-	-	-	-	-	-	-	
ARPA Fund - 84	-	-	-	(3,162,710)	2,901,697	(261,013)	-	-	-	-	-	-	
Clerk Record Storage Fund - 85	-	-	-	-	-	-	-	-	-	-	-	-	
Capital Reserve Fund - 95	-	-	-	-	-	-	-	-	-	-	-	-	
Total Contingent Appropriations	-	-	-	(45,410,350)	13,309,053	(32,101,297)	-	-	-	-	-	-	
Total Transfers and Contingent Appropriation	-	-	-	(45,410,350)	13,309,053	(32,101,297)	-	-	-	-	-	-	
Reserve Balance													
General Fund - 01	26,533,027	57,276,737	47,682,874	-	-	-	55,070,617	82,238,620	81,456,369	79,993,434	80,897,787	80,897,787.01	
Road Fund - 02	4,242,516	2,955,860	3,554,615	-	-	-	2,722,372	1,995,169	2,217,288	2,142,000	1,678,141	1,678,140.89	
Jail Fund - 03	1,884,295	1,413,784	3,865,669	-	-	-	312,599	360,413	361,927	302,001	144,833	144,832.70	
LGEA Fund - 04	6,735	6,735	6,735	-	-	-	6,735	6,735	6,735	6,735	6,735	6,735.15	
CDBG Funds - 7	-	-	-	-	-	-	-	-	-	-	-	-	
Golf Fund - 22	233,596	308,998	135,849	-	-	-	231,519	13,685	13,685	8,117	7,318	7,318.04	
COLT Fund - 23	15,129,754	17,887,382	17,992,852	-	-	-	19,021,462	11,503,352	11,337,732	11,523,438	12,202,235	12,202,234.60	
Dispatch Fund - 75	4,537,125	5,070,741	5,951,766	-	-	-	3,547,036	7,838,190	7,003,142	6,852,308	6,485,452	6,485,451.88	
Opioid Settlement Fund - 83	-	1,170,824	1,161,719	-	-	-	1,220,736	1,256,630	1,260,196	1,263,541	1,267,126	1,267,126.31	
ARPA Fund - 84	30,461,139	13,123,819	14,081,599	-	-	(0)	11,712,448	10,461,970	9,834,896	9,712,693	9,693,232	9,693,231.82	
Clerk Record Storage Fund - 85	-	1,287,584	226,573	-	-	-	1,311,670	1,390,608	1,414,441	915,786	937,057	937,057.19	
Capital Reserve Fund - 95	-	-	-	-	-	-	-	-	-	-	-	-	
Total Reserve Balance	83,028,187	100,502,464	94,660,251	-	-	(0)	95,157,193	117,065,372	114,906,412	112,720,055	113,319,916	113,319,915.59	

Kenton County Fiscal Court
General Fund - 01
Summary

FY 2024	FY 2022	FY 2023	YTD FY 2023	Original Budget	Adj	Current Budget	1st Qtr	2nd Qtr	January	February	March	FY 2024 YTD	YTD Variance
CASH BALANCE JULY 1ST	27,682,970	26,533,027	26,533,027	35,596,140	-	35,596,140	57,276,737	-	-	-	-	57,276,737	30,743,710
Revenue from Operations													
Total Revenue from Taxes	23,821,098	24,614,869	23,138,701	49,154,430	-	49,154,430	8,478,261	26,466,427	1,416,262	3,192,929	2,834,195	42,388,073	19,249,372
Total Revenue in Lieu of Taxes	83,270	97,534	61,275	135,500	-	135,500	739	118,820	33,984	-	-	153,543	92,268
Total Revenue from Fees	2,065,936	5,736,811	1,568,095	2,030,000	-	2,030,000	222,585	550,654	857,075	-	-	1,630,314	62,220
Total Revenue from License & Permits	173,192	171,633	128,905	170,000	-	170,000	42,728	43,027	14,252	14,319	14,328	128,654	(252)
Total Intragovernmental Revenue	1,132,019	19,398,861	18,885,265	18,831,510	-	18,831,510	622,011	1,052,832	421,459	606,558	162,364	2,865,223	(16,020,042)
Total Revenue from Charges for Services	1,761,325	1,945,253	1,563,480	1,994,990	-	1,994,990	337,957	347,958	148,844	148,108	138,360	1,121,227	(442,253)
Total Revenue from Other Sources	5,080,551	4,339,810	2,925,361	3,905,290	-	3,905,290	4,193,670	981,288	442,630	228,506	410,880	6,256,973	3,331,613
Total Revenue Earned from Interest	55,842	2,640,002	1,602,560	1,700,000	-	1,700,000	1,102,762	1,324,887	477,992	442,160	465,214	3,813,015	2,210,455
Total Revenue from Operations	34,173,233	58,944,774	49,873,642	77,921,720	-	77,921,720	15,000,711	30,885,894	3,812,497	4,632,580	4,025,340	58,357,022	8,483,380
Expenditures													
Total Office of Judge/Executive	992,837	1,190,774	901,661	1,374,330	-	1,374,330	309,489	300,282	144,473	101,090	101,658	956,992	55,332
Total Office of County Attorney	230,186	247,865	212,339	256,370	-	256,370	139,353	33,731	17,168	11,446	11,446	213,144	806
Total Office of County Clerk	50,900	40,787	10,419	81,000	-	81,000	83	17,067	-	-	-	17,150	6,731
Total Office of County Sheriff	47,266	38,906	27,765	59,000	8,500	67,500	40,519	11,636	2,802	-	5,447	60,404	32,640
Total Office of County Coroner	239,865	263,145	185,867	330,330	-	330,330	67,741	66,244	38,810	29,435	17,762	219,992	34,125
Total County Commissioners	234,393	233,788	174,075	246,580	6,840	253,420	61,633	53,664	28,441	18,961	18,961	181,660	7,584
Total PVA	257,366	257,338	193,010	261,300	-	261,300	64,325	64,347	63,117	617	617	193,025	15
Total Board of Assessments	3,825	5,450	3,500	8,500	3,000	11,500	6,925	375	525	900	450	9,175	5,675
Total County Treasurer	1,132,287	1,347,265	986,422	1,639,680	-	1,639,680	389,116	346,571	172,240	116,674	119,662	1,144,264	157,842
Total Technology Services	1,374,543	1,437,822	1,077,542	1,700,940	147,500	1,848,440	488,797	389,007	144,651	119,566	108,435	1,250,457	172,915
Total County Law Library	1,200	1,200	600	1,200	-	1,200	-	600	-	-	-	600	-
Total Election Expense	1,127,071	706,662	557,374	1,468,000	-	1,468,000	235,916	349,575	10,504	33,521	7,064	636,581	79,207
Total Planning & Zoning	36,908	39,251	30,801	45,000	-	45,000	6,782	6,158	2,435	2,271	2,657	20,302	(10,499)
Total Economic Development	103,437	-	-	185,070	11,493	196,563	-	11,493	-	-	-	11,493	11,493
Total Courthouse - Independence	551,792	966,499	864,707	858,160	580,542	1,438,702	90,036	329,420	7,708	44,088	13,699	484,950	(379,757)
Total Kenton County Justice Center	1,018,595	1,085,902	677,003	3,969,800	54,757	4,024,557	268,698	231,514	66,862	72,625	66,864	706,564	29,561
Total Parking Garage	567,376	719,775	590,168	864,600	443,735	1,308,335	309,487	155,398	175,367	41,248	37,523	719,023	128,855
Total Courthouse - Covington	776,302	828,349	653,315	1,112,220	-	1,112,220	210,791	247,443	43,777	102,871	47,817	652,700	(615)
Total County Police	4,847,425	5,383,292	4,052,056	6,019,990	163,309	6,183,299	1,516,492	1,182,263	625,038	540,820	410,475	4,275,087	223,031
Total Emergency Management	580,473	639,788	454,308	1,629,560	10,000	1,639,560	136,438	103,389	45,790	34,477	128,161	448,253	(6,054)
Total Dispatch - General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Forest Fire Prevention	1,147	1,147	1,147	1,500	-	1,500	-	1,147	-	-	-	1,147	-
Total Commonwealth Attorney	10,000	9,990	9,104	10,000	-	10,000	3,260	2,245	810	556	457	7,329	(1,775)
Total Public Defender Program	19,965	19,965	19,965	21,250	-	21,250	19,965	-	-	-	-	19,965	-
Total Animal Services	1,213,159	1,340,208	955,619	1,917,720	4,466	1,922,186	389,049	374,495	162,358	153,537	129,714	1,209,153	253,533
Total Soil & Water Conservation	275,000	294,250	220,688	313,380	-	313,380	78,345	78,345	78,345	-	-	235,035	14,348
Total Grant Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cemetary Maintenance	40,000	60,000	-	75,000	-	75,000	15,000	-	-	-	-	15,000	15,000
Total General Welfare	32,075	25,676	15,701	41,000	-	41,000	12,327	8,279	2,981	2,263	950	26,800	11,099
Total County Parks	783,733	835,202	588,891	1,007,400	22,748	1,030,148	254,835	188,864	77,576	57,372	51,126	629,774	40,883
Total Other Cultural Programs	100,000	120,000	-	120,000	-	120,000	-	-	-	-	-	-	-
Total Transportation Services	-	-	-	8,475,230	-	8,475,230	1,903,461	1,924,201	641,103	995,936	641,341	6,106,042	6,106,042
Total G.O. Bonds	3,906,583	3,914,183	3,908,601	3,911,530	-	3,911,530	1,560,747	21,570	-	2,323,997	-	3,906,314	(2,288)
Total Site Development	-	-	-	13,000,000	-	13,000,000	2,308,054	24,218	75,000	50,608	-	2,457,880	2,120,000
Total Capital Projects	392,455	2,144,485	1,953,890	15,294,500	1,178,703	16,473,203	440,505	450,858	99,718	71,064	64,386	1,126,531	(827,359)
Total General Administrative Expenses	1,857,066	3,420,378	2,297,214	4,860,230	5,670,905	10,531,135	3,878,662	443,444	367,149	169,572	134,316	4,993,143	2,695,929
Total Fringe Benefits	1,945	1,723	46	20,250	-	20,250	-	46	-	-	-	46	-
Total Expenditures	22,807,175	27,621,064	21,623,796	71,180,620	8,306,498	79,487,118	15,206,832	7,417,891	3,094,748	5,095,515	2,120,987	32,935,973	10,974,297

Kenton County Fiscal Court
 General Fund - 01
 Summary

FY 2024	FY 2022	FY 2023	YTD FY 2023	Original Budget	Adj	Current Budget	1st Qtr	2nd Qtr	January	February	March	FY 2024 YTD	YTD Variance
Net Activity Before Transfers and Contingent Appr.	11,366,057	31,323,710	28,249,846	6,741,100	(8,306,498)	(1,565,398)	(206,121)	23,468,003	717,749	(462,935)	1,904,353	25,421,050	(2,490,917)
Transfers, Contingent Appropriations, Bond Rec													
Total Transfers and Bond Receipts	(12,516,000)	(580,000)	(7,100,000)	(18,300,000)	-	(18,300,000)	(2,000,000)	3,700,000	(1,500,000)	(1,000,000)	(1,000,000)	(1,800,000)	5,300,000
Total Contingent Appropriations	-	-	-	(24,037,240)	8,306,498	(15,730,742)	-	-	-	-	-	-	-
Total Transfers and Contingent Appropriations	<u>(12,516,000)</u>	<u>(580,000)</u>	<u>(7,100,000)</u>	<u>(42,337,240)</u>	<u>8,306,498</u>	<u>(34,030,742)</u>	<u>(2,000,000)</u>	<u>3,700,000</u>	<u>(1,500,000)</u>	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>(1,800,000)</u>	<u>5,300,000</u>
Cash Balance	<u>26,533,027</u>	<u>57,276,737</u>	<u>47,682,874</u>	-	-	-	55,070,617	82,238,620	81,456,369	79,993,434	80,897,787	80,897,787	33,552,793

Kenton County Fiscal Court
 Schedule of Revenue
 General Fund - 01
 FY 2024

General Fund - 01
 Schedule of Revenue

Account Title	FY 2022	FY 2023	YTD FY 2023	Original Budget	Adj	Current Budget	1st Qtr	2nd Qtr	January	February	March	FY 2024 YTD	YTD Variance
Revenue from Taxes													
4101 REAL PROPERTY TAXES	17,440,053	17,894,707	17,783,336	17,880,000	-	17,880,000	-	17,113,964	784,178	123,971	55,855	18,077,967	294,631
4102 PERSONAL PROPERTY TAXES	1,026,706	1,134,998	1,110,255	1,132,200	-	1,132,200	-	995,698	139,728	5,090	4,238	1,144,754	34,499
4103 MOTOR VEHICLE TAXES	2,034,831	2,238,792	1,612,785	2,271,540	-	2,271,540	563,996	524,305	153,470	196,306	199,078	1,637,156	24,371
4104 DELINQUENT PROPERTY TAXES	173,812	197,754	159,346	190,890	-	190,890	106,148	15,595	8,579	5,564	11,087	146,973	(12,373)
4120 LATONIA LAKES PROP. TAX	21,403	24,522	23,697	24,000	-	24,000	1,613	20,227	1,487	750	860	24,937	1,240
4130 BANK SHARES TAX	985,879	995,391	995,391	995,400	-	995,400	-	1,028,821	-	-	-	1,028,821	33,430
4131 CORPORATE FRANCHISE TAX	745,262	898,716	479,540	785,400	-	785,400	149,204	155,750	97,706	40,243	-	442,902	(36,638)
4134 OCCUPATIONAL LICENSE FEES	-	-	-	24,425,000	-	24,425,000	7,298,837	6,308,919	96,712	2,753,051	2,458,461	18,915,979	18,915,979
4135 DEED TRANSFER TAX	1,339,594	1,172,084	931,006	1,250,000	-	1,250,000	284,843	259,827	109,098	59,657	85,880	799,304	(131,702)
4141 VEHICLE RENTAL TAX	53,559	57,905	43,345	200,000	-	200,000	73,622	43,322	25,304	8,297	18,736	169,281	125,936
Total Revenue from Taxes	23,821,098	24,614,869	23,138,701	49,154,430	-	49,154,430	8,478,261	26,466,427	1,416,262	3,192,929	2,834,195	42,388,073	19,249,372
Revenue in Lieu of Taxes													
4210 PAYMENT IN LIEU OF TAX	83,270	97,534	61,275	135,500	-	135,500	739	118,820	33,984	-	-	153,543	92,268
Total Revenue in Lieu of Taxes	83,270	97,534	61,275	135,500	-	135,500	739	118,820	33,984	-	-	153,543	92,268
Revenue from Fees													
4301 COUNTY ATTY EXCESS FEES	-	169,310	-	-	-	-	-	-	-	-	-	-	-
4302 COUNTY CLERK EXCESS FEES	1,226,698	966,956	891,057	1,200,000	-	1,200,000	97,104	488,841	257,446	-	-	843,391	(47,667)
4304 COUNTY SHERIFF EXCESS FEE	839,238	854,639	677,037	830,000	-	830,000	125,482	61,813	599,629	-	-	786,924	109,886
4307 EXCESS FEES 75 % ACCOUNT	-	3,745,906	-	-	-	-	-	-	-	-	-	-	-
Total Revenue from Fees	2,065,936	5,736,811	1,568,095	2,030,000	-	2,030,000	222,585	550,654	857,075	-	-	1,630,314	62,220
Revenue from License & Permits													
4401 BUSINESS LICENSES	2,541	722	722	-	-	-	-	299	10	76	86	470	(252)
4417 CATV FRANCHISE FEES	170,650	170,911	128,183	170,000	-	170,000	42,728	42,728	14,243	14,243	14,243	128,184	0
Total Revenue from License & Permits	173,192	171,633	128,905	170,000	-	170,000	42,728	43,027	14,252	14,319	14,328	128,654	(252)
Intragovernmental Revenue													
4501 OMITTED PROPERTY TAXES	181,455	90,009	33,782	70,000	-	70,000	15,667	5,603	-	6,019	-	27,290	(6,492)
4503 FEDERAL GRANTS REIMBURSED	33,040	26,319	26,319	99,990	-	99,990	24,188	30,142	-	-	10,396	64,726	38,407
4503 001 FED GRANT - CARES ACT	-	-	-	-	-	-	-	-	-	-	-	-	-
4504 FEDERAL GRANTS/PASS THRU	6,379	23,763	23,763	42,500	-	42,500	-	(30,142)	-	-	30,142	-	(23,763)
4504 002 FED GRANT ARPA FUND 84	-	5,000,000	5,000,000	946,850	-	946,850	266,017	184,750	178,961	-	-	629,728	(4,370,272)
4504B I-75 ENFORCEMENT GRANT	2,823	2,249	2,119	5,800	-	5,800	473	831	-	-	376	1,680	(438)
4505 MOTAX FROM OTHER COUNTIES	268,181	396,940	247,496	270,000	-	270,000	139,166	48,604	-	58,561	-	246,331	(1,164)
4505R FEMA REIMBURSE/REFUND	-	-	-	-	-	-	-	-	-	-	-	-	-
4506B PARKING GARAGE CONST REIM	-	-	-	13,000,000	-	13,000,000	-	-	-	491,885	97,612	589,497	589,497
4506C AOC COURTROOM CONST REIM	-	-	-	3,000,000	-	3,000,000	-	-	-	-	-	-	-
4507A FLOOD CONTROL GRANT A	-	-	-	-	-	-	-	-	-	-	-	-	-
4507B FLOOD CONTROL GRANT B	-	-	-	-	-	-	-	-	-	-	-	-	-
4507C FLOOD CONTROL GRANT C	-	-	-	-	-	-	-	-	-	-	-	-	-
4509 SCHOOL TRANSPORTATION REC	-	-	-	900,000	-	900,000	-	740,429	-	-	-	740,429	740,429
4510 STATE GRANTS/REIMBURSEMEN	77,448	257,123	51,967	27,000	-	27,000	4,890	9,323	226,560	1,230	2,030	244,034	192,067
4510A MEDICAL SVCS EQUIP GRANT	-	10,000	10,000	10,000	-	10,000	10,000	-	-	-	-	10,000	-
4510N J SPEARS LICKING RIVER	150,000	-	-	-	-	-	-	-	-	-	-	-	-
4510R SITE DEVELOPMENT	-	13,000,000	13,000,000	-	-	-	-	-	-	-	-	-	(13,000,000)
4520 ELECTION EXPENSE REIMB	-	35,700	35,700	35,700	-	35,700	17,850	17,850	-	-	-	35,700	-
4521 BOARD OF ASSESS APPEALS	850	-	-	500	-	500	-	-	-	4,275	-	4,275	4,275
4522 LEGAL PROCESS TAX SHARE	664	667	667	770	-	770	565	-	-	-	-	565	(102)
4539 POLICE INCENTIVE PAY	184,070	200,227	149,057	237,400	-	237,400	51,136	45,440	15,938	15,938	15,938	144,391	(4,667)
4541 DES/HAZ MAT'L CLEANUP FEE	38,983	141,465	131,747	10,000	-	10,000	14,383	-	-	-	2,576	16,959	(114,788)
4542 FEDERAL & STATE EMA REIMB	35,157	91,224	81,422	70,000	-	70,000	45,726	-	-	28,649	3,294	77,669	(3,754)
4543 MISC GOVERNMENT PAYMENTS	43,660	-	-	-	-	-	-	-	-	-	-	-	-
4552 REC FROM SCHOOL BOARD	109,308	123,176	91,226	105,000	-	105,000	31,950	-	-	-	-	31,950	(59,277)
Total Intragovernmental Revenue	1,132,019	19,398,861	18,885,265	18,831,510	-	18,831,510	622,011	1,052,832	421,459	606,558	162,364	2,865,223	(16,020,042)

Kenton County Fiscal Court
 Schedule of Revenue
 General Fund - 01
 FY 2024

General Fund - 01
 Schedule of Revenue

Account Title	FY 2022	FY 2023	YTD FY 2023	Original Budget	Adj	Current Budget	1st Qtr	2nd Qtr	January	February	March	FY 2024 YTD	YTD Variance
Revenue from Charges for Services													
4604 PARKS RECEIPTS	-	-	-	57,000	-	57,000	-	-	-	-	-	-	-
4604A ADULT SOFTBALL FEES	6,815	6,780	3,650	-	-	-	-	-	-	780	3,650	4,430	780
4604B YOUTH BASEBALL DEPOSITS	-	-	-	-	-	-	-	-	-	-	-	-	-
4604H SENIOR HARVEST EVENT	9,226	10,607	8,137	-	-	-	7,852	130	-	-	-	7,982	(155)
4604M MISC PARK RECEIPTS	678	5,272	715	-	-	-	-	735	-	-	3,892	4,628	3,913
4604P PROGRAM PARTNERSHIPS/GRNT	-	600	600	-	-	-	-	700	-	-	-	700	100
4604S SHELTERHOUSE RENTALS	36,265	32,252	18,040	-	-	-	8,583	1,275	371	6,929	4,677	21,835	3,795
4604W WILD WEDNESDAY REC/GRNTS	3,795	2,686	1,054	-	-	-	87	-	-	-	-	87	(967)
4607 PARKING RECIPITS	842,282	1,013,870	768,203	1,000,000	-	1,000,000	202,319	244,281	72,270	101,810	48,849	669,529	(98,674)
4610 MDT PAYMENTS	5,000	5,000	-	5,000	-	5,000	-	-	-	-	-	-	-
4612 ANIMAL SHELTER FEES	131,624	138,735	107,535	120,000	-	120,000	38,284	26,520	14,121	11,620	11,163	101,708	(5,827)
4612B ANIMAL CONTROL SERVICES	275,891	275,891	206,969	276,090	-	276,090	68,973	68,973	43,687	25,285	-	206,918	(51)
4615 DATA PROCESSING FEES	247,397	246,081	241,949	533,900	-	533,900	4,949	4,949	1,650	1,650	1,650	14,846	(227,103)
4615A PVA DP SERVICE FEES	53,985	56,413	56,413	-	-	-	-	-	-	-	64,364	64,364	7,951
4615B CO CLERK DP SERVICE FEES	2,308	2,062	2,062	-	-	-	6,700	-	-	-	-	6,700	4,638
4615C CO SHERIFF DP SERVICE FEE	68,613	73,202	73,202	-	-	-	-	-	-	-	-	-	(73,202)
4615D JAIL DP SERVICE FEES	60,256	59,662	59,662	-	-	-	-	-	-	-	-	-	(59,662)
4615G DRUG STRIKE FORCE DP SVC	13,810	13,381	13,381	-	-	-	-	-	16,714	-	-	16,714	3,333
4615H DATA SERVICES/SALES	188	-	-	-	-	-	-	-	-	-	-	-	-
4615K CLERK WEB DATA SUBSCRIPT	-	-	-	-	-	-	-	-	-	-	-	-	-
4615L PVA WEB DATA SUBSCRIPT	-	-	-	-	-	-	-	-	-	-	-	-	-
4615M CLERK & PVA WEB SUBSCRIPT	-	-	-	-	-	-	-	-	-	-	-	-	-
4643 POSTAGE REIMBURSEMENT	212	354	145	-	-	-	-	247	-	-	-	247	102
4644 WARRANT SERVICE FEES	2,980	2,405	1,765	3,000	-	3,000	210	150	30	35	115	540	(1,225)
Total Revenue from Charges for Services	1,761,325	1,945,253	1,563,480	1,994,990	-	1,994,990	337,957	347,958	148,844	148,108	138,360	1,121,227	(442,253)
Revenue from Miscellaneous Sources													
4702A TELEPHONE FEES	-	-	-	-	-	-	-	-	-	-	-	-	-
4703 CONCESSION RECEIPTS	4,607	5,211	3,848	4,800	-	4,800	1,540	1,477	387	378	490	4,273	425
4704 SALE SURPLUS PROPERTY	96,933	222,924	157,598	70,000	-	70,000	31,591	121,435	59,583	-	-	212,609	55,011
4705 SALE OR REAL PROPERTY	274,860	-	-	-	-	-	368,600	-	-	-	-	368,600	368,600
4711 MISC RENTALS & LEASES	217,474	160,194	138,803	92,200	-	92,200	36,057	27,031	12,735	4,713	9,733	90,269	(48,534)
4711A RIEDLIN SCHOTT ROOM RENT	3,650	4,825	4,525	5,000	-	5,000	350	500	350	200	275	1,675	(2,850)
4712 COVINGTON COURTHOUSE RENT	-	-	-	855,000	-	855,000	-	-	-	-	-	-	-
4712A AOC COURT FACILITIES RENT	861,301	852,015	831,671	-	-	-	406,934	212,975	231,050	-	-	850,959	19,288
4712D COUNTY ATTORNEY IV-D RENT	-	63,280	47,460	63,280	-	63,280	15,820	15,820	-	10,547	5,273	47,460	-
4712E COMMONWEALTH ATTY RENT	79,632	79,632	79,632	79,640	-	79,640	39,816	19,908	-	-	19,908	79,632	-
4712G OFFICE OF ATTORNEY GENERAL	26,629	35,505	26,629	26,630	-	26,630	8,876	8,876	8,876	-	-	26,629	-
4712H MILLS ROAD HOUSE RENT	1,562	-	-	-	-	-	-	-	-	-	-	-	-
4712h PDS RENT	78,000	78,000	52,000	78,000	-	78,000	19,500	19,500	-	13,000	6,500	58,500	6,500
4726 INSURANCE CLAIM PROCEEDS	-	-	-	-	-	-	-	-	-	-	-	-	-
4728 BEQUESTS AND DONATIONS	3,000	10	-	3,000	-	3,000	-	-	-	20	125,000	125,020	125,020
4728A ANIMAL SHELTER DONATIONS	43,567	180,181	175,415	50,000	-	50,000	5,701	18,869	3,487	1,161	4,557	33,775	(141,641)
4728B PRIVATE GRANT/DONATION	8,400	8,648	2,093	-	-	-	6,500	18,280	-	-	-	24,780	22,687
4728C KENTON CARES	-	-	-	1,000	-	1,000	-	-	-	-	-	-	-
4730 COPY FEES/ACCIDENT RPTS	1,555	1,434	1,089	-	-	-	267	423	128	154	195	1,167	77
4731 MISCELLANEOUS RECIPITS	1,065,815	124,718	87,655	20,000	-	20,000	1,786	83,223	7,482	369	-	92,860	5,204
4732 REVOLVING LOAN REVENUE	-	-	-	-	-	-	2,273,161	-	-	-	-	2,273,161	2,273,161
4733 INSURANCE PREMIUM PAYMENT	80,913	149,871	-	150,000	-	150,000	143,953	-	18,243	-	-	162,196	162,196
4733H PAUPER/INDIGENT REIMBURSE	-	-	-	-	-	-	-	-	-	-	-	-	-
4751 CATV WAGE AND FB REIMB	396,246	423,400	310,785	512,070	-	512,070	126,484	90,975	29,132	27,290	39,848	313,729	2,944
4755 DRUG STRIKE FORCE WAGE/FB	412,464	461,231	353,242	471,170	-	471,170	128,046	107,328	36,756	55,118	36,756	364,005	10,763
4756 POLICE SERVICES REIMB	31,385	33,782	25,943	30,000	-	30,000	12,574	6,862	8,868	-	994	29,299	3,355
4761 LOCAL ASSET FORFEITURE	43,469	36,458	26,258	5,000	-	5,000	411	6,854	-	-	-	7,265	(18,993)
4761D DRUG FORFEITURE - NKDSF	27,505	37,926	35,141	400,000	-	400,000	5,637	-	-	30,465	-	36,103	962
4761F FEDERAL ASSET FORFEITURE	50,710	43,885	39,873	140,000	-	140,000	3,557	951	-	-	7,971	12,479	(27,394)
4771 COLT TAX COLLECTION FEE	747,123	811,342	525,376	650,000	-	650,000	184,017	184,375	3,317	77,268	107,589	556,566	31,191
4772 CITY TAX REFUND REIMBURSE	-	-	-	-	-	-	372,491	35,574	22,236	7,823	45,791	483,915	483,915

Kenton County Fiscal Court
 Schedule of Revenue
 General Fund - 01
 FY 2024

General Fund - 01
 Schedule of Revenue

Account Title	FY 2022	FY 2023	YTD FY 2023	Original Budget	Adj	Current Budget	1st Qtr	2nd Qtr	January	February	March	FY 2024 YTD	YTD Variance
4780 FINES AND FORFEITURES	250	1,837	325	-	-	-	-	50	-	-	-	50	(275)
4799 ALLOCATION COLT ADMINISTR	523,500	523,500	-	198,500	-	198,500	-	-	-	-	-	-	-
Total Revenue from Other Sources	5,080,551	4,339,810	2,925,361	3,905,290	-	3,905,290	4,193,670	981,288	442,630	228,506	410,880	6,256,973	3,331,613
Revenue Earned from Interest													
4806 INTEREST ON CHECKING ACCT	55,842	803,988	523,053	500,000	-	500,000	312,502	354,455	115,859	114,486	121,747	1,019,050	495,997
4808 INTEREST ON ASSET MGMT AC	-	1,836,014	1,079,507	1,200,000	-	1,200,000	790,260	970,432	362,133	327,674	343,467	2,793,965	1,714,458
Total Revenue Earned from Interest	55,842	2,640,002	1,602,560	1,700,000	-	1,700,000	1,102,762	1,324,887	477,992	442,160	465,214	3,813,015	2,210,455
Surplus, Borrowing and Transfers													
4901 CASH BALANCE JULY 1ST	27,682,970	26,533,027	26,533,027	35,596,140	-	35,596,140	57,276,737	-	-	-	-	57,276,737	30,743,710
4905 BOND ISSUE PROCEEDS	-	-	-	-	-	-	-	-	-	-	-	-	-
4909 TRANSFER TO OTHER FUNDS	(15,910,000)	(7,920,000)	(7,100,000)	(25,300,000)	-	(25,300,000)	(2,000,000)	(3,300,000)	(1,500,000)	(1,000,000)	(1,000,000)	(8,800,000)	(1,700,000)
4910 TRANSFER FROM OTHER FUNDS	3,394,000	7,340,000	-	7,000,000	-	7,000,000	-	7,000,000	-	-	-	7,000,000	7,000,000
Total Surplus, Borrowing and Transfers	15,166,970	25,953,027	19,433,027	17,296,140	-	17,296,140	55,276,737	3,700,000	(1,500,000)	(1,000,000)	(1,000,000)	55,476,737	36,043,710
Grand Total Revenue General Fund	49,340,203	84,897,801	69,306,669	95,217,860	-	95,217,860	70,277,448	34,585,894	2,312,497	3,632,580	3,025,340	113,833,760	44,527,090

Kenton County Fiscal Court
 Schedule of Expenditures
 General Fund - 01
 FY 2024

General Fund - 01
 Schedule of Expenditures

Account Title	FY 2022	FY 2023	YTD FY 2023	Original Budget	Adj	Current Budget	1st Qtr	2nd Qtr	January	February	March	FY 2024 YTD	Encumbrance	YTD Variance
Office of Judge/Executive (5001)														
5101 ELECTED OFFICIAL	129,235	137,649	104,891	151,180.00	-	151,180	38,218	32,758	16,909	11,285	11,285	110,456	-	5,565
5103 DEPUTY	148,547	194,718	89,965	179,380.00	-	179,380	49,431	42,369	21,589	14,527	14,527	142,443	-	52,478
5105 ADMINISTRATOR	106,775	71,714	119,855	160,700.00	-	160,700	44,361	38,662	19,360	12,907	12,907	128,196	-	8,341
5106 DIRECTOR EXTERNAL AFFAIRS	107,741	118,441	90,121	125,800.00	-	125,800	33,040	28,958	14,508	9,672	9,672	95,850	-	5,729
5165 SECRETARY WAGES	152,077	215,258	162,197	313,440.00	-	313,440	53,851	67,272	30,125	20,761	21,865	193,874	-	31,677
5186 LONGEVITY	1,394	719	67	690.00	-	690	-	-	-	-	-	-	-	(67)
5189 UNUSED SICK PAY	-	71,988	71,988	-	-	-	-	-	-	-	-	-	-	(71,988)
5201 SOCIAL SECURITY	48,388	60,337	45,660	71,240.00	-	71,240	16,510	14,087	7,630	5,134	5,267	48,628	-	2,968
5202 RETIREMENT	165,300	181,474	133,395	219,060.00	-	219,060	50,108	42,307	20,256	14,027	13,932	140,630	-	7,235
5203 VISION CARE	600	586	586	1,650.00	-	1,650	-	-	-	-	-	-	-	(586)
5204 LIFE INSURANCE	691	1,000	-	1,000.00	-	1,000	-	-	-	-	-	-	-	-
5205 HEALTH & DENTAL INSURANCE	86,040	80,100	62,862	81,360.00	-	81,360	17,931	25,920	12,614	9,586	10,071	76,122	-	13,260
5207 DISABILITY INSURANCE	4,300	5,780	-	6,240.00	-	6,240	-	-	-	-	-	-	-	-
5208 UNEMPLOYMENT INSURANCE	642	351	-	700.00	-	700	-	-	-	-	-	-	-	-
5209 WORKERS COMPENSATION	17,780	25,000	-	25,890.00	-	25,890	-	-	-	-	-	-	-	-
5445 OFFICE SUPPLIES	12,261	16,859	13,435	25,000.00	-	25,000	3,520	5,681	663	2,422	1,363	13,649	-	214
5573 TELEPHONE AND PAGER	11,067	8,799	6,638	11,000.00	-	11,000	2,519	2,267	820	770	770	7,145	-	507
Total Office of Judge/Executive	992,837	1,190,774	901,661	1,374,330.00	-	1,374,330	309,489	300,282	144,473	101,090	101,658	956,992	-	55,332
Office of County Attorney (5005)														
5101 ELECTED OFFICIAL	54,300	57,958	44,165	63,660.00	-	63,660	16,092	13,793	7,127	4,752	4,752	46,516	-	2,351
5105 ADMINISTRATOR	85,000	100,000	100,000	100,000.00	-	100,000	100,000	-	-	-	-	100,000	-	-
5165 SECRETARY WAGES	27,747	27,747	21,344	28,450.00	-	28,450	7,470	6,403	3,202	2,134	2,134	21,344	-	-
5201 SOCIAL SECURITY	6,160	6,170	4,911	7,050.00	-	7,050	1,762	1,510	773	516	516	5,077	-	166
5202 RETIREMENT	22,112	22,059	17,550	21,500.00	-	21,500	5,499	4,714	2,411	1,607	1,607	15,838	-	(1,711)
5203 VISION CARE	-	-	-	450.00	-	450	-	-	-	-	-	-	-	-
5204 LIFE INSURANCE	230	250	-	250.00	-	250	-	-	-	-	-	-	-	-
5205 HEALTH & DENTAL INSURANCE	31,680	30,462	24,369	31,680.00	-	31,680	8,529	7,311	3,655	2,437	2,437	24,369	-	-
5207 DISABILITY INSURANCE	560	610	-	620.00	-	620	-	-	-	-	-	-	-	-
5208 UNEMPLOYMENT INSURANCE	97	70	-	140.00	-	140	-	-	-	-	-	-	-	-
5209 WORKERS COMPENSATION	2,300	2,540	-	2,570.00	-	2,570	-	-	-	-	-	-	-	-
Total Office of County Attorney	230,186	247,865	212,339	256,370.00	-	256,370	139,353	33,731	17,168	11,446	11,446	213,144	-	806
Office of County Clerk (5010)														
5307 AUDIT SERVICES	15,417	6,427	-	25,000.00	-	25,000	-	5,898	-	-	-	5,898	-	5,898
5368 TAX BILL PREPARATION	33,580	34,360	10,419	36,000.00	-	36,000	-	10,510	-	-	-	10,510	-	91
5445 OFFICE SUPPLIES	1,903	-	-	20,000.00	-	20,000	83	660	-	-	-	743	-	743
Total Office of County Clerk	50,900	40,787	10,419	81,000.00	-	81,000	83	17,067	-	-	-	17,150	-	6,731
Office of County Sheriff (5015)														
5302 ADVERTISING	6,697	6,697	-	7,000.00	8,500	15,500	15,387	-	-	-	-	15,387	-	15,387
5307 AUDIT SERVICES	14,121	4,445	-	20,000.00	-	20,000	5,776	847	947	-	5,447	13,017	-	13,017
5563 POSTAGE EXPENSES	26,448	27,765	27,765	32,000.00	-	32,000	19,356	10,790	1,855	-	-	32,000	-	4,235
5573 TELEPHONE AND PAGER	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Office of County Sheriff	47,266	38,906	27,765	59,000.00	8,500	67,500	40,519	11,636	2,802	-	5,447	60,404	-	32,640
Office of County Coroner (5020)														
5101 ELECTED OFFICIAL	48,687	51,939	39,275	58,450.00	-	58,450	14,775	12,665	6,332	4,222	4,222	42,215	-	2,941
5103 DEPUTY	97,645	105,231	78,023	125,570.00	-	125,570	31,742	27,208	13,604	9,069	9,069	90,693	-	12,670
5201 SOCIAL SECURITY	11,373	12,221	9,118	14,080.00	-	14,080	3,620	3,103	1,552	1,034	1,034	10,344	-	1,226
5202 RETIREMENT	13,384	13,915	10,522	13,650.00	-	13,650	3,449	2,956	1,478	985	985	9,853	-	(669)
5204 LIFE INSURANCE	10	130	-	130.00	-	130	-	-	-	-	-	-	-	-
5207 DISABILITY INSURANCE	1,040	1,100	-	1,240.00	-	1,240	-	-	-	-	-	-	-	-
5208 UNEMPLOYMENT INSURANCE	179	211	-	490.00	-	490	-	-	-	-	-	-	-	-
5209 WORKERS COMPENSATION	4,280	4,550	-	5,120.00	-	5,120	-	-	-	-	-	-	-	-
5308 AUTOPSIES & ATTENDANT SVC	52,768	63,467	41,583	100,000.00	-	100,000	12,749	17,435	15,498	12,463	-	58,145	5,663	16,562
5340 VEHICLE REPAIRS DISASTER TRL	-	-	-	500.00	-	500	-	-	-	-	-	-	-	-
5481 UNIFORMS	-	-	-	600.00	-	600	-	-	-	-	-	-	-	-
5576 TRAVEL	10,500	10,381	7,346	10,500.00	-	10,500	1,405	2,878	346	1,661	2,451	8,742	-	1,395
Total Office of County Coroner	239,865	263,145	185,867	330,330.00	-	330,330	67,741	66,244	38,810	29,435	17,762	219,992	5,663	34,125

Kenton County Fiscal Court
 Schedule of Expenditures
 General Fund - 01
 FY 2024

General Fund - 01
 Schedule of Expenditures

Account Title	FY 2022	FY 2023	YTD FY 2023	Original Budget	Adj	Current Budget	1st Qtr	2nd Qtr	January	February	March	FY 2024 YTD	Encumbrance	YTD Variance
County Commissioners (5025)														
5101 ELECTED OFFICIAL	127,421	127,421	98,016	135,710.00	-	135,710	34,306	29,405	14,702	9,802	9,802	98,016	-	-
5125 FISCAL COURT CLERK WAGES	54,181	60,479	45,887	64,820.00	-	64,820	17,024	15,230	7,644	5,096	5,096	50,090	-	4,203
5201 SOCIAL SECURITY	13,970	14,305	10,956	15,340.00	-	15,340	3,907	3,398	1,693	1,129	1,129	11,257	-	300
5202 RETIREMENT	15,286	16,202	12,293	15,130.00	-	15,130	3,973	3,555	1,784	1,189	1,189	11,691	-	(602)
5203 VISION CARE	-	-	-	150.00	-	150	-	-	-	-	-	-	-	-
5204 LIFE INSURANCE	115	130	-	130.00	-	130	-	-	-	-	-	-	-	-
5205 HEALTH & DENTAL INSURANCE	17,838	9,000	6,923	9,000.00	6,840	15,840	2,423	2,077	2,617	1,745	1,745	10,606	-	3,683
5207 DISABILITY INSURANCE	370	440	-	440.00	-	440	-	-	-	-	-	-	-	-
5208 UNEMPLOYMENT INSURANCE	63	141	-	280.00	-	280	-	-	-	-	-	-	-	-
5209 WORKERS COMPENSATION	5,150	5,670	-	5,580.00	-	5,580	-	-	-	-	-	-	-	-
Total County Commissioners	234,393	233,788	174,075	246,580.00	6,840	253,420	61,633	53,664	28,441	18,961	18,961	181,660	-	7,584
PVA (5030)														
5302 ADVERTISING	-	-	-	1,300.00	-	1,300	-	-	-	-	-	-	-	-
5367 STATUTORY CONTRIBUTION	250,000	250,000	187,500	250,000.00	-	250,000	62,500	62,500	62,500	-	-	187,500	-	-
5673 TELEPHONE AND PAGER	7,366	7,338	5,510	10,000.00	-	10,000	1,825	1,847	617	617	617	5,525	-	15
Total PVA	257,366	257,338	193,010	261,300.00	-	261,300	64,325	64,347	63,117	617	617	193,025	-	15
Board of Assessments (5035)														
5191 BOARD MEMBER FEES	3,825	5,450	3,500	8,500.00	3,000	11,500	6,925	375	525	900	450	9,175	-	5,675
Total Board of Assessments	3,825	5,450	3,500	8,500.00	3,000	11,500	6,925	375	525	900	450	9,175	-	5,675
County Treasurer (5040)														
5102 STATUTORY APPOINTEE	125,442	140,464	105,962	164,500.00	-	164,500	42,668	36,918	18,459	12,306	12,306	122,656	-	16,694
5127 ACCOUNT CLERK WAGES	218,753	263,192	198,886	335,870.00	-	335,870	75,023	66,704	33,594	22,307	22,307	219,935	-	21,049
5133 PURCHASING PERSONNEL WAGE	50,178	58,617	43,421	67,500.00	-	67,500	17,730	15,549	7,790	5,194	5,194	51,456	-	8,035
5142 LICENSE INSPECTOR SALARY	262,818	358,458	267,060	456,340.00	-	456,340	108,629	97,023	49,279	32,813	32,990	320,734	-	53,674
5178 OVERTIME	-	25	25	2,000.00	-	2,000	30	-	-	-	20	50	-	25
5179 PARTTIME/TEMPORARY WORKER	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5186 LONGEVITY	817	850	-	890.00	-	890	-	-	-	-	-	-	-	-
5201 SOCIAL SECURITY	49,418	61,812	46,315	77,530.00	-	77,530	18,356	16,286	8,357	5,561	5,538	54,097	-	7,782
5202 RETIREMENT	161,786	199,310	149,786	220,100.00	-	220,100	54,598	50,580	25,584	17,035	17,040	164,837	-	15,051
5203 VISION CARE	788	1,366	1,066	3,150.00	-	3,150	1,089	-	-	-	-	1,089	-	22
5204 LIFE INSURANCE	1,258	1,630	-	1,630.00	-	1,630	-	-	-	-	-	-	-	-
5205 HEALTH & DENTAL INSURANCE	194,152	189,305	140,703	221,970.00	-	221,970	57,172	49,743	24,717	16,247	16,616	164,495	-	23,792
5207 DISABILITY INSURANCE	5,200	5,920	-	6,970.00	-	6,970	-	-	-	-	-	-	-	-
5208 UNEMPLOYMENT INSURANCE	869	527	-	1,050.00	-	1,050	-	-	-	-	-	-	-	-
5209 WORKERS COMPENSATION	21,520	25,060	-	28,180.00	-	28,180	-	-	-	-	-	-	-	-
5445 OFFICE SUPPLIES	11,356	14,708	10,492	24,000.00	-	24,000	7,007	6,120	3,868	2,764	657	20,416	792	9,924
5565 PRINTING/COPYING/FORMS	20,849	18,947	17,398	20,000.00	-	20,000	5,054	5,877	-	1,856	6,402	19,188	-	1,791
5673 TELEPHONE AND PAGER	7,082	7,074	5,309	8,000.00	-	8,000	1,772	1,772	592	592	592	5,310	-	1
Total County Treasurer	1,132,287	1,347,265	986,422	1,639,680.00	-	1,639,680	389,116	346,571	172,240	116,674	119,662	1,144,264	792	157,842
Technology Services (5057)														
5107 DIRECTOR	86,014	90,825	74,957	120,830.00	-	120,830	31,735	28,051	14,064	9,376	9,376	92,602	-	17,645
5131 DATA PROCESSING PERSONNEL	373,061	410,501	310,625	449,600.00	-	449,600	104,514	85,987	47,570	34,444	34,444	306,958	-	(3,667)
5186 LONGEVITY	954	770	-	810.00	-	810	-	-	-	-	-	-	-	-
5189 UNUSED SICK PAY	42,863	-	-	-	15,500	15,500	15,485	-	-	-	-	15,485	-	15,485
5201 SOCIAL SECURITY	38,265	38,327	29,472	44,180.00	-	44,180	10,358	8,691	4,673	3,315	3,318	30,354	-	882
5202 RETIREMENT	118,090	144,610	111,388	144,530.00	-	144,530	35,441	26,281	12,994	8,784	8,784	92,285	-	(19,103)
5203 VISION CARE	817	-	-	1,200.00	-	1,200	900	-	-	-	-	900	-	900
5204 LIFE INSURANCE	691	880	-	750.00	-	750	-	-	-	-	-	-	-	-
5205 HEALTH & DENTAL INSURANCE	80,642	68,468	52,668	68,470.00	23,000	91,470	18,434	17,600	11,904	8,674	8,674	65,286	-	12,618
5207 DISABILITY INSURANCE	3,630	3,810	-	3,870.00	-	3,870	-	-	-	-	-	-	-	-
5208 UNEMPLOYMENT INSURANCE	628	246	-	420.00	-	420	-	-	-	-	-	-	-	-
5209 WORKERS COMPENSATION	14,990	15,790	-	16,060.00	-	16,060	-	-	-	-	-	-	-	-
5319 SOFTWARE DEVELOPMENT	108,718	28,433	28,433	103,500.00	67,000	170,500	46,424	61,530	-	-	-	107,954	11,606	79,521
5337 DP MAINT & REPAIR SVCS	338,641	453,738	334,538	498,610.00	42,000	540,610	178,866	120,496	34,332	38,672	30,023	402,389	59,510	67,851
5413 DP SUPPLIES	4,400	4,295	1,677	5,000.00	-	5,000	789	2,185	-	161	223	3,358	-	1,681
5673 TELEPHONE AND PAGER	6,731	5,857	4,373	6,200.00	-	6,200	1,483	1,389	660	506	631	4,669	-	297
5703 COMMUNICATIONS - IT LINES	123,307	141,353	103,766	199,660.00	-	199,660	36,533	28,645	17,575	15,634	12,371	110,758	1,920	6,992

Kenton County Fiscal Court
 Schedule of Expenditures
 General Fund - 01
 FY 2024

General Fund - 01
 Schedule of Expenditures

Account Title		FY 2022	FY 2023	YTD FY 2023	Original Budget	Adj	Current Budget	1st Qtr	2nd Qtr	January	February	March	FY 2024 YTD	Encumbrance	YTD Variance
5705	DATA PROCESSING EQUIPMENT	32,101	29,919	25,647	37,250.00	-	37,250	7,837	8,152	880	-	591	17,459	1,530	(8,187)
	Total Technology Services	1,374,543	1,437,822	1,077,542	1,700,940.00	147,500	1,848,440	488,797	389,007	144,651	119,566	108,435	1,250,457	74,567	172,915
County Law Library (5060)															
5101	ELECTED OFFICIAL	1,200	1,200	600	1,200.00	-	1,200	-	600	-	-	-	600	-	-
	Total County Law Library	1,200	1,200	600	1,200.00	-	1,200	-	600	-	-	-	600	-	-
Election Expense (5065)															
5192	ELECTION OFFICERS	68,996	161,411	80,216	190,000.00	-	190,000	6,569	106,158	8,756	-	2,477	123,961	-	43,745
5193	ELECTION COMMISSIONERS	7,500	12,100	6,950	16,000.00	-	16,000	-	4,950	-	-	-	4,950	-	(2,000)
5199	MEETING FEES	4,920	17,177	4,960	30,000.00	-	30,000	-	11,070	30	-	-	11,100	-	6,140
5302	ADVERTISING	412	6,153	12,333	18,000.00	-	18,000	-	2,721	-	-	-	2,721	-	(9,613)
5347	POLLING PLACE RENTAL	4,702	10,523	3,123	20,000.00	-	20,000	-	4,975	-	-	-	4,975	-	1,852
5445	OFFICE SUPPLIES	23,830	12,138	9,628	24,000.00	-	24,000	4,293	11,751	1,718	-	2,261	20,022	3,316	10,394
5665	POSTAGE EXPENSES	-	41,809	41,310	100,000.00	-	100,000	-	2,679	-	-	-	2,679	-	(38,632)
5593	VOTING MACHINE MAINT	109,888	133,055	105,197	220,000.00	-	220,000	212	49,673	-	-	1,175	51,060	-	(54,137)
5737	VOTING MACHINES	906,823	312,295	293,656	850,000.00	-	850,000	224,843	155,599	-	33,521	1,150	415,113	-	121,457
	Total Election Expense	1,127,071	706,662	557,374	1,468,000.00	-	1,468,000	235,916	349,575	10,504	33,521	7,064	636,581	3,316	79,207
Planning & Zoning (5070)															
5502	BLDG & ZONING ADMIN	36,908	39,251	30,801	45,000.00	-	45,000	6,782	6,158	2,435	2,271	2,657	20,302	-	(10,499)
	Total Planning & Zoning	36,908	39,251	30,801	45,000.00	-	45,000	6,782	6,158	2,435	2,271	2,657	20,302	-	(10,499)
Economic Development (5075)															
5515A	J SPEARS LICKING RIVER GR	103,437	-	-	185,070.00	11,493	196,563	-	11,493	-	-	-	11,493	-	11,493
	Total Economic Development	103,437	-	-	185,070.00	11,493	196,563	-	11,493	-	-	-	11,493	-	11,493
Courthouse - Independence (5080)															
5175	BLDG MAINT PERS WAGES	140,461	145,355	126,501	156,380.00	-	156,380	21,997	19,290	9,665	6,443	6,443	63,838	-	(62,663)
5186	LONGEVITY	869	601	601	-	-	-	-	-	-	-	-	-	-	(601)
5189	UNUSED SICK PAY	-	37,580	37,580	-	-	-	-	-	-	-	-	-	-	(37,580)
5201	SOCIAL SECURITY	10,679	13,959	12,527	11,970.00	-	11,970	1,671	1,466	733	489	489	4,849	-	(7,678)
5202	RETIREMENT	38,089	36,182	31,131	36,500.00	-	36,500	5,134	4,502	2,256	1,504	1,504	14,900	-	(16,232)
5203	VISION CARE	-	300	300	600.00	-	600	-	-	-	-	-	-	-	(300)
5204	LIFE INSURANCE	230	250	-	250.00	-	250	-	-	-	-	-	-	-	-
5205	HEALTH & DENTAL INSURANCE	36,480	28,565	23,331	54,960.00	-	54,960	6,106	5,234	2,617	1,745	1,745	17,446	-	(5,885)
5207	DISABILITY INSURANCE	960	1,040	-	1,050.00	-	1,050	-	-	-	-	-	-	-	-
5208	UNEMPLOYMENT INSURANCE	165	70	-	140.00	-	140	-	-	-	-	-	-	-	-
5209	WORKERS COMPENSATION	3,930	4,290	-	4,350.00	-	4,350	-	-	-	-	-	-	-	-
5334	BUILDING AND GROUNDS	43,652	56,156	39,945	69,000.00	6,500	75,500	39,487	27,630	(21,394)	6,605	2,953	55,281	6,687	15,336
5340F	VEHICLE REPAIRS / FLEET	2,088	1,194	1,194	4,100.00	-	4,100	166	86	-	21	-	273	-	(921)
5365	SECURITY SERVICES	743	743	558	1,300.00	-	1,300	186	186	249	-	-	620	-	63
5366	SOLID WASTE COLLECTION	717	720	540	900.00	-	900	196	195	65	65	65	586	-	46
5429	GASOLINE	69	-	-	1,000.00	-	1,000	156	159	-	-	-	315	-	315
5429F	GASOLINE / FLEET CHARGES	4,113	3,710	3,293	4,600.00	-	4,600	398	131	165	42	127	862	-	(2,431)
5475	TOOLS	1,221	332	132	1,500.00	-	1,500	240	252	-	-	41	533	-	401
5481	UNIFORMS	437	140	140	2,100.00	-	2,100	570	-	140	-	168	878	-	738
5573	TELEPHONE AND PAGER	2,314	2,249	1,747	2,850.00	-	2,850	439	347	248	149	149	1,332	-	(415)
5578	UTILITIES	14,916	13,685	11,952	20,250.00	-	20,250	3,816	3,771	-	3,885	15	11,486	-	(465)
5581	WATER AND SEWER	2,166	2,503	1,908	3,360.00	-	3,360	684	972	-	677	-	2,333	-	424
5742	BUILDING & CONSTRUCTION	247,491	616,875	571,328	481,000.00	574,042	1,055,042	8,789	265,200	12,964	22,465	-	309,418	76,919	(261,910)
	Total Courthouse - Independence	551,792	966,499	864,707	858,160.00	580,542	1,438,702	90,036	329,420	7,708	44,088	13,699	484,950	83,606	(379,757)
Kenton County Justice Center (5081)															
5185	JUSTICE CENTER COORDINATO	8,759	23,780	-	25,000.00	-	25,000	-	-	-	-	-	-	-	-
5315	BLDG OPERATION CONTRACT	447,447	459,565	343,886	485,900.00	-	485,900	115,679	121,926	40,642	40,642	40,642	359,530	-	15,645
5365	SECURITY SERVICES	420	420	315	1,000.00	-	1,000	105	105	120	-	-	330	-	15
5366	SOLID WASTE COLLECTION	18,383	18,169	12,977	20,000.00	-	20,000	5,282	4,342	1,698	1,598	1,598	14,519	-	1,541
5406	BLDG MAINT SUPPLIES	1,519	2,278	1,589	3,900.00	-	3,900	805	512	147	927	216	2,607	-	1,018
5573	TELEPHONE AND PAGER	5,252	4,715	3,494	5,000.00	-	5,000	1,221	805	805	402	356	3,589	-	94
5578	UTILITIES	309,924	305,077	250,409	413,400.00	-	413,400	88,728	75,994	22,187	27,822	24,052	238,782	-	(11,627)
5581	WATER AND SEWER	8,654	12,570	10,112	15,600.00	4,000	19,600	4,051	9,489	1,264	1,235	-	16,038	-	5,926

Kenton County Fiscal Court
 Schedule of Expenditures
 General Fund - 01
 FY 2024

General Fund - 01
 Schedule of Expenditures

Account Title		FY 2022	FY 2023	YTD FY 2023	Original Budget	Adj	Current Budget	1st Qtr	2nd Qtr	January	February	March	FY 2024 YTD	Encumbrance	YTD Variance
5,740	AOC BUILDING REPAIRS	218,236	259,329	54,220	3,000,000.00	50,757	3,050,757	52,829	18,341	-	-	-	71,169	-	16,949
	Total Kenton County Justice Center	1,018,595	1,085,902	677,003	3,969,800.00	54,757	4,024,557	268,698	231,514	66,862	72,625	66,864	706,564	-	29,561
Parking Garage (5085)															
5315	BLDG OPERATION CONTRACT	378,168	376,068	266,365	395,500.00	-	395,500	95,287	96,247	33,705	32,066	30,727	288,032	-	21,667
5336	EQUIPMENT REPAIRS	3,008	6,750	6,495	9,000.00	-	9,000	760	228	-	-	-	988	-	(5,507)
5352	ELEVATOR MAINTENANCE	10,491	10,404	7,637	12,200.00	-	12,200	3,922	2,917	972	972	972	9,755	-	2,118
5365	SECURITY SERVICES	347	261	174	1,000.00	-	1,000	87	87	120	-	-	294	-	120
5427	GARAGE MAINT & SUPPLIES	3,948	1,754	1,519	4,000.00	-	4,000	272	803	-	-	-	1,075	-	(445)
5578	UTILITIES	60,641	71,038	55,319	89,500.00	-	89,500	16,868	18,827	7,376	7,268	5,823	56,162	-	843
5581	WATER AND SEWER	2,018	2,700	1,858	3,400.00	-	3,400	656	646	561	942	-	2,806	-	948
5750	GARAGE CONSTRUCTION	108,755	250,800	250,800	350,000.00	443,735	793,735	191,635	35,643	132,633	-	-	359,910	37,100	109,110
	Total Parking Garage	567,376	719,775	590,168	864,600.00	443,735	1,308,335	309,487	155,398	175,367	41,248	37,523	719,023	37,100	128,855
Courthouse - Covington (5086)															
5175	BLDG MAINT PERS WAGES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5186	LONGEVITY	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5201	SOCIAL SECURITY	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5202	RETIREMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5204	LIFE INSURANCE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5205	HEALTH & DENTAL INSURANCE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5207	DISABILITY INSURANCE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5208	UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5209	WORKERS COMPENSATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5315	BLDG OPERATION CONTRACT	433,967	437,343	326,053	489,680.00	-	489,680	111,290	115,297	39,100	39,100	39,100	343,887	-	17,834
5329A	RIEDLIN SCHOTT ROOM EXP	2,154	1,736	1,736	30,000.00	-	30,000	-	16,037	-	-	-	16,037	-	14,301
5334	BUILDING AND GROUNDS	50,564	43,539	25,670	49,500.00	-	49,500	1,770	1,317	1,531	5,891	5,612	16,121	-	(9,549)
5346	PEST CONTROL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5352	ELEVATOR MAINTENANCE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5365	SECURITY SERVICES	887	647	485	1,680.00	-	1,680	162	162	279	-	-	602	-	117
5366	SOLID WASTE COLLECTION	4,460	4,594	3,480	6,360.00	-	6,360	1,158	1,158	386	386	386	3,473	-	(7)
5406	BLDG MAINT SUPPLIES	9,530	8,760	5,668	10,500.00	-	10,500	2,279	2,280	326	1,358	814	7,056	-	1,388
5429	GASOLINE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5429F	GASOLINE / FLEET CHARGES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5481	UNIFORMS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5516	HEATING & AIR COND REPAIR	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5573	TELEPHONE AND PAGER	8,452	8,358	6,259	10,000.00	-	10,000	2,105	1,574	1,303	719	719	6,421	-	162
5578	UTILITIES	244,462	274,227	241,406	398,500.00	-	398,500	67,385	96,410	-	54,526	110	218,432	-	(22,974)
5581	WATER AND SEWER	21,826	32,426	29,250	46,000.00	-	46,000	24,642	11,134	853	891	1,076	38,596	-	9,346
5740	BUILDING REPAIRS	-	16,718	13,308	70,000.00	-	70,000	-	2,075	-	-	-	2,075	-	(11,233)
5742	BUILDING & CONSTRUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Courthouse - Covington	776,302	828,349	653,315	1,112,220.00	-	1,112,220	210,791	247,443	43,777	102,871	47,817	652,700	-	(615)
County Police (5105)															
5107	DIRECTOR	99,638	115,878	85,974	132,810.00	-	132,810	34,888	30,371	15,207	10,138	10,138	100,741	-	14,767
5108	POLICE OFFICER SALARIES	1,758,058	1,966,484	1,466,464	2,352,280.00	(12,000)	2,340,280	566,368	459,293	245,225	181,456	186,679	1,639,022	-	172,558
5119	SCHOOL RESOURCE OFFICER	156,703	166,279	127,124	176,700.00	-	176,700	52,492	42,013	19,194	14,729	14,922	143,350	-	16,226
5165	SECRETARY WAGES	89,320	75,730	64,317	72,880.00	-	72,880	20,413	17,612	7,862	6,219	6,219	58,325	-	(5,992)
5178	OVERTIME	180,370	197,493	158,138	200,000.00	-	200,000	73,001	49,322	24,806	15,868	14,137	177,133	-	18,995
5181	POLICE INCENTIVE PAY	147,751	156,965	121,870	163,400.00	-	163,400	40,676	35,412	18,812	11,554	11,499	117,953	-	(3,917)
5182	EDUCATION ALLOWANCE	11,301	10,705	8,177	9,850.00	-	9,850	2,997	2,355	1,177	785	785	8,100	-	(77)
5186	LONGEVITY	2,775	2,369	505	1,940.00	-	1,940	157	-	-	-	-	157	-	(348)
5187	HOLIDAY PAY	70,360	76,400	68,439	89,780.00	-	89,780	17,526	25,853	35,682	-	-	79,062	-	10,622
5188	COURT ATTENDANCE PAY	10,984	9,584	6,349	15,000.00	-	15,000	2,630	2,738	115	529	709	6,722	-	373
5189	UNUSED SICK PAY	-	43,596	43,596	-	26,550	26,550	26,531	-	-	-	-	26,531	-	(17,065)
5201	SOCIAL SECURITY	189,946	213,628	162,828	248,710.00	-	248,710	64,726	50,717	28,057	18,405	18,792	180,697	-	17,869
5202	RETIREMENT	911,236	1,105,063	834,419	1,180,190.00	-	1,180,190	283,447	243,375	135,418	83,837	84,479	830,556	-	(3,863)
5203	VISION CARE	1,308	1,432	1,432	8,250.00	-	8,250	347	300	-	-	-	647	-	(785)
5204	LIFE INSURANCE	3,885	5,000	89	4,880.00	-	4,880	31	27	13	9	9	89	-	-
5205	HEALTH & DENTAL INSURANCE	648,083	568,212	444,716	620,670.00	-	620,670	136,858	115,100	61,574	42,006	40,467	396,005	-	(48,711)
5207	DISABILITY INSURANCE	18,409	19,680	380	21,640.00	-	21,640	135	117	59	39	39	390	-	9
5208	UNEMPLOYMENT INSURANCE	3,089	1,405	-	2,800.00	-	2,800	-	-	-	-	-	-	-	-

Kenton County Fiscal Court
 Schedule of Expenditures
 General Fund - 01
 FY 2024

General Fund - 01
 Schedule of Expenditures

Account Title		FY 2022	FY 2023	YTD FY 2023	Original Budget	Adj	Current Budget	1st Qtr	2nd Qtr	January	February	March	FY 2024 YTD	Encumbrance	YTD Variance
5209	WORKERS COMPENSATION	68,291	81,650	1,578	90,390.00	-	90,390	561	487	244	162	162	1,616	-	38
5314	POLICE SWAT SERVICES	3,000	4,000	4,000	4,260.00	-	4,260	4,000	-	-	-	-	4,000	-	-
5324	TESTING AND EVALUATIONS	9,434	9,229	7,881	10,450.00	-	10,450	5,187	4,030	430	100	60	9,807	-	1,926
5329	JANITORIAL SERVICES	4,380	4,141	2,798	6,250.00	7,200	13,450	898	4,167	-	2,778	1,389	9,233	-	6,435
5330	UNIFORM CLEANING	12,730	9,316	7,177	9,110.00	-	9,110	2,315	2,900	2,067	1,215	-	8,497	-	1,320
5334	BUILDING AND GROUNDS	11,298	15,606	13,488	19,820.00	-	19,820	3,315	3,088	953	2,102	387	9,846	655	(3,642)
5340	VEHICLE MAINTENANCE	735	621	510	840.00	-	840	232	241	152	20	-	644	-	135
5340F	VEHICLE REPAIRS / FLEET	38,090	50,287	34,952	49,940.00	-	49,940	10,538	9,266	4,616	5,912	4,732	35,064	-	111
5366	SOLID WASTE COLLECTION	1,693	1,718	1,405	2,000.00	-	2,000	468	318	110	110	110	1,117	-	(288)
5369	TOWING SERVICE	425	1,040	965	1,500.00	-	1,500	-	-	-	-	-	-	-	(965)
5398	POLICE SERVICES	15,300	8,118	8,118	12,970.00	-	12,970	2,760	2,760	2,760	-	-	8,280	-	162
5401	AMMUNITION	14,168	14,749	10,664	15,830.00	-	15,830	3,512	-	-	-	820	4,332	8,116	(6,332)
5403	ANIMAL FOOD	3,253	2,734	1,942	2,260.00	-	2,260	826	293	413	70	244	1,845	-	(97)
5429	GASOLINE	9,270	8,728	6,517	9,630.00	-	9,630	1,778	2,199	352	555	711	5,595	-	(922)
5429F	GASOLINE / FLEET CHARGES	94,037	113,162	88,864	117,490.00	-	117,490	27,947	25,305	7,115	7,876	8,142	76,385	-	(12,480)
5445	OFFICE SUPPLIES	7,830	7,221	6,039	7,700.00	(50)	7,650	1,426	2,099	234	1,027	898	5,683	121	(356)
5481	UNIFORMS	27,025	19,440	14,506	22,000.00	12,000	34,000	5,689	5,831	2,646	5,432	472	20,071	1,510	5,565
5548	SPECIAL PROJECTS	7,996	597	597	7,000.00	63,559	70,559	39,150	2,885	-	-	414	42,449	26,257	41,852
5560	MERIT BOARD EXPENSES	-	-	-	200.00	50	250	-	84	116	-	-	200	-	200
5569	REGISTRATION & TRAINING	2,575	5,218	4,460	7,100.00	-	7,100	100	2,250	1,315	1,000	-	4,665	-	205
5573	TELEPHONE AND PAGER	16,894	18,471	13,811	19,580.00	-	19,580	4,703	4,649	1,602	1,641	1,609	14,203	-	391
5578	UTILITIES	27,538	30,097	24,105	38,500.00	-	38,500	8,245	10,622	-	5,614	442	24,923	-	819
5581	WATER AND SEWER	3,072	2,935	2,289	3,990.00	-	3,990	674	411	-	657	-	1,741	-	(548)
5709	FURNITURE AND FIXTURES	400	1,151	1,151	5,600.00	-	5,600	-	-	-	-	-	-	-	(1,151)
5717	LAW ENFORCEMENT EQUIPMENT	15,662	72,126	68,825	138,450.00	-	138,450	22,511	4,981	1,232	64,512	808	94,045	38,745	25,220
5741	OTHER CAPITAL PROJECTS	32,109	24,338	24,338	42,000.00	56,000	98,000	12,094	-	-	43,240	(2,703)	52,632	11,553	28,294
5752	ASSET FORFEITURE EXPENSES	117,002	100,698	66,259	50,500.00	10,000	60,500	34,341	11,112	5,481	413	200	51,547	-	(14,712)
5752	STATE ASSET FORFEITURES	-	40,000	40,000	22,850.00	-	22,850	-	7,678	-	10,810	2,703	21,191	703	(18,810)
Total County Police		4,847,425	5,383,292	4,052,056	6,019,990.00	163,309	6,183,299	1,516,492	1,182,263	625,038	540,820	410,475	4,275,087	87,660	223,031
Emergency Management (5135)															
5107	DIRECTOR	107,779	118,777	90,457	125,790.00	-	125,790	33,040	28,958	14,508	9,672	9,672	95,850	-	5,393
5121	ARSON INVESTIGATOR	61,316	68,460	52,078	72,770.00	-	72,770	19,113	16,761	8,398	5,598	5,598	55,468	-	3,390
5165	SECRETARY WAGES	42,714	45,014	34,148	55,030.00	-	55,030	12,660	12,390	5,927	3,360	4,234	38,571	-	4,423
5201	SOCIAL SECURITY	16,084	17,658	13,432	19,400.00	-	19,400	4,929	4,420	2,189	1,414	1,481	14,433	-	1,001
5202	RETIREMENT	52,800	57,400	44,115	55,870.00	-	55,870	15,347	13,052	6,140	4,358	4,473	43,369	-	(746)
5203	VISION CARE	300	202	-	300.00	-	300	300	-	-	-	-	300	-	300
5204	LIFE INSURANCE	230	250	-	250.00	-	250	-	-	-	-	-	-	-	-
5205	HEALTH & DENTAL INSURANCE	30,101	18,000	13,846	18,000.00	-	18,000	4,846	4,154	2,077	1,385	1,385	13,846	-	-
5207	DISABILITY INSURANCE	1,430	1,250	-	1,340.00	-	1,340	-	-	-	-	-	-	-	-
5208	UNEMPLOYMENT INSURANCE	238	141	-	280.00	-	280	-	-	-	-	-	-	-	-
5209	WORKERS COMPENSATION	5,930	6,520	-	7,050.00	-	7,050	-	-	-	-	-	-	-	-
5314	CONTRACTS - GOVT AGENCIES	1,000	1,000	1,000	1,500.00	-	1,500	1,000	-	-	-	-	1,000	-	-
5340F	VEHICLE REPAIRS / FLEET	2,277	1,192	1,016	4,200.00	-	4,200	778	178	-	1,147	-	2,103	-	1,087
5343	MEDICAL SERVICES	20,000	16,667	16,667	20,000.00	-	20,000	6,667	5,000	3,333	-	5,000	20,000	-	3,333
5383	WATER RESCUE	44,000	44,000	44,000	44,000.00	-	44,000	-	-	-	-	44,000	44,000	-	-
5399A	TECHNICAL RESCUE TEAM	5,000	5,000	5,000	5,080.00	-	5,080	-	-	-	5,072	-	5,072	-	72
5416	HAZARDOUS MATERIAL UNIT	20,764	20,764	-	22,000.00	-	22,000	-	-	-	-	20,764	20,764	-	20,764
5418	HAZARDOUS MAT'L'S CLEANUP	29,919	136,618	84,635	10,000.00	10,000	20,000	11,591	1,653	-	-	2,386	15,629	-	(69,006)
5420	DES SUPPLIES AND SERVICES	3,246	4,841	3,823	15,400.00	-	15,400	1,395	2,068	-	402	474	4,340	-	517
5429	GASOLINE	3,624	4,486	3,603	8,000.00	-	8,000	875	1,301	175	256	359	2,965	-	(638)
5429F	GASOLINE / FLEET CHARGES	1,203	1,267	807	4,000.00	-	4,000	498	212	-	73	103	886	-	79
5548	SPECIAL PROJECTS	26,712	18,801	3,076	26,000.00	-	26,000	-	1,964	-	-	24,008	25,973	-	22,896
5548C	COVID-19 EXPENSES	45,130	-	-	-	-	-	-	-	-	-	-	-	-	-
5550	EMERGENCY MED EQUIP GRANT	-	10,000	10,000	10,000.00	-	10,000	10,000	-	-	-	-	10,000	-	-
5573	TELEPHONE AND PAGER	8,563	9,591	7,326	12,000.00	-	12,000	2,264	2,345	760	800	764	6,933	-	(393)
5578	UTILITIES	3,405	3,177	2,455	5,100.00	-	5,100	740	797	245	246	243	2,270	-	(185)
5706	KENTON COUNTY FIRE CHIEFS	39,129	18,802	12,913	1,041,200.00	-	1,041,200	2,772	8,137	2,038	693	3,217	16,857	102	3,944
5739	OTHER EQUIPMENT	7,579	9,909	9,909	45,000.00	-	45,000	7,625	-	-	-	-	7,625	-	(2,284)
Total Emergency Management		580,473	639,788	454,308	1,629,560.00	10,000	1,639,560	136,438	103,389	45,790	34,477	128,161	448,253	102	(6,054)
Forest Fire Prevention (5150)															

Kenton County Fiscal Court
 Schedule of Expenditures
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 Schedule of Expenditures

Account Title	FY 2022	FY 2023	YTD FY 2023	Original Budget	Adj	Current Budget	1st Qtr	2nd Qtr	January	February	March	FY 2024 YTD	Encumbrance	YTD Variance
5513 ASSESSMENT	1,147	1,147	1,147	1,500.00	-	1,500	-	1,147	-	-	-	1,147	-	-
Total Forest Fire Prevention	1,147	1,147	1,147	1,500.00	-	1,500	-	1,147	-	-	-	1,147	-	-
Commonwealth Attorney (5170)														
5548 SPECIAL PROJECTS	10,000	9,990	9,104	10,000.00	-	10,000	3,260	2,245	810	556	457	7,329	-	(1,775)
Total Commonwealth Attorney	10,000	9,990	9,104	10,000.00	-	10,000	3,260	2,245	810	556	457	7,329	-	(1,775)
Public Defender Program (5175)														
5903 INDIGENT DEFENSE PROGRAM	19,965	19,965	19,965	21,250.00	-	21,250	19,965	-	-	-	-	19,965	-	-
Total Public Defender Program	19,965	19,965	19,965	21,250.00	-	21,250	19,965	-	-	-	-	19,965	-	-
Animal Services(5205)														
5102 STATUTORY APPOINTEE	67,878	91,505	69,651	97,070.00	-	97,070	25,497	22,598	11,333	7,555	7,555	74,538	-	4,887
5172 ANIMAL CONTROL/SHELTER	255,475	397,467	297,553	623,810.00	(30,300)	593,510	123,076	106,555	58,296	41,212	44,301	373,440	-	75,887
5172A ANIMAL CONTROL OFFICERS	168,246	145,583	101,542	195,680.00	-	195,680	51,259	45,790	23,969	15,315	14,885	151,218	-	49,676
5178 OVERTIME	33,857	28,550	21,949	19,000.00	9,000	28,000	8,933	5,092	2,140	1,869	1,021	19,055	-	(2,894)
5201 SOCIAL SECURITY	38,928	49,931	36,930	71,570.00	-	71,570	15,751	13,590	7,206	4,966	5,109	46,622	-	9,692
5202 RETIREMENT	109,319	91,720	62,602	218,360.00	(35,000)	183,360	33,098	28,837	18,099	12,427	12,812	105,272	-	42,671
5203 VISION CARE	-	300	300	3,150.00	-	3,150	300	208	-	-	-	508	-	208
5204 LIFE INSURANCE	1,363	2,130	-	2,550.00	-	2,550	-	-	-	-	-	-	-	-
5205 HEALTH & DENTAL INSURANCE	225,194	133,753	101,132	264,480.00	(22,000)	242,480	37,827	31,237	18,235	12,157	12,157	111,613	-	10,482
5207 DISABILITY INSURANCE	4,090	4,920	-	6,140.00	-	6,140	-	-	-	-	-	-	-	-
5208 UNEMPLOYMENT INSURANCE	709	597	-	1,330.00	-	1,330	-	-	-	-	-	-	-	-
5209 WORKERS COMPENSATION	16,950	20,490	-	25,480.00	-	25,480	-	-	-	-	-	-	-	-
5334 BUILDING AND GROUNDS	8,021	4,284	3,133	7,000.00	-	7,000	1,996	1,915	-	189	732	4,831	-	1,698
5340F VEHICLE REPAIRS / FLEET	10,852	5,955	5,354	9,800.00	5,000	14,800	1,889	5,126	579	666	-	8,260	-	2,906
5343 MEDICAL SERVICES	28,696	38,229	21,107	25,000.00	15,000	40,000	9,792	11,327	3,433	3,349	(425)	27,476	-	6,369
5345 PHARMACEUTICALS	57,094	85,235	57,255	120,000.00	-	120,000	22,378	34,313	2,343	16,519	14,564	90,117	572	32,862
5365 SECURITY SERVICES	215	215	162	350.00	-	350	54	54	120	-	-	228	-	66
5366 SOLID WASTE COLLECTION	2,163	2,500	1,904	2,200.00	1,300	3,500	1,006	434	386	354	-	2,179	-	275
5384 SPAY AND NEUTER	50,905	53,465	43,053	35,000.00	35,000	70,000	10,080	15,730	7,800	10,005	3,260	46,875	2,340	3,822
5402 KENNEL SUPPLIES AND EQUIP	48,823	71,451	44,302	60,000.00	11,466	71,466	20,646	11,608	3,348	9,361	9,571	54,533	1,330	10,231
5429 GASOLINE	-	1,000	1,000	500.00	-	500	95	-	-	-	-	95	-	(905)
5429F GASOLINE / FLEET CHARGES	18,833	17,647	13,594	32,000.00	-	32,000	6,861	8,764	1,624	1,583	1,998	20,830	-	7,236
5445 OFFICE SUPPLIES	4,946	5,000	3,858	5,000.00	-	5,000	1,106	845	122	461	642	3,176	216	(682)
5446 OFFICE EQUIPMENT	655	919	104	1,000.00	-	1,000	76	158	-	-	-	234	479	130
5481 UNIFORM RENTAL ACO	4,445	7,852	4,398	4,000.00	-	4,000	1,363	1,215	1,278	-	-	3,856	-	(542)
5548 SPECIAL PROJECTS	31	921	-	2,000.00	-	2,000	19	-	-	51	-	69	-	69
5573 TELEPHONE AND PAGER	5,572	7,424	5,313	8,500.00	-	8,500	2,022	2,094	760	724	724	6,324	-	1,012
5573 TELEPHONE ACO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5578 UTILITIES	29,302	33,956	27,469	36,000.00	-	36,000	7,980	11,704	-	8,080	590	28,353	-	884
5581 WATER AND SEWER	7,950	10,000	7,552	12,000.00	-	12,000	1,365	1,396	1,290	-	-	4,050	-	(3,502)
5586 BUILDING MAINT AND REPAIR	12,648	27,208	24,404	28,750.00	15,000	43,750	4,580	13,905	-	6,695	219	25,398	-	994
Total Animal Services	1,213,159	1,340,208	955,619	1,917,720.00	4,466	1,922,186	389,049	374,495	162,358	153,537	129,714	1,209,153	4,937	253,533
Soil & Water Conservation (5235)														
5348 PROGRAM SUPPORT	275,000	294,250	220,688	313,380.00	-	313,380	78,345	78,345	78,345	-	-	235,035	-	14,348
Total Soil & Water Conservation	275,000	294,250	220,688	313,380.00	-	313,380	78,345	78,345	78,345	-	-	235,035	-	14,348
Grant Projects														
5741R FEMA PROJECT 2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Grant Projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cemetery Maintenance (5325)														
5504 LINDEN GROVE	40,000	60,000	-	75,000.00	-	75,000	15,000	-	-	-	-	15,000	-	15,000
Total Cemetery Maintenance	40,000	60,000	-	75,000.00	-	75,000	15,000	-	-	-	-	15,000	-	15,000
General Welfare (5330)														
5315 TEN-TEN PROGRAM	20,000	18,496	11,401	20,000.00	-	20,000	9,477	6,229	2,981	1,313	-	20,000	-	8,599
5315 F KENTON CARES	-	100	-	1,000.00	-	1,000	-	-	-	-	-	-	-	-
5344 PAUPER BURIALS	12,075	7,080	4,300	20,000.00	-	20,000	2,850	2,050	-	950	950	6,800	-	2,500
Total General Welfare	32,075	25,676	15,701	41,000.00	-	41,000	12,327	8,279	2,981	2,263	950	26,800	-	11,099

Kenton County Fiscal Court
 Schedule of Expenditures
 General Fund - 01
 FY 2024

General Fund - 01
 Schedule of Expenditures

Account Title	FY 2022	FY 2023	YTD FY 2023	Original Budget	Adj	Current Budget	1st Qtr	2nd Qtr	January	February	March	FY 2024 YTD	Encumbrance	YTD Variance
County Parks (5401)														
5177 PARKS WAGES	262,691	327,055	238,671	431,540.00	-	431,540	106,881	75,533	33,042	21,287	22,019	258,762	-	20,091
5178 OVERTIME	5,166	5,858	4,289	10,000.00	-	10,000	946	2,725	339	492	-	4,502	-	213
5189 UNUSED SICK PAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5201 SOCIAL SECURITY	20,222	25,426	18,450	34,720.00	-	34,720	8,359	6,081	2,647	1,728	1,747	20,563	-	2,113
5202 RETIREMENT	50,793	51,287	39,916	68,950.00	-	68,950	14,435	13,107	7,277	5,419	5,291	45,529	-	5,612
5203 VISION CARE	300	180	180	900.00	-	900	-	-	-	-	-	-	-	(180)
5204 LIFE INSURANCE	461	625	-	630.00	-	630	-	-	-	-	-	-	-	-
5205 HEALTH & DENTAL INSURANCE	77,010	78,013	65,802	52,930.00	-	52,930	14,246	12,211	5,275	3,516	3,516	38,765	-	(27,037)
5207 DISABILITY INSURANCE	2,020	1,980	-	1,980.00	-	1,980	-	-	-	-	-	-	-	-
5208 UNEMPLOYMENT INSURANCE	350	1,129	-	980.00	-	980	-	-	-	-	-	-	-	-
5209 WORKERS COMPENSATION	8,380	11,080	-	12,620.00	-	12,620	-	-	-	-	-	-	-	-
5315G PRIVATE DONATION PROJECTS	43,467	8,762	8,762	-	-	-	-	-	-	-	-	-	-	(8,762)
5336 EQUIPMENT REPAIRS	16	138	-	3,000.00	-	3,000	-	-	-	-	-	-	-	-
5340F VEHICLE REPAIRS / FLEET	25,014	22,814	20,285	31,000.00	-	31,000	3,520	1,552	-	1,119	606	6,797	21,203	(13,488)
5348 PROGRAM SUPPORT	17,729	14,548	4,943	25,000.00	-	25,000	1,203	7,835	-	-	242	9,280	4,020	4,336
5356 515 SENIOR PICNIC	8,488	10,646	10,646	15,000.00	-	15,000	3,796	7,450	-	-	-	11,246	-	600
5365 SECURITY SERVICES	503	531	468	1,000.00	-	1,000	63	63	120	-	-	246	-	(223)
5366 SOLID WASTE COLLECTION	3,982	4,111	3,003	5,250.00	3,500	8,750	2,134	2,134	711	711	711	6,402	-	3,399
5375 PRIVATE GRANT/DONATION	-	579	579	5,000.00	-	5,000	889	306	-	-	-	1,196	-	617
5398 CONTRACTED SERVICES	103,289	119,802	81,145	100,000.00	-	100,000	27,104	22,552	13,195	-	-	62,852	-	(18,294)
5429 GASOLINE	-	-	-	500.00	-	500	-	61	-	-	-	61	-	61
5429F GASOLINE / FLEET CHARGES	13,740	20,707	17,331	27,000.00	-	27,000	4,800	4,164	545	1,166	749	11,425	13,575	(5,906)
5467 PARKS SUPPLIES	86,393	74,625	31,553	92,000.00	19,248	111,248	53,030	17,326	10,043	2,849	12,260	95,508	4,288	63,955
5475 TOOLS	1,986	3,630	3,020	5,000.00	-	5,000	247	683	322	198	486	1,936	-	(1,084)
5481 UNIFORMS	3,465	3,848	2,651	4,700.00	-	4,700	556	1,595	-	-	-	2,151	-	(501)
5573 TELEPHONE AND PAGER	3,690	3,998	3,065	5,100.00	-	5,100	1,135	964	569	383	383	3,433	-	368
5578 UTILITIES	12,624	10,801	8,088	18,300.00	-	18,300	2,366	3,719	869	2,732	1,758	11,444	-	3,356
5580 STORMWATER FEES	18,852	20,583	17,373	23,300.00	-	23,300	3,210	3,208	384	2,780	4,528	14,111	-	(3,262)
5581 WATER AND SEWER	11,791	12,217	8,443	19,000.00	-	19,000	5,912	5,597	1,836	2,252	(3,171)	12,426	-	3,983
5586 BUILDING MAINT AND REPAIR	1,314	227	227	12,000.00	-	12,000	-	-	402	10,739	-	11,141	-	10,914
Total County Parks	783,733	835,202	588,891	1,007,400.00	22,748	1,030,148	254,835	188,864	77,576	57,372	51,126	629,774	43,086	40,883
Other Cultural Programs (5435)														
5348A BEHRINGER MUSEUM CAPITAL	50,000	70,000	-	70,000.00	-	70,000	-	-	-	-	-	-	70,000	-
5348C CARNEIGE ART CENTER BLDG	50,000	50,000	-	50,000.00	-	50,000	-	-	-	-	-	-	-	-
Total Other Cultural Programs	100,000	120,000	-	120,000.00	-	120,000	-	-	-	-	-	-	70,000	-
Transportation Services (6302)														
5316 TANK ALLOCATION	-	-	-	7,575,230.00	-	7,575,230	1,893,806	1,893,806	631,269	631,269	631,269	5,681,418	-	5,681,418
5370 TRANSPORT SCHOOL CHILDREN	-	-	-	900,000.00	-	900,000	9,655	30,395	9,834	364,668	10,072	424,624	27,000	424,624
Total Transportation Services	-	-	-	8,475,230	-	8,475,230	1,903,461	1,924,201	641,103	995,936	641,341	6,106,042	27,000	6,106,042
G.O. Bonds (7100)														
5601D DETENTION CTR BOND PRINC	1,315,000	1,385,000	1,385,000	1,450,000.00	-	1,450,000	-	-	-	1,450,000	-	1,450,000	-	65,000
5601E COV COURTHOUSE PINC	605,000	635,000	635,000	670,000.00	-	670,000	670,000	-	-	-	-	670,000	-	35,000
5601F LATONIA LAKES PRINC	10,000	15,000	15,000	15,000.00	-	15,000	-	15,000	-	-	-	15,000	-	-
5601H ONENKY BUILDING PRINC	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5605D DETENTION CENTER BOND INT	895,100	829,350	829,350	760,100.00	-	760,100	380,050	-	-	380,050	-	760,100	-	(69,250)
5605E COV COURTHOUSE INT	1,068,269	1,037,269	1,037,269	1,004,650.00	-	1,004,650	510,697	-	-	493,947	-	1,004,644	-	(32,625)
5605F LATONIA LAKES INT	13,215	12,565	6,982	11,780.00	-	11,780	-	6,570	-	-	-	6,570	-	(413)
5605H ONENKY BUILDING INT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total G.O. Bonds	3,906,583	3,914,183	3,908,601	3,911,530	-	3,911,530	1,560,747	21,570	-	2,323,997	-	3,906,314	-	(2,288)
Site Development (8011)														
5741F SITE DEVELOPMENT	-	-	-	13,000,000	-	13,000,000	2,308,054	24,218	75,000	50,608	-	2,457,880	2,120,000	2,457,880
Total Site Development	-	-	-	13,000,000	-	13,000,000	2,308,054	24,218	75,000	50,608	-	2,457,880	2,120,000	2,457,880
Capital Projects (809901)														
5705 DATA PROCESSING EQUIPMENT	36,219	54,863	54,863	20,000.00	20,100	40,100	12,198	288	-	-	-	12,486	-	(42,377)
5718 PARK CONSTRUCTION PROJECT	50,185	657,404	560,248	293,000.00	466,638	759,638	7,300	133,650	-	-	-	140,950	355,478	(419,299)

Kenton County Fiscal Court
 Schedule of Expenditures
 General Fund - 01
 FY 2024

General Fund - 01
 Schedule of Expenditures

Account Title	FY 2022	FY 2023	YTD FY 2023	Original Budget	Adj	Current Budget	1st Qtr	2nd Qtr	January	February	March	FY 2024 YTD	Encumbrance	YTD Variance
5721 MACHINERY AND EQUIPMENT	34,187	42,362	42,362	61,000.00	69,970	130,970	96,598	19,145	-	5,027	-	120,770	3,320	78,408
5741 OTHER CAPITAL PROJECTS	271,864	1,389,856	1,296,416	1,920,500.00	621,996	2,542,496	19,110	137,926	24,000	38,674	64,386	284,096	230,256	(1,012,320)
5750 GARAGE CONSTRUCTION	-	-	-	13,000,000.00	-	13,000,000	305,299	159,849	75,718	27,363	-	568,230	1,170,369	568,230
Total Capital Projects	392,455	2,144,485	1,953,890	15,294,500.00	1,178,703	16,473,203	440,505	450,858	99,718	71,064	64,386	1,126,531	1,759,423	(827,359)
General Administrative Expenses (9100)														
5111 DRUG STRIKE FORCE WAGES	257,864	278,925	214,510	293,030.00	-	293,030	79,753	65,228	34,493	22,995	22,995	225,464	-	10,954
5140 CATV SALARIES	254,167	271,911	208,110	370,830.00	-	370,830	82,644	55,475	27,955	18,786	18,536	203,396	-	(4,714)
5201 SOCIAL SECURITY	38,285	41,590	31,923	50,790.00	-	50,790	12,480	9,276	4,742	3,170	3,178	32,847	-	924
5202 RETIREMENT	128,220	142,287	109,198	130,540.00	-	130,540	34,277	26,711	13,452	9,029	9,021	92,490	-	(16,708)
5203 VISION CARE	-	-	-	1,350.00	-	1,350	-	-	-	-	-	-	-	-
5204 LIFE INSURANCE	662	750	-	750.00	-	750	-	-	-	-	-	-	-	-
5205 HEALTH & DENTAL INSURANCE	125,917	119,160	91,661	119,160.00	-	119,160	34,281	27,900	13,987	9,325	9,325	94,818	-	3,157
5207 DISABILITY INSURANCE	3,870	2,950	-	3,110.00	-	3,110	-	-	-	-	-	-	-	-
5208 UNEMPLOYMENT INSURANCE	670	1,229	-	1,260.00	-	1,260	-	-	-	-	-	-	-	-
5209 WORKERS COMPENSATION	21,660	17,190	-	18,460.00	-	18,460	-	-	-	-	-	-	-	-
5302 ADVERTISING	16,472	14,476	9,448	25,000.00	-	25,000	6,545	2,570	628	641	776	11,161	-	1,713
5307 AUDIT SERVICES	80,191	28,500	-	33,000.00	-	33,000	1,722	-	-	-	28,500	30,222	-	30,222
5309 CONSULTANTS	2,300	144,480	60,612	15,000.00	98,155	113,155	43,707	180	-	-	-	43,887	52,945	(16,725)
5338 REPAIR OFFICE EQUIPMENT	-	-	-	4,000.00	-	4,000	-	-	-	-	-	-	-	-
5343 MEDICAL SERVICES	10,304	9,996	9,996	12,000.00	-	12,000	-	-	-	-	-	-	-	(9,996)
5353 DRUG STRIKE FORCE	100,000	100,000	-	100,000.00	-	100,000	-	-	-	-	-	-	-	-
5451 PUBLICATIONS & SUBSCRIPT	21,682	21,705	21,816	29,000.00	-	29,000	9,728	9,788	21	1,030	71	20,638	-	(1,177)
5503 BANK CHARGES	68,781	76,484	45,955	80,000.00	-	80,000	18,421	20,873	4,660	9,728	8,258	61,941	-	15,986
5505 CHAMBER OF COMMERCE	-	2,700	-	2,700.00	250	2,950	-	2,950	-	-	-	2,950	-	2,950
5529 INSURANCE	32,919	1,039,110	823,140	1,200,000.00	-	1,200,000	654,682	16,767	-	102	-	671,551	-	(151,589)
5537 LEGAL SERVICES	4,267	5,237	5,097	15,000.00	10,000	25,000	10,000	702	2,493	198	-	13,393	-	8,296
5545 MAPPING PROJECT	-	25,000	12,750	27,500.00	-	27,500	-	-	-	-	-	-	-	(12,750)
5548 SPECIAL PROJECTS	26,061	150,815	117,421	60,000.00	103,000	163,000	26,388	19,661	-	2,232	-	48,281	-	(69,140)
5548A TRI-ED VEH RENT PASSTHRU	51,952	156,168	142,044	200,000.00	150,000	350,000	165,164	32,392	-	40,571	-	238,127	-	96,083
5551 MEMBERSHIP DUES	87,635	86,264	80,065	90,000.00	-	90,000	6,249	69,876	6,049	-	-	82,173	-	2,108
5553 NKADD MEMBERSHIP	4,986	5,592	5,592	6,000.00	-	6,000	-	-	5,592	-	-	5,592	-	-
5555 KACO MEMBERSHIP	-	3,700	3,700	4,000.00	-	4,000	3,700	-	-	-	-	3,700	-	-
5557 NACO MEMBERSHIP	-	-	-	3,250.00	-	3,250	-	-	-	-	-	-	-	-
5563 POSTAGE EXPENSES	59,590	59,993	46,293	60,000.00	-	60,000	10,000	10,890	20,406	610	3,306	45,212	-	(1,081)
5567 REFUNDS	-	-	-	250,000.00	300,000	550,000	358,796	47,089	16,090	45,791	25,946	493,713	-	493,713
5568 TUITION REIMBURSEMENT	1,741	11,151	6,726	30,000.00	-	30,000	-	4,758	3,956	-	1,065	9,779	-	3,053
5569 REGISTRATION & TRAINING	69,828	83,873	63,718	150,000.00	-	150,000	32,275	17,999	7,322	3,522	2,278	63,396	2,983	(322)
5569B SUPERVISOR TRAINING	-	-	-	12,000.00	-	12,000	-	-	-	-	-	12,000	-	12,000
5572 SALES TAX	6,588	8,328	5,706	9,500.00	-	9,500	2,187	1,683	563	717	896	6,045	-	339
5576 TRAVEL	5,234	4,184	3,093	10,000.00	-	10,000	502	676	276	1,124	164	2,742	-	(350)
5576 TRAVEL - JUDGE	363	-	-	3,500.00	-	3,500	-	-	-	-	-	-	-	-
5576 TRAVEL - COMM	491	-	-	3,500.00	-	3,500	-	-	-	-	-	-	-	-
5576 TRAVEL - COMM SEWELL	366	-	-	3,500.00	-	3,500	-	-	-	-	-	-	-	-
5576 TRAVEL - COMM DRAUD	-	-	-	3,500.00	-	3,500	-	-	-	-	-	-	-	-
5717D LAW ENFORCE EQUIP NKDSF	27,506	38,552	-	400,000.00	-	400,000	-	-	-	-	-	-	-	-
5725 OFFICE EQUIPMENT	-	7,853	-	14,000.00	-	14,000	-	-	-	-	-	-	-	-
5902 PYMTS OTHER GOV AGENCIES	338,642	-	-	-	-	-	-	-	-	-	-	-	-	-
5902A PYMTS OTHER GOV TIF	-	289,438	-	820,000.00	-	820,000	-	-	-	-	-	-	-	-
5902B PYMTS OTHER GOV COLT COLL	-	178,640	178,640	195,000.00	9,500	204,500	-	-	204,463	-	-	204,463	-	25,822
5990 ECON DEVELOPMENT LOANS	-	-	-	-	5,000,000	5,000,000	2,273,161	-	-	-	-	2,273,161	2,000,000	2,273,161
Total General Administrative Expenses	1,857,066	3,420,378	2,297,214	4,860,230	5,670,905	10,531,135	3,878,662	443,444	367,149	169,572	134,316	4,993,143	2,055,928	2,695,929
Contingent Appropriations (9200)														
5999 RESERVE FOR TRANSFER	-	-	-	24,037,240.00	(8,306,498)	15,730,742	-	-	-	-	-	-	-	-
Total Contingent Appropriations	-	-	-	24,037,240.00	(8,306,498)	15,730,742	-	-	-	-	-	-	-	-
Fringe Benefits (9400)														
5201 SOCIAL SECURITY	670	92	46	3,300.00	-	3,300	-	46	-	-	-	46	-	-
5203 VISION CARE	-	-	-	15,000.00	-	15,000	-	-	-	-	-	-	-	-
5204 LIFE INSURANCE	-	130	-	130.00	-	130	-	-	-	-	-	-	-	-
5208 UNEMPLOYMENT INSURANCE	95	321	-	640.00	-	640	-	-	-	-	-	-	-	-

Kenton County Fiscal Court
 Schedule of Expenditures
 General Fund - 01
 FY 2024

General Fund - 01
 Schedule of Expenditures

	Account Title	FY 2022	FY 2023	YTD FY 2023	Original Budget	Adj	Current Budget	1st Qtr	2nd Qtr	January	February	March	FY 2024 YTD	Encumbrance	YTD Variance
5209	WORKERS COMPENSATION	1,180	1,180	-	1,180.00	-	1,180	-	-	-	-	-	-	-	-
	Total Fringe Benefits	1,945	1,723	46	20,250.00	-	20,250	-	46	-	-	-	46	-	-
Grand Total Expenditures General Fund		22,807,175	27,621,064	21,623,796	95,217,860	0	95,217,860	15,206,832	7,417,891	3,094,748	5,095,515	2,120,987	32,935,973	6,373,180	11,312,177

Kenton County Fiscal Court
Road Fund - 02
Summary

FY 2024	FY 2022	FY 2023	YTD FY 2023	Original Budget	Adj	Current Budget	1st Qtr	2nd Qtr	January	February	March	FY 2024 YTD	YTD Variance
CASH BALANCE JULY 1ST	1,573,846	4,242,516	4,242,516	2,949,640	-	2,949,640	2,955,860	-	-	-	-	2,955,860	(1,286,656)
Revenue from Operations													
Total Revenue from Taxes	1,896,686	1,893,181	1,364,722	1,900,000	-	1,900,000	514,473	586,615	247,333	366,083	84	1,714,588	349,865
Total Intragovernmental Revenue	2,784,328	2,862,630	2,690,146	4,275,840	-	4,275,840	872,564	62,266	267,618	6,127	5,680	1,214,255	(1,475,891)
Total Revenue from Chgs for Services	594,142	905,637	656,288	381,000	-	381,000	125,783	244,607	75,985	98,776	54,339	599,491	(56,797)
Total Revenue from Other Sources	227,052	279,095	219,386	310,110	-	310,110	64,859	78,764	15,281	21,165	18,399	198,468	(20,918)
Total Revenue Earned from Interest	176	10,917	10,383	-	-	-	-	-	-	-	-	-	(10,383)
Grand Total Revenue Road Fund	5,502,385	5,951,459	4,940,926	6,866,950	-	6,866,950	1,577,679	972,252	606,218	492,151	78,502	3,726,802	(1,214,124)
Expenditures													
Total Office of Road Supervisor	392,269	421,595	314,429	452,740	-	452,740	100,694	96,891	48,453	32,316	32,295	310,649	(3,780)
Total Roads	5,300,758	4,961,272	3,746,867	11,228,330	1,035,154	12,263,484	680,377	764,721	262,902	255,170	403,042	2,366,211	(1,380,655)
Total Fleet Operations	972,306	1,172,472	834,468	1,496,420	17,000	1,513,420	269,530	242,283	72,709	90,360	59,302	734,183	(100,284)
Total Capital Projects	566,090	873,575	723,862	2,266,880	643,756	2,910,636	760,566	595,561	35	189,593	47,723	1,593,477	869,616
Total General Administration	2,294	9,201	9,201	1,000	-	1,000	-	-	-	-	-	-	(9,201)
Total Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	7,233,716	7,438,115	5,628,826	15,445,370	1,695,910	17,141,280	1,811,167	1,699,455	384,098	567,439	542,362	5,004,521	(624,305)
Net Activity Before Transfers and Contingent Appr.	(1,731,331)	(1,486,656)	(687,900)	(8,578,420)	(1,695,910)	(10,274,330)	(233,488)	(727,203)	222,119	(75,288)	(463,859)	(1,277,719)	(589,819)
Transfers and Contingent Appropriations													
Total Transfers	4,400,000	200,000	-	9,000,000	-	9,000,000	-	-	-	-	-	-	-
Total Contingent Appropriations	-	-	-	(3,371,220)	1,695,910	(1,675,310)	-	-	-	-	-	-	-
Total Transfers and Contingent Appropriations	4,400,000	200,000	-	5,628,780	1,695,910	7,324,690	-	-	-	-	-	-	-
Cash Balance	4,242,516	2,955,860	3,554,615	-	-	-	2,722,372	1,995,169	2,217,288	2,142,000	1,678,141	1,678,141	(1,876,474)

Kenton County Fiscal Court
Schedule of Revenue
Road Fund - 02
FY 2024

Account Title		FY 2022	FY 2023	YTD FY 2023	Original Budget	Adj	Current Budget	1st Qtr	2nd Qtr	January	February	March	FY 2024 YTD	YTD Variance
Revenue from Taxes														
4137	INSURANCE PREMIUM TAX	1,896,686	1,893,181	1,364,722	1,900,000	-	1,900,000	514,473	586,615	247,333	366,083	84	1,714,588	349,865
	Total Revenue from Taxes	1,896,686	1,893,181	1,364,722	1,900,000	-	1,900,000	514,473	586,615	247,333	366,083	84	1,714,588	349,865
Intragovernmental Revenue														
4504	FEDERAL GRANTS/PASS THRU	1,131,095	-	-	-	-	-	-	-	-	-	-	-	-
4504 002	FED GRANT ARPA FUND 84	-	1,500,000	1,500,000	190,740	-	190,740	50,186	33,179	34,070	-	-	117,435	(1,382,565)
4504G	STATE REIMBURSE/REFUND	-	-	-	-	-	-	-	-	-	-	-	-	-
4504R	FEMA REIMBURSEMENT 2018	93,043	-	-	-	-	-	-	9,384	-	-	-	9,384	9,384
4504S	SHORT AMSTERDAM SIDEWALK	-	13,196	-	1,924,745	-	1,924,745	-	-	-	-	-	-	-
4506	STATE REIMBURSE/REFUND	365,045	33,194	33,194	296,800	-	296,800	-	-	-	-	-	-	(33,194)
4506A	LITTER ABATEMENT PROGRAM	60,778	52,052	52,052	60,778	-	60,778	-	-	61,461	-	-	61,461	9,408
4510	STATE GRANTS/REIMBURSEMEN	-	138,460	-	-	-	-	-	-	-	-	-	-	-
4510D	DLG EMERGENCY ROAD AID	-	-	-	-	-	-	-	-	-	-	-	-	-
4510F	STATE GRANT FUNDS	-	-	-	-	-	-	-	-	-	-	-	-	-
4510K	WASTE TIRE GRANT	4,000	8,000	4,000	4,000	-	4,000	-	-	-	-	-	-	(4,000)
4510L	80/20 BRIDGE STATE GRANTS	68,237	-	-	160,000	-	160,000	-	-	-	-	-	-	-
4510P	WOLF ROAD PROJECT	-	-	-	600,000	-	600,000	-	-	-	-	-	-	-
4513	3% EMERGENCY MONEY - CRA	-	-	-	-	-	-	-	-	-	-	-	-	-
4514	TRANSPORTATION CABINET	80,000	104,690	104,690	100,000	-	100,000	-	-	-	-	-	-	(104,690)
4516	TRUCK LICENSE	249,661	254,489	254,489	223,214	-	223,214	257,944	-	-	-	-	257,944	3,455
4517	DRIVERS LICENSE	24,619	36,221	36,221	15,000	-	15,000	43,214	-	-	-	-	43,214	6,993
4518	COUNTY ROAD AID	521,859	531,670	531,670	551,063	-	551,063	388,425	-	165,318	-	-	553,743	22,073
4519	MUNICIPAL ROAD AID	49,124	76,415	59,587	68,971	-	68,971	18,552	19,703	6,770	6,127	5,680	56,832	(2,756)
4558	INTERLOCAL AGREEMENTS	22,625	-	-	-	-	-	-	-	-	-	-	-	-
4558A	INTERLOCAL - BRMLY/CS RD	114,243	114,243	114,243	80,529	-	80,529	114,243	-	-	-	-	114,243	-
	Total Intragovernmental Revenue	2,784,328	2,862,630	2,690,146	4,275,840	-	4,275,840	872,564	62,266	267,618	6,127	5,680	1,214,255	(1,475,891)
Revenue from Charges for Services														
4604M	MISC PARK RECEIPTS	-	-	-	-	-	-	-	-	-	-	-	-	-
4619	ROAD MAINT/SNOW REMOVAL	207,982	464,374	321,714	50,000	-	50,000	24,123	142,657	42,478	55,796	21,568	286,621	(35,093)
4619A	WATER DEPT REIMBURSEMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
4620	ROAD SIGNS	3,023	2,316	1,262	1,000	-	1,000	937	658	33	325	92	2,045	783
4641	VEHICLE REPAIR FEES	383,137	438,947	333,312	330,000	-	330,000	100,723	101,293	33,474	42,655	32,680	310,825	(22,487)
	Total Revenue from Chgs for Services	594,142	905,637	656,288	381,000	-	381,000	125,783	244,607	75,985	98,776	54,339	599,491	(56,797)
Revenue from Miscellaneous Sources														
4704	SALE SURPLUS PROPERTY	-	-	-	-	-	-	-	-	-	-	-	-	-
4706	SALE OF ROAD MATERIALS	-	2,221	-	-	-	-	-	-	-	-	-	-	-
4708	GAS SALES	212,875	257,352	204,779	300,000	-	300,000	61,749	57,182	14,046	20,298	17,831	171,105	(33,674)
4731	MISCELLANEOUS RECIPITS	14,177	18,978	14,499	10,000	-	10,000	3,110	21,582	1,235	867	568	27,363	12,864
4734	TIRE RECYLING FEE	-	543	108	110	-	110	-	-	-	-	-	-	(108)
	Total Revenue from Other Sources	227,052	279,095	219,386	310,110	-	310,110	64,859	78,764	15,281	21,165	18,399	198,468	(20,918)
Revenue Earned from Interest														
4806	INTEREST ON CHECKING ACCT	176	10,917	10,383	-	-	-	-	-	-	-	-	-	(10,383)
	Total Revenue Earned from Interest	176	10,917	10,383	-	-	-	-	-	-	-	-	-	(10,383)
Surplus, Borrowing and Transfers														
4901	CASH BALANCE JULY 1ST	1,573,846	4,242,516	4,242,516	2,949,640	-	2,949,640	2,955,860	-	-	-	-	2,955,860	(1,286,656)
4910	TRANSFER FROM OTHER FUNDS	4,400,000	200,000	-	9,000,000	-	9,000,000	-	-	-	-	-	-	-
	Total Surplus, Borrowing and Transfers	5,973,846	4,442,516	4,242,516	11,949,640	-	11,949,640	2,955,860	-	-	-	-	2,955,860	(1,286,656)
Grand Total Revenue Road Fund		11,476,231	10,393,975	9,183,441	18,816,590	-	18,816,590	4,533,539	972,252	606,218	492,151	78,502	6,682,662	(2,500,780)

Kenton County Fiscal Court
Schedule of Expenditures
Road Fund - 02
FY 2024

Account Title	FY 2022	FY 2023	YTD FY 2023	Original Budget	Adj	Current Budget	1st Qtr	2nd Qtr	January	February	March	FY 2024 YTD	Encumbrance	YTD Variance
Office of Road Supervisor (6103)														
5102 STATUTORY APPOINTEE	122,586	133,527	104,020	145,000	-	145,000	35,000	30,427	15,233	10,155	10,155	100,970	-	(3,050)
5165 SECRETARY WAGES	103,208	116,243	87,634	127,030	-	127,030	25,574	29,712	14,886	9,930	9,937	90,039	-	2,405
5178 OVERTIME	-	776	635	2,000	-	2,000	268	-	62	-	12	342	-	(293)
5186 LONGEVITY	1,315	1,381	-	1,450	-	1,450	-	-	-	-	-	-	-	-
5201 SOCIAL SECURITY	16,897	18,714	14,305	21,080	-	21,080	4,476	4,447	2,222	1,479	1,480	14,104	-	(200)
5202 RETIREMENT	61,070	65,291	49,314	64,300	-	64,300	14,201	14,036	7,044	4,688	4,692	44,661	-	(4,652)
5203 VISION CARE	-	-	-	900	-	900	-	-	-	-	-	-	-	-
5204 LIFE INSURANCE	346	380	-	380	-	380	-	-	-	-	-	-	-	-
5205 HEALTH & DENTAL INSURANCE	77,640	75,157	57,240	77,640	-	77,640	20,903	17,917	8,958	5,972	5,972	59,723	-	2,483
5207 DISABILITY INSURANCE	1,520	1,650	-	1,840	-	1,840	-	-	-	-	-	-	-	-
5208 UNEMPLOYMENT INSURANCE	237	105	-	210	-	210	-	-	-	-	-	-	-	-
5209 WORKERS COMPENSATION	6,270	6,820	-	7,610	-	7,610	-	-	-	-	-	-	-	-
5340F VEHICLE REPAIRS / FLEET	85	196	196	550	-	550	-	41	-	-	-	41	-	(156)
5429 GASOLINE	96	430	319	750	-	750	133	-	-	-	-	133	-	(186)
5429F GASOLINE / FLEET CHARGES	1,000	925	767	2,000	-	2,000	140	310	47	92	46	635	-	(132)
Total Office of Road Supervisor	392,269	421,595	314,429	452,740	-	452,740	100,694	96,891	48,453	32,316	32,295	310,649	-	(3,780)
Roads (6105)														
5143 ROAD WORKER WAGES	914,411	1,043,128	826,737	1,425,380	-	1,425,380	270,510	272,091	141,820	106,221	89,537	880,179	-	53,443
5178 OVERTIME	35,412	26,081	23,528	40,000	-	40,000	2,370	1,863	3,813	2,376	519	10,941	-	(12,587)
5186 LONGEVITY	4,237	3,044	63	3,120	-	3,120	-	-	-	-	-	-	-	(63)
5189 UNUSED SICK PAY	20,744	13,043	13,043	15,000	-	15,000	-	-	-	-	-	-	-	(13,043)
5201 SOCIAL SECURITY	73,115	80,997	64,459	113,250	-	113,250	20,355	20,490	10,872	8,131	6,713	66,561	-	2,101
5202 RETIREMENT	273,975	222,323	172,441	292,150	-	292,150	55,704	57,742	30,221	19,568	17,747	180,983	-	8,542
5203 VISION CARE	1,312	1,954	1,954	5,250	-	5,250	1,053	-	-	-	-	1,053	-	(901)
5204 LIFE INSURANCE	1,910	2,500	-	2,630	-	2,630	-	-	-	-	-	-	-	-
5205 HEALTH & DENTAL INSURANCE	305,500	309,068	242,856	434,640	-	434,640	78,992	72,485	37,634	26,252	26,622	241,985	-	(871)
5207 DISABILITY INSURANCE	6,410	7,950	-	8,390	-	8,390	-	-	-	-	-	-	-	-
5208 UNEMPLOYMENT INSURANCE	1,111	1,089	-	2,240	-	2,240	-	-	-	-	-	-	-	-
5209 WORKERS COMPENSATION	26,440	39,900	-	41,160	-	41,160	-	-	-	-	-	-	-	-
5311 MAJOR ROAD PROJECTS	897,549	465,337	258,731	2,829,900	25,628	2,855,528	13,242	32,315	2,178	29,835	123,531	201,100	65,123	(57,631)
5311A FEDERAL GRANT - ROAD PROJ	724,660	316,837	308,149	-	4,466	4,466	-	-	-	-	-	-	-	(308,149)
5311D 80/20 BRIDGE STATE GRANT	-	9,095	9,095	200,000	899	200,899	-	-	-	-	-	-	13,919	(9,095)
5311S SHORT AMSTERDAM SIDEWALK	7,055	7,632	7,632	2,143,800	-	2,143,800	-	-	-	-	-	-	-	(7,632)
5314 CONTRACTS - GOVT AGENCIES	430,712	166,196	129,718	1,449,230	-	1,449,230	-	64,275	-	-	-	64,275	113,375	(65,442)
5334 BUILDING AND GROUNDS	87,055	586,373	548,581	193,440	276,252	469,692	128,194	41,749	7,899	29,503	8,046	215,391	165,438	(333,190)
5340F VEHICLE REPAIRS / FLEET	111,412	130,150	102,533	150,000	-	150,000	27,912	22,424	10,361	11,642	5,348	77,688	52,312	(24,845)
5365 SECURITY SERVICES	2,795	20,743	20,554	21,500	-	21,500	189	189	189	-	-	566	17,734	(19,988)
5366 SOLID WASTE COLLECTION	91,803	103,398	63,421	200,520	-	200,520	12,788	17,550	3,480	3,559	22,822	60,198	3,038	(3,223)
5398D CONTRACT PAVING	729,277	825,778	595,987	884,220	709,021	1,593,241	816	-	-	-	-	816	700,021	(595,171)
5405 ASPHALT	22,145	29,931	25,265	40,000	-	40,000	18,376	8,257	2,010	-	979	29,622	-	4,357
5409 CRUSHED STONE AND GRAVEL	-	7,045	3,801	15,000	-	15,000	-	1,251	-	-	-	1,251	-	(2,551)
5429 GASOLINE	607	468	412	1,500	-	1,500	-	-	-	-	-	-	-	(412)
5429F GASOLINE / FLEET CHARGES	74,600	89,990	71,631	110,000	-	110,000	19,052	15,509	4,288	8,569	6,285	53,703	36,297	(17,928)
5445 OFFICE SUPPLIES	10,248	9,261	7,032	19,000	-	19,000	2,616	2,074	796	672	336	6,493	256	(538)
5447 ROAD MATERIALS	26,586	15,604	7,364	20,000	-	20,000	2,483	9,176	1,358	1,353	148	14,517	1,362	7,153
5447A GUARDRAIL	50,950	-	-	25,000	15,000	40,000	-	-	-	-	-	-	15,000	-
5548C COVID19 EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5449 STRIPING	61,097	81,214	-	110,000	-	110,000	-	85,129	-	-	-	85,129	-	85,129
5469 SIGN MATERIAL	20,869	37,836	25,516	36,000	-	36,000	7,194	10,562	-	81	13,503	31,340	3,248	5,824
5471 SALT	199,603	189,594	122,855	213,300	-	213,300	-	-	-	-	74,802	74,802	-	(48,053)
5475 TOOLS	9,209	10,542	3,079	45,200	-	45,200	6,220	6,127	-	542	695	13,584	13,845	10,505
5481 UNIFORMS	20,378	23,101	19,556	24,980	-	24,980	3,204	7,549	2,023	1,556	1,670	16,003	1,730	(3,553)
5515D BUILDING DEMOLITION	18,949	36,973	32,861	45,000	3,888	48,888	-	453	-	-	-	453	-	(32,408)
5573 TELEPHONE AND PAGER	12,588	13,730	10,397	15,000	-	15,000	3,355	3,308	1,354	1,168	1,168	10,353	-	(45)
5578 UTILITIES	19,333	19,757	15,835	25,960	-	25,960	3,616	4,274	2,608	2,961	1,808	15,267	-	(569)
5580 STORMWATER FEES	609	642	555	6,000	-	6,000	87	87	-	87	54	316	-	(239)

Kenton County Fiscal Court
Schedule of Expenditures
Road Fund - 02
FY 2024

Account Title		FY 2022	FY 2023	YTD FY 2023	Original Budget	Adj	Current Budget	1st Qtr	2nd Qtr	January	February	March	FY 2024 YTD	Encumbrance	YTD Variance
5581	WATER AND SEWER	5,381	5,826	4,809	8,700	-	8,700	2,016	1,986	-	1,094	-	5,096	-	287
5588	EQUIPMENT MAINTENANCE	710	7,113	6,389	9,370	-	9,370	30	5,806	-	-	710	6,546	-	157
5591	COMMUNICATIONS	-	29	29	2,500	-	2,500	-	-	-	-	-	-	-	(29)
Total Roads		5,300,758	4,961,272	3,746,867	11,228,330	1,035,154	12,263,484	680,377	764,721	262,902	255,170	403,042	2,366,211	1,202,699	(1,380,655)
Fleet Operations (6500)															
5147	MAINTENANCE PER WAGES	262,538	315,944	241,192	416,110	-	416,110	81,140	61,482	28,300	18,111	19,101	208,133	-	(33,059)
5178	OVERTIME	5,887	5,850	5,201	11,000	-	11,000	1,210	2,754	599	1,094	322	5,979	-	778
5186	LONGEVITY	891	77	77	-	-	-	-	-	-	-	-	-	-	(77)
5189	UNUSED SICK PAY	8,327	15,748	15,748	-	-	-	-	-	-	-	-	-	-	(15,748)
5201	SOCIAL SECURITY	20,787	25,015	19,437	32,680	-	32,680	6,075	4,750	2,124	1,411	1,428	15,788	-	(3,649)
5202	RETIREMENT	64,344	56,364	41,770	88,840	-	88,840	18,359	13,511	6,745	4,483	4,533	47,630	-	5,860
5203	VISION CARE	600	1,162	1,162	1,050	-	1,050	-	-	-	-	-	-	-	(1,162)
5204	LIFE INSURANCE	518	750	-	630	-	630	-	-	-	-	-	-	-	-
5205	HEALTH & DENTAL INSURANCE	91,791	92,252	71,123	91,560	-	91,560	25,020	16,588	8,294	5,529	5,529	60,960	-	(10,163)
5207	DISABILITY INSURANCE	2,120	2,470	-	2,190	-	2,190	-	-	-	-	-	-	-	-
5208	UNEMPLOYMENT INSURANCE	371	246	-	560	-	560	-	-	-	-	-	-	-	-
5209	WORKERS COMPENSATION	8,720	10,720	-	11,880	-	11,880	-	-	-	-	-	-	-	-
5334	BUILDING AND GROUNDS	24,747	61,739	15,854	90,750	17,000	107,750	15,409	21,140	-	3,200	35	39,784	18,611	23,929
5336	EQUIPMENT REPAIRS	24,275	15,114	9,406	29,400	-	29,400	3,013	987	553	2,520	225	7,298	-	(2,108)
5340F	VEHICLE REPAIRS / FLEET	2,183	1,529	1,247	2,750	-	2,750	1,213	557	124	434	308	2,636	-	1,389
5365	SECURITY SERVICES	454	755	566	1,200	-	1,200	189	189	189	-	-	566	-	-
5369	TOWING SERVICE	3,210	2,012	1,862	3,500	-	3,500	225	75	-	-	-	300	-	(1,562)
5415	DIESEL FUEL	54,710	82,860	71,878	116,580	-	116,580	11,826	11,302	-	9,718	-	32,846	-	(39,032)
5427	GARAGE MAINT & SUPPLIES	8,424	11,756	8,053	20,000	-	20,000	2,923	3,731	184	2,383	1,015	10,237	4,036	2,184
5429	GASOLINE	170,454	178,004	136,733	266,000	-	266,000	42,319	42,531	10,191	11,421	10,624	117,086	12,600	(19,647)
5439	LUBRICANTS	11,765	11,357	8,499	13,000	-	13,000	1,602	4,931	123	2,966	2,545	12,168	424	3,668
5443	REPAIR PARTS	137,298	182,626	127,183	190,000	-	190,000	44,015	32,804	13,564	18,731	8,158	117,273	35,737	(9,910)
5445	OFFICE SUPPLIES	1,635	2,135	915	2,200	-	2,200	422	412	68	615	90	1,608	-	693
5475	TOOLS	9,643	17,959	5,493	15,000	-	15,000	2,681	5,144	994	664	424	9,907	2,311	4,414
5479	TIRES	51,916	72,603	46,778	80,000	-	80,000	10,923	17,763	-	6,728	4,569	39,983	12,000	(6,795)
5481	UNIFORMS	3,512	4,142	3,218	6,040	-	6,040	740	1,276	203	254	211	2,683	-	(535)
5,543	VEHICLE LIC AND REGISTRAT	459	679	620	2,000	-	2,000	77	206	404	-	134	821	-	201
5573	TELEPHONE AND PAGER	727	601	451	1,500	-	1,500	150	151	50	97	50	498	-	47
Total Fleet Operations		972,306	1,172,472	834,468	1,496,420	17,000	1,513,420	269,530	242,283	72,709	90,360	59,302	734,183	85,719	(100,284)
Capital Projects (8099)															
5713	ROAD EQUIPMENT	37,330	116,953	116,953	811,810	525,972	1,337,782	584,259	2,328	-	-	-	586,587	234,910	469,634
5721	MACHINERY AND EQUIPMENT	106,855	376,768	376,768	534,270	21,380	555,650	21,380	273,048	-	-	-	294,428	61,638	(82,339)
5723	MOTOR VEHICLES	421,905	379,854	230,141	920,800	96,404	1,017,204	154,927	320,185	35	189,593	47,723	712,463	230,928	482,321
Total Capital Projects		566,090	873,575	723,862	2,266,880	643,756	2,910,636	760,566	595,561	35	189,593	47,723	1,593,477	527,476	869,616
General Administration (9100)															
5567	REFUNDS	2,294	9,201	9,201	1,000	-	1,000	-	-	-	-	-	-	-	(9,201)
Total General Administration		2,294	9,201	9,201	1,000	-	1,000	-	-	-	-	-	-	-	(9,201)
Contingent Appropriations (9200)															
5999	RESERVE FOR TRANSFER	-	-	-	3,371,220	(1,695,910)	1,675,310	-	-	-	-	-	-	-	-
Total Contingent Appropriations		-	-	-	3,371,220	(1,695,910)	1,675,310	-	-	-	-	-	-	-	-
Fringe Benefits (9400)															
Total Fringe Benefits		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grand Total Roads Fund - 02		7,233,716	7,438,115	5,628,826	18,816,590	-	18,816,590	1,811,167	1,699,455	384,098	567,439	542,362	5,004,521	1,815,894	(624,305)

Kenton County Fiscal Court
 Jail Fund - 03
 Summary

FY 2024	FY 2022	FY 2023	YTD FY 2023	Original Budget	Adj	Current Budget	1st Qtr	2nd Qtr	January	February	March	FY 2024 YTD	YTD Variance
CASH BALANCE JULY 1ST	553,315	1,884,295	1,884,295	1,410,760	-	1,410,760	1,413,784	-	-	-	-	1,413,784	(470,511)
Revenue from Operations													
Total Intragovernmental Revenue	3,456,601	8,450,352	6,945,691	4,918,460	-	4,918,460	1,375,607	1,061,612	392,019	248,551	250,720	3,328,509	(3,617,183)
Total Revenue from Charges for Services	75,399	64,796	46,087	56,000	-	56,000	79,116	(48,700)	3,468	4,631	6,716	45,231	(856)
Total Revenue from Other Sources	1,590,274	1,304,888	951,761	1,351,000	-	1,351,000	259,850	423,939	93,831	108,979	115,903	1,002,503	50,742
Total Revenue Earned from Interest	66	9,677	5,368	-	-	-	5,029	3,425	60	64	69	8,647	3,280
Total Revenue from Operations	5,122,340	9,829,713	7,948,907	6,325,460	-	6,325,460	1,719,602	1,440,276	489,378	362,226	373,408	4,384,890	(3,564,017)
Expenditures													
Total Jail Operations	11,064,593	12,584,293	9,565,438	15,194,930	20,000	15,214,930	3,337,918	3,493,552	1,441,149	1,084,936	1,041,397	10,398,951	833,513
Total Juvenile	-	906	-	10,000	-	10,000	564	5,514	-	654	-	6,733	6,733
Total Inmate Programs	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Projects	310,616	641,614	106,282	1,534,000	232,100	1,766,100	77,414	120,576	45,935	23,308	171,381	438,613	332,331
Total General Administration	12,108	326,094	300,000	352,250	-	352,250	350,000	-	-	-	1,575	351,575	51,575
Total Fringe Benefits	3,860,042	4,167,317	2,995,813	5,277,070	-	5,277,070	1,054,890	972,821	500,780	313,255	316,224	3,157,970	162,157
Total Expenditures	15,247,360	17,720,224	12,967,533	22,368,250	252,100	22,620,350	4,820,786	4,592,462	1,987,863	1,422,153	1,530,576	14,353,841	1,386,308
Net Activity Before Transfers and Contingent Appr.	(10,125,020)	(7,890,511)	(5,018,626)	(16,042,790)	(252,100)	(16,294,890)	(3,101,185)	(3,152,186)	(1,498,486)	(1,059,926)	(1,157,168)	(9,968,952)	(4,950,326)
Transfers and Contingent Appropriations													
Total Transfers	11,456,000	7,420,000	7,000,000	16,000,000	-	16,000,000	2,000,000	3,200,000	1,500,000	1,000,000	1,000,000	8,700,000	1,700,000
Total Contingent Appropriations	-	-	-	(1,367,970)	252,100	(1,115,870)	-	-	-	-	-	-	-
Total Transfers and Contingent Appropriations	11,456,000	7,420,000	7,000,000	14,632,030	252,100	14,884,130	2,000,000	3,200,000	1,500,000	1,000,000	1,000,000	8,700,000	1,700,000
Cash Balance	1,884,295	1,413,784	3,865,669	-	-	-	312,599	360,413	361,927	302,001	144,833	144,833	(3,720,837)

**Kenton County Fiscal Court
Schedule of Revenue
Jail Fund - 03
FY 2024**

Account Title		FY 2022	FY 2023	YTD FY 2023	Original Budget	Adj	Current Budget	1st Qtr	2nd Qtr	January	February	March	FY 2024 YTD	YTD Variance
Intragovernmental Revenue														
4502	HOUSING FEDERAL PRISONERS	49,736	76	76	-	-	-	-	5,971	3,778	4,123	7,077	20,949	20,873
4503	FEDERAL GRANTS REIMBURSED	388,821	957,577	275,343	930,000	-	930,000	145,979	75,162	35,080	18,778	20,357	295,357	20,013
4504 002	FED GRANT ARPA FUND 84	-	3,500,000	3,500,000	515,960	-	515,960	143,742	235,419	90,374	-	-	469,536	(3,030,464)
4504T	DOJ JAIL SAP GRANT	-	-	-	-	-	-	-	-	-	-	-	-	-
4504U	SAMHSA JAIL SAP GRANT	-	-	-	-	-	-	-	-	-	-	-	-	-
4504V	CHFS JAIL SAP GRANT	19,559	-	-	-	-	-	-	-	-	-	-	-	-
4504W	NKY ASAP MENTAL HEALTH AM	-	-	-	-	-	-	-	-	-	-	288	288	288
4510	STATE GRANTS/REIMBURSEMEN	-	-	-	-	-	-	-	-	-	-	-	-	-
4510H	GRANT ELEC HOME MONITORIN	100,000	114,000	66,500	-	-	-	-	-	-	-	-	-	(66,500)
4533	JAIL OPERATIONS	324,466	323,561	323,561	325,000	-	325,000	322,213	-	-	-	-	322,213	(1,348)
4534	JAIL MEDICAL REIMB	178,193	220,300	179,951	200,000	-	200,000	63,431	43,082	18,248	11,507	28,711	164,978	(14,973)
4535	COURT COSTS-JAIL OPNS	51,431	61,763	38,098	50,000	-	50,000	11,204	10,888	3,119	3,492	4,308	33,011	(5,086)
4537	STATE PRISONERS	2,168,114	3,132,895	2,457,379	2,750,000	-	2,750,000	664,152	643,074	217,733	210,251	176,732	1,911,943	(545,437)
4538	DUI SERVICE FEES	36,353	21,820	17,119	22,500	-	22,500	-	9,300	-	-	5,204	14,504	(2,615)
4557	CLASS D FELONS	-	-	-	-	-	-	-	-	-	-	-	-	-
4559	SOC SEC ADMIN - INCENTIVE	13,800	10,600	8,000	15,000	-	15,000	2,400	2,400	1,200	400	800	7,200	(800)
4567	COURT COST HB 413	30,218	25,209	17,751	20,000	-	20,000	-	13,830	-	-	7,243	21,073	3,322
4569	LOCAL CORRECTIONS ASSIST	95,911	82,551	61,913	90,000	-	90,000	22,486	22,486	22,486	-	-	67,457	5,543
Total Intragovernmental Revenue		3,456,601	8,450,352	6,945,691	4,918,460	-	4,918,460	1,375,607	1,061,612	392,019	248,551	250,720	3,328,509	(3,617,183)
Revenue from Charges for Services														
4618	JAIL WORK RELEASE FEES	-	-	-	-	-	-	-	-	-	-	-	-	-
4624	HOME INCARCERATION FEES	68,188	58,350	41,266	50,000	-	50,000	17,460	9,991	3,096	4,631	5,647	40,825	(441)
4633	BOND COLLECTION FEES	7,211	6,447	4,822	6,000	-	6,000	61,656	(58,691)	372	-	1,069	4,406	(416)
Total Revenue from Charges for Services		75,399	64,796	46,087	56,000	-	56,000	79,116	(48,700)	3,468	4,631	6,716	45,231	(856)
Revenue from Miscellaneous Sources														
4702	TELEPHONE COMMISSION	342,801	466,839	330,600	525,000	-	525,000	124,498	171,514	38,285	39,065	39,729	413,091	82,491
4704	SALE SURPLUS PROPERTY	-	-	-	-	-	-	-	-	-	-	-	-	-
4727	PRISONER REIMBURSE/FEES	-	-	-	-	-	-	-	-	-	-	-	-	-
4727A	PRISONER RESTITUTION	-	-	-	-	-	-	-	-	-	-	-	-	-
4727B	PRISONER MEDICAL FEES	812	441	375	1,000	-	1,000	111	244	169	113	-	637	261
4727C	PRISONER BOOKING FEES	213,466	183,778	134,199	175,000	-	175,000	28,079	52,642	11,132	14,793	15,089	121,735	(12,464)
4727D	PRISONER HOUSING FEES	681,756	652,101	484,665	650,000	-	650,000	105,901	197,365	43,807	54,339	60,735	462,148	(22,517)
4727M	MISCELLANEOUS REIMBURSEMT	-	-	-	-	-	-	-	-	-	-	-	-	-
4731	MISCELLANEOUS RECIPTS	351,440	1,729	1,922	-	-	-	1,259	2,173	438	671	351	4,892	2,970
Total Revenue from Other Sources		1,590,274	1,304,888	951,761	1,351,000	-	1,351,000	259,850	423,939	93,831	108,979	115,903	1,002,503	50,742
Revenue Earned from Interest														
4802	INTEREST EARNED ON CDS	-	-	-	-	-	-	-	-	-	-	-	-	-
4806	INTEREST ON CHECKING ACCT	66	9,677	5,368	-	-	-	5,029	3,425	60	64	69	8,647	3,280
Total Revenue Earned from Interest		66	9,677	5,368	-	-	-	5,029	3,425	60	64	69	8,647	3,280
Revenue from Surplus, Borrowing and Transfers														
4901	CASH BALANCE JULY 1ST	553,315	1,884,295	1,884,295	1,410,760	-	1,410,760	1,413,784	-	-	-	-	1,413,784	(470,511)
4910	TRANSFER FROM OTHER FUNDS	11,456,000	7,420,000	7,000,000	16,000,000	-	16,000,000	2,000,000	3,200,000	1,500,000	1,000,000	1,000,000	8,700,000	1,700,000

Kenton County Fiscal Court
 Schedule of Revenue
 Jail Fund - 03
 FY 2024

Account Title	FY 2022	FY 2023	YTD FY 2023	Original Budget	Adj	Current Budget	1st Qtr	2nd Qtr	January	February	March	FY 2024 YTD	YTD Variance
Total Surplus, Borrowing and Transfers	12,009,315	9,304,295	8,884,295	17,410,760	-	17,410,760	3,413,784	3,200,000	1,500,000	1,000,000	1,000,000	10,113,784	1,229,489
Grand Total Revenue Jail Fund - 03	17,131,655	19,134,008	16,833,202	23,736,220	-	23,736,220	5,133,386	4,640,276	1,989,378	1,362,226	1,373,408	14,498,674	(2,334,528)

Kenton County Fiscal Court
Schedule of Expenditures
Jail Fund - 3
FY 2024

Account Title	FY 2022	FY 2023	YTD FY 2023	Original Budget	Adj	Current Budget	1st Qtr	2nd Qtr	January	February	March	FY 2024 YTD	Encumbrance	YTD Variance
Jail Operations (5101)														
5101 ELECTED OFFICIAL	115,261	128,688	97,366	144,550	-	144,550	36,542	31,322	16,928	11,285	11,285	107,362	-	9,996
5123 JAIL PERSONNEL	4,691,707	5,474,769	4,186,068	6,866,830	-	6,866,830	1,629,584	1,582,359	730,330	490,993	496,023	4,929,288	-	743,220
5123A JAIL PERSONNEL EHM	243,261	262,602	202,629	284,390	-	284,390	73,654	63,141	30,008	22,185	22,870	211,857	-	9,228
5178 OVERTIME	1,209,592	1,262,045	933,280	1,275,000	-	1,275,000	385,548	276,492	126,576	80,564	78,767	947,946	-	14,666
5186 LONGEVITY	5,395	4,152	503	5,240	-	5,240	-	-	-	-	-	-	-	(503)
5187 HOLIDAY PAY	147,114	184,314	164,935	205,000	-	205,000	41,563	64,695	85,712	-	-	191,970	-	27,035
5212 ELECTED OFFICIAL TRAINING	1,080	300	300	3,740	-	3,740	-	3,737	-	-	-	3,737	-	3,437
5315 BLDG OPERATION CONTRACT	371,552	396,845	294,834	5,000	530,800	535,800	115,348	129,890	43,990	46,564	43,000	378,792	-	83,958
5302 ADVERTISING	2,963	573	248	535,800	(530,800)	5,000	-	-	-	-	-	-	-	(248)
5315A FOOD PREP SERVICE	779,227	832,142	556,397	908,000	-	908,000	141,929	156,706	55,882	79,493	54,955	488,966	7,684	(67,431)
5318 DATA PROCESSING SERVICES	74,611	68,317	59,860	92,500	-	92,500	17,797	7,990	-	-	(25,787)	-	-	(59,860)
5334 BUILDING AND GROUNDS	54,147	39,282	37,102	69,250	(6,000)	63,250	15,491	2,501	872	3,188	7,319	29,370	30,756	(7,732)
5336 EQUIPMENT REPAIRS	8,647	7,139	6,849	10,000	-	10,000	-	-	-	-	-	-	700	(6,849)
5340 VEHICLE MAINTENANCE	5,578	4,240	1,851	5,000	-	5,000	1,205	791	-	-	-	1,995	-	144
5343 MEDICAL SERVICES	-	-	-	3,500	-	3,500	-	3,315	-	-	-	3,315	-	3,315
5348 PROGRAM SUPPORT	271,232	475,345	402,560	880,000	-	880,000	18,969	31,702	11,746	8,522	86,779	157,718	3,399	(244,843)
5348H JAIL PROGRAM SUPPORT 2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5348J NKYASAP	6,517	8,110	4,374	-	-	-	-	-	-	-	-	-	-	(4,374)
5366 SOLID WASTE COLLECTION	22,387	21,564	16,453	24,000	-	24,000	5,680	3,732	2,202	1,608	1,598	14,819	-	(1,635)
5386 JAIL MEDICAL CONTRACT	1,747,148	2,376,641	1,826,370	2,235,000	-	2,235,000	618,631	849,624	195,833	195,820	118,134	1,978,043	-	151,673
5389 CONTRACTED SERVICES	6,664	9,555	8,871	12,000	-	12,000	1,430	1,360	90	380	90	3,350	60	(5,521)
5411 CUSTODIAL SUPPLIES	65,696	89,980	63,706	174,000	-	174,000	11,403	25,984	6,161	21,074	5,523	70,146	591	6,440
5429 GASOLINE	9,771	11,219	8,281	12,780	-	12,780	2,942	2,621	410	673	626	7,271	-	(1,010)
5429F GASOLINE / FLEET CHARGES	1,613	88	70	500	-	500	32	-	-	-	-	32	-	(39)
5435 HOME INCARCERATION PROGRA	112,976	95,002	71,284	125,000	-	125,000	21,883	13,130	6,552	7,340	6,381	55,287	-	(15,997)
5437 LINENS	3,440	-	-	3,500	-	3,500	-	-	-	-	-	-	-	-
5445 OFFICE SUPPLIES	21,397	22,512	18,605	26,625	-	26,625	7,196	5,003	2,219	2,150	1,166	17,734	20	(870)
5453 PRISONER HYGIENE	54,083	59,597	37,754	80,000	-	80,000	16,337	29,221	1,138	7,511	4,663	58,870	-	21,116
5465 PRISONER CLOTHING	9,524	13,766	3,550	10,650	-	10,650	-	-	-	-	-	-	-	(3,550)
5481 UNIFORMS	19,582	35,222	29,631	37,275	-	37,275	9,285	13,987	342	3,510	1,075	28,199	-	(1,432)
5547 MEDICAL CLAIMS	-	-	-	160,000	-	160,000	-	131	41,829	28,889	36,069	106,917	13,160	106,917
5567 REFUNDS	350,943	-	-	-	-	-	-	-	-	-	-	-	-	-
5548C COVID19 EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5573 TELEPHONE AND PAGER	41,274	39,279	29,367	50,000	-	50,000	10,235	10,768	3,634	3,647	4,132	32,415	-	3,049
5576 TRAVEL	30,000	24,151	14,169	30,000	12,000	42,000	1,809	11,420	3,061	6,308	5,141	27,738	1,325	13,569
5577 TRAVEL WITH/AFTER PRISONR	749	1,049	775	1,600	-	1,600	-	-	-	784	-	784	-	9
5578 UTILITIES	297,042	316,554	259,026	424,100	-	424,100	78,816	78,067	25,551	28,186	24,219	234,839	-	(24,187)
5580 STORMWATER FEES	4,640	5,568	-	-	-	-	-	-	-	-	-	-	-	-
5581 WATER AND SEWER	190,108	193,898	151,132	214,600	-	214,600	52,781	56,430	32,025	-	21,308	162,543	-	11,411
5586 BUILDING MAINT AND REPAIR	43,572	49,545	40,603	148,500	-	148,500	12,962	29,451	5,367	18,212	5,527	71,519	33,951	30,916
5707 FOOD SERVICE EQUIPMENT	4,946	24,612	3,235	25,000	20,000	45,000	2,719	761	2,248	11,394	8,957	26,079	2,364	22,843
5717 LAW ENFORCEMENT EQUIPMENT	16,829	26,406	18,210	46,000	-	46,000	1,624	1,998	9,533	3,360	8,026	24,541	3,379	6,332
5725 OFFICE EQUIPMENT	22,325	19,220	15,190	60,000	(6,000)	54,000	4,524	5,221	912	1,298	13,551	25,506	725	10,317
Total Jail Operations	11,064,593	12,584,293	9,565,438	15,194,930	20,000	15,214,930	3,337,918	3,493,552	1,441,149	1,084,936	1,041,397	10,398,951	98,114	833,513
Juvenile (5102)														
5387 DETENTION EXPENSE	-	906	-	10,000	-	10,000	564	5,514	-	654	-	6,733	-	6,733
Total Juvenile	-	906	-	10,000	-	10,000	564	5,514	-	654	-	6,733	-	6,733
Inmate Programs (5101)														
Capital Projects (8099)														
5741 OTHER CAPITAL PROJECTS	310,616	641,614	106,282	1,534,000	232,100	1,766,100	77,414	120,576	45,935	23,308	171,381	438,613	890,641	332,331
Total Capital Projects	310,616	641,614	106,282	1,534,000	232,100	1,766,100	77,414	120,576	45,935	23,308	171,381	438,613	890,641	332,331
General Administration (9100)														

Kenton County Fiscal Court
Schedule of Expenditures
Jail Fund - 3
FY 2024

Account Title		FY 2022	FY 2023	YTD FY 2023	Original Budget	Adj	Current Budget	1st Qtr	2nd Qtr	January	February	March	FY 2024 YTD	Encumbrance	YTD Variance
5529	INSURANCE	-	300,000	300,000	350,000	-	350,000	350,000	-	-	-	-	350,000	-	50,000
5551	MEMBERSHIP DUES	1,925	250	-	2,250	-	2,250	-	-	-	-	1,575	1,575	-	1,575
Total General Administration		12,108	326,094	300,000	352,250	-	352,250	350,000	-	-	-	1,575	351,575	-	51,575
Contingent Appropriations (9200)															
5999	RESERVE FOR TRANSFER	-	-	-	1,367,970	(252,100)	1,115,870	-	-	-	-	-	-	-	-
Total Contingent Appropriations		-	-	-	1,367,970	(252,100)	1,115,870	-	-	-	-	-	-	-	-
Appropriations for Transfer (9300)															
Total Appropriations for Transfer		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits (9400)															
5201	SOCIAL SECURITY	479,520	549,740	418,171	672,670	-	672,670	162,208	151,706	73,878	45,117	45,421	478,331	-	60,160
5202	RETIREMENT	1,570,757	1,815,318	1,376,344	2,141,100	-	2,141,100	478,935	448,248	230,742	138,041	138,336	1,434,302	-	57,958
5203	VISION CARE	3,673	2,952	1,958	30,150	-	30,150	528	728	-	-	-	1,256	-	(702)
5204	LIFE INSURANCE	10,587	17,630	319	17,130	-	17,130	124	106	53	35	35	354	-	35
5205	HEALTH & DENTAL INSURANCE	1,561,218	1,538,242	1,189,319	2,149,080	-	2,149,080	410,727	369,913	195,012	129,362	131,780	1,236,794	-	47,475
5207	DISABILITY INSURANCE	45,467	46,770	1,151	47,020	-	47,020	460	412	213	136	126	1,346	-	195
5208	UNEMPLOYMENT INSURANCE	4,775	3,776	3,776	10,920	-	10,920	-	-	-	-	-	-	-	(3,776)
5209	WORKERS COMPENSATION	184,045	192,890	4,775	209,000	-	209,000	1,908	1,707	883	564	524	5,586	-	811
Total Fringe Benefits		3,860,042	4,167,317	2,995,813	5,277,070	-	5,277,070	1,054,890	972,821	500,780	313,255	316,224	3,157,970	-	162,157
Grand Total Jail Fund - 03		15,247,360	17,720,224	12,967,533	23,736,220	-	23,736,220	4,820,786	4,592,462	1,987,863	1,422,153	1,530,576	14,353,841	988,755	1,386,308

Kenton County Fiscal Court
 LGEA Fund - 04
 Summary

FY 2024	FY 2022	FY 2023	YTD FY 2023	Original Budget	Adj	Current Budget	1st Qtr	2nd Qtr	January	February	March	FY 2024 YTD	YTD Variance
CASH BALANCE JULY 1ST	6,735	6,735	6,735	6,740	-	6,740	6,735	-	-	-	-	6,735	-
Revenue from Operations													
Total Intragovernmental Revenue	-	-	-	10,000	-	10,000	-	-	-	-	-	-	-
Total Revenue Earned from Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue from Operations	-	-	-	10,000	-	10,000	-	-	-	-	-	-	-
Expenditures													
Road Materials	-	-	-	16,740	-	16,740	-	-	-	-	-	-	-
Total Expenditures	-	-	-	16,740	-	16,740	-	-	-	-	-	-	-
Net Activity Before Transfers and Contingent /	-	-	-	(6,740)	-	(6,740)	-	-	-	-	-	-	-
Transfers and Contingent Appropriations													
Total Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Contingent Appropriations	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Transfers and Contingent Appropriation:	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Balance	6,735	6,735	6,735	-	-	-	6,735	6,735	6,735	6,735	6,735	6,735	-

Kenton County Fiscal Court
 Schedule of Revenue
 LGEA Fund - 04
 FY 2024

Account Title		FY 2022	FY 2023	YTD FY 2023	Original Budget	Adj	Current Budget	1st Qtr	2nd Qtr	January	February	March	FY 2024 YTD	YTD Variance
Intragovernmental Revenue														
4528	COAL IMPACT FEES	-	-	-	10,000	-	10,000	-	-	-	-	-	-	-
	Total Intragovernmental Revenue	-	-	-	10,000	-	10,000	-	-	-	-	-	-	-
Revenue Earned from Interest														
4802	INTEREST EARNED ON CDS	-	-	-	-	-	-	-	-	-	-	-	-	-
4806	INTEREST ON CHECKING ACCT	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Revenue Earned from Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus, Borrowing and Transfers														
4901	CASH BALANCE JULY 1ST	6,735	6,735	6,735	6,740	-	6,740	6,735	-	-	-	-	6,735	-
	Total Surplus, Borrowing and Transfers	6,735	6,735	6,735	6,740	-	6,740	6,735	-	-	-	-	6,735	-
Grand Total Revenue LGEA Fund - 04		6,735	6,735	6,735	16,740	-	16,740	6,735	-	-	-	-	6,735	-

Kenton County Fiscal Court
 Schedule of Expenditures
 LGEA - 4
 FY 2024

Account Title		FY 2022	FY 2023	YTD FY 2023	Original Budget	Adj	Current Budget	1st Qtr	2nd Qtr	January	February	March	FY 2024 YTD	YTD Variance
LGEA Road Maintenance Expenditures (6106)														
5447	Road Materials	-	-	-	16,740	-	16,740	-	-	-	-	-	-	-
Total LGEA Road Maint Exp		-	-	-	16,740	-	16,740	-	-	-	-	-	-	-
Contingent Appropriations (9200)														
5999	RESERVE FOR TRANSFER	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Contingent Appropriations		-	-	-	-	-	-	-	-	-	-	-	-	-
Grand Total LGEA Fund 4		-	-	-	16,740	-	16,740	-	-	-	-	-	-	-

Kenton County Fiscal Court
 CDBG Funds - 7
 Summary

FY 2024	FY 2022	FY 2023	YTD FY 2023	Original Budget	Adj	Current Budget	1st Qtr	2nd Qtr	January	February	March	FY 2024 YTD	YTD Variance
CASH BALANCE JULY 1ST	-	-	-	-	-	-	-	-	-	-	-	-	-
Revenue from Operations													
Total Intragovernmental Revenue	265,312	208,073	200,000	546,300	-	546,300	199,000	-	-	-	-	199,000	(1,000)
Total Revenue from Other Sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue Earned from Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue from Operations	265,312	208,073	200,000	546,300	-	546,300	199,000	-	-	-	-	199,000	(1,000)
Expenditures													
Total CDBG Expenditures	265,312	208,073	200,000	546,300	-	546,300	199,000	-	-	-	-	199,000	(1,000)
Total Expenditures	265,312	208,073	200,000	546,300	-	546,300	199,000	-	-	-	-	199,000	(1,000)
Net Activity Before Transfers and Contingent	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Contingent Appropriations													
Total Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Contingent Appropriations	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Transfers and Contingent Appropriations:	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Balance	-	-	-	-	-	-	-	-	-	-	-	-	-

Kenton County Fiscal Court
 Schedule of Revenue
 CDBG Funds - 7
 FY 2024

Account Title	FY 2022	FY 2023	YTD FY 2023	Original Budget	Adj	Current Budget	1st Qtr	2nd Qtr	January	February	March	FY 2024 YTD	YTD Variance
Intragovernmental Revenue													
4504 FEDERAL GRANTS/PASS THRU	265,312	208,073	200,000	546,300	-	546,300	199,000	-	-	-	-	199,000	(1,000)
Total Intragovernmental Revenue	265,312	208,073	200,000	546,300	-	546,300	199,000	-	-	-	-	199,000	(1,000)
Revenue from Miscellaneous Sources													
Total Revenue from Other Sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Earned from Interest													
Total Revenue Earned from Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus, Borrowing and Transfers													
4901 CASH BALANCE JULY 1ST	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Surplus, Borrowing and Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-
Grand Total Revenue CDBG Fund 07	265,312	208,073	200,000	546,300	-	546,300	199,000	-	-	-	-	199,000	(1,000)

Kenton County Fiscal Court
 Schedule of Expenditures
 CDBG Funds - 7
 FY 2024

Account Title	FY 2022	FY 2023	YTD FY 2023	Original		Current		1st Qtr	2nd Qtr	January	February	March	FY 2024	Encumbrance	YTD	
				Budget	Adj	Budget	YTD						Variance			
CDBG Fund Expenditures (5076)																
5326 FINANCIAL ADMINISTRATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5342 COUNTY MATCH/GRANT	265,312	208,073	200,000	546,300	-	546,300	199,000	-	-	-	-	-	199,000	-	(1,000)	
5549 MEDICAL EVAL-CHILD ABUSE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5587 CDBG - SEWER LINE GRANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5710 GOLF CARTS AND EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5743A CDBG - WATER LINE GRANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5743B WATERLINE PROJECT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5990 ECON DEVELOPMENT LOANS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total CDBG Expenditures	265,312	208,073	200,000	546,300	-	546,300	199,000	-	-	-	-	-	199,000	-	(1,000)	
Contingent Appropriations (9200)																
5999 RESERVE FOR TRANSFER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Contingent Appropriation:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grand Total CDBG Fund 7	265,312	208,073	200,000	546,300	-	546,300	199,000	-	-	-	-	-	199,000	-	(1,000)	

Kenton County Fiscal Court
 Golf Fund - 22
 Summary

FY 2024	FY 2022	FY 2023	YTD FY 2023	Original Budget	Adj	Current Budget	1st Qtr	2nd Qtr	January	February	March	FY 2024 YTD	YTD Variance
CASH BALANCE JULY 1ST	125,141	233,596	233,596	203,970	-	203,970	308,998	-	-	-	-	308,998	75,402
Revenue from Operations													
Total Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Miscellaneous Revenues	104,167	150,162	137,662	100,000	-	100,000	25,000	15,508	-	(3,008)	-	37,500	(100,162)
Total Interest Earned	16	686	632	-	-	-	-	-	-	-	-	-	(632)
Total Revenue from Operations	104,183	150,848	138,294	100,000	-	100,000	25,000	15,508	-	(3,008)	-	37,500	(100,794)
Expenditures													
Total Golf Course Operations	33,644	67,896	56,821	68,500	93,486	161,986	102,479	43,592	-	2,559	799	149,430	92,609
Total Golf Food and Beverage	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Golf COGS Food and Beverage	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Projects	16,085	307,550	279,220	305,000	27,000	332,000	-	289,750	-	-	-	289,750	10,530
Total Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Fringe Benefits Food & Beverage	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	49,728	375,446	336,041	373,500	120,486	493,986	102,479	333,342	-	2,559	799	439,180	103,139
Net Activity Before Transfers and Contingent Appr.	54,455	#####	(197,747)	(273,500)	(120,486)	(393,986)	(77,479)	(317,834)	-	(5,567)	(799)	(401,680)	(203,933)
Transfers and Contingent Appropriations													
Total Transfers	54,000	300,000	100,000	300,000	-	300,000	-	100,000	-	-	-	100,000	-
Total Contingent Appropriations	-	-	-	(230,470)	120,486	(109,984)	-	-	-	-	-	-	-
Total Transfers and Contingent Appropriations	54,000	300,000	100,000	69,530	120,486	190,016	-	100,000	-	-	-	100,000	-
Cash Balance	233,596	308,998	135,849	-	-	-	231,519	13,685	13,685	8,117	7,318	7,318	(128,531)

Kenton County Fiscal Court
 Schedule of Revenue
 Golf Fund - 22
 FY 2024

Account Title		FY 2022	FY 2023	YTD FY 2023	Original Budget	Adj	Current Budget	1st Qtr	2nd Qtr	January	February	March	FY 2024 YTD	YTD Variance
Revenue from Charges for Services														
4606	GREEN FEES	-	-	-	-	-	-	-	-	-	-	-	-	-
4606M	GOLF MEMBERSHIPS	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Charges for Services		-	-	-	-	-	-	-	-	-	-	-	-	-
Revenue from Miscellaneous Revenues														
4703	CONCESSION RECEIPTS	-	-	-	-	-	-	-	-	-	-	-	-	-
4704	Sale of Surplus Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
4709	ALCOHOLIC BEVERAGE SALES	-	-	-	-	-	-	-	-	-	-	-	-	-
4710	NON ALCOHOLIC BEVERAGE SA	-	-	-	-	-	-	-	-	-	-	-	-	-
4711	MISC RENTALS & LEASES	-	-	-	-	-	-	-	-	-	-	-	-	-
4722	PROSHOP RECEIPTS	-	-	-	-	-	-	-	-	-	-	-	-	-
4723	EQUIPMENT RENTAL	-	-	-	-	-	-	-	-	-	-	-	-	-
4723B	RANGE BALLS RENTAL	-	-	-	-	-	-	-	-	-	-	-	-	-
4724	POWER CART RENTAL	-	-	-	-	-	-	-	-	-	-	-	-	-
4731	MISCELLANEOUS RECPTS	104,167	150,162	137,662	100,000	-	100,000	25,000	15,508	-	(3,008)	-	37,500	(100,162)
4735	GIFT CERTIFICATE RECEIPTS	-	-	-	-	-	-	-	-	-	-	-	-	-
4797	OUTINGS/EVENTS CATERING	-	-	-	-	-	-	-	-	-	-	-	-	-
4798	FOOD SALES	-	-	-	-	-	-	-	-	-	-	-	-	-
4799A	SALES TAX RECEIPTS	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Miscellaneous Revenues		104,167	150,162	137,662	100,000	-	100,000	25,000	15,508	-	(3,008)	-	37,500	(100,162)
Revenue from Interest Earned														
4802	INTEREST EARNED ON CDS	-	-	-	-	-	-	-	-	-	-	-	-	-
4806	INTEREST ON CHECKING ACCT	16	686	632	-	-	-	-	-	-	-	-	-	(632)
Total Interest Earned		16	686	632	-	-	-	-	-	-	-	-	-	(632)
Revenue from Surplus and Transfers														
4901	CASH BALANCE JULY 1ST	125,141	233,596	233,596	203,970	-	203,970	308,998	-	-	-	-	308,998	75,402
4909	TRANSFER TO OTHER FUNDS	-	-	-	-	-	-	-	-	-	-	-	-	-
4910	TRANSFER FROM OTHER FUNDS	54,000	300,000	100,000	300,000	-	300,000	-	100,000	-	-	-	100,000	-
Total Surplus and Transfers		179,141	533,596	333,596	503,970	-	503,970	308,998	100,000	-	-	-	408,998	75,402
Total Revenue - Golf Fund		283,324	684,443	471,890	603,970	-	603,970	333,998	115,508	-	(3,008)	-	446,498	(25,392)

Kenton County Fiscal Court
Schedule of Expenditures
Golf Fund - 22
FY 2024

Account Title	FY 2022	FY 2023	YTD FY 2023	Original Budget	Adj	Current Budget	1st Qtr	2nd Qtr	January	February	March	FY 2024 YTD	Encumbrance	YTD Variance
Golf Course Operations (5403)														
5433 GOLF COURSE MAINTENANCE	26,348	49,814	38,739	50,000	-	50,000	7,796	39,049	-	-	(20)	46,825	2,753	8,086
5578 UTILITIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5586 BUILDING MAINT AND REPAIR	7,296	18,082	18,082	18,500	93,486	111,986	94,683	4,543	-	2,559	819	102,605	1,635	84,523
5710 GOLF CARTS AND EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Golf Course Operations	33,644	67,896	56,821	68,500	93,486	161,986	102,479	43,592	-	2,559	799	149,430	4,388	92,609
Golf Food and Beverage (5405)														
Golf COGS Food and Beverage (5428)														
5718 PARK CONSTRUCTION PROJECT	16,085	299,210	279,220	265,000	27,000	292,000	-	289,750	-	-	-	289,750	-	10,530
5721 MACHINERY AND EQUIPMENT	-	8,340	-	40,000	-	40,000	-	-	-	-	-	-	-	-
Total Capital Projects	16,085	307,550	279,220	305,000	27,000	332,000	-	289,750	-	-	-	289,750	-	10,530
Contingent Appropriations (9200)														
5999 RESERVE FOR TRANSFER	-	-	-	230,470	(120,486)	109,984	-	-	-	-	-	-	-	-
Total Contingen Appropriations	-	-	-	230,470	(120,486)	109,984	-	-	-	-	-	-	-	-
Fringe Benefits (9400)														
Fringe Benefits Food & Beverage (9401)														
Grand Total Golf	49,728	375,446	336,041	603,970	-	603,970	102,479	333,342	-	2,559	799	439,180	4,388	103,139

Kenton County Fiscal Court
COLT Fund - 23
Summary

FY 2024	FY 2022	FY 2023	YTD FY 2023	Original Budget	Adj	Current Budget	1st Qtr	2nd Qtr	January	February	March	FY 2024 YTD	YTD Variance
CASH BALANCE JULY 1ST	12,649,621	15,129,754	15,129,754	16,262,210	-	16,262,210	17,887,382	-	-	-	-	17,887,382	2,757,628
Revenue from Operations													
Total Revenue from Taxes	16,094,880	20,352,913	9,871,110	4,537,500	-	4,537,500	1,194,832	1,152,701	102,375	416,628	867,892	3,734,428	(6,136,682)
Total Intragovernmental Revenue	457,223	690,126	690,126	-	-	-	740,429	(740,429)	-	-	-	-	(690,126)
Total Miscellaneous Revenues	183,180	296,109	257,334	200,000	-	200,000	-	-	-	-	-	-	(257,334)
Total Revenue Earned from Interest	3,140	39,123	-	25,000	-	25,000	-	-	-	-	-	-	-
Total Revenue from Operations	16,738,423	21,378,271	10,818,571	4,762,500	-	4,762,500	1,935,262	412,271	102,375	416,628	867,892	3,734,428	(7,084,143)
Expenditures													
Total MHMR Services	2,167,702	2,290,729	1,877,164	2,581,050	-	2,581,050	681,580	777,853	206,195	150,816	160,784	1,977,228	100,064
Total Senior Services	372,654	418,938	235,259	689,980	6,000	695,980	86,577	101,552	33,370	27,010	23,313	271,822	36,563
Total Health Care	201,106	165,548	80,604	223,100	-	223,100	33,025	50,977	28,429	53,096	4,998	170,526	89,922
Total TANK	8,122,828	8,405,429	5,762,446	-	-	-	-	-	-	-	-	-	(5,762,446)
Total Parking Garage	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	10,864,291	11,280,643	7,955,473	3,494,130	6,000	3,500,130	801,181	930,382	267,995	230,922	189,095	2,419,575	(5,535,897)
Net Activity Before Transfers and Contingent Appropriations	5,874,133	10,097,628	2,863,098	1,268,370	(6,000)	1,262,370	1,134,080	(518,111)	(165,619)	185,706	678,796	1,314,853	(1,548,245)
Transfers and Contingent Appropriations													
Total Transfers	(3,394,000)	(7,340,000)	-	(7,000,000)	-	(7,000,000)	-	(7,000,000)	-	-	-	(7,000,000)	(7,000,000)
Total Contingent Appropriations	-	-	-	(10,530,580)	6,000	(10,524,580)	-	-	-	-	-	-	-
Total Transfers and Contingent Appropriations	(3,394,000)	(7,340,000)	-	(17,530,580)	6,000	(17,524,580)	-	(7,000,000)	-	-	-	(7,000,000)	(7,000,000)
Cash Balance	15,129,754	17,887,382	17,992,852	-	-	-	19,021,462	11,503,352	11,337,732	11,523,438	12,202,235	12,202,235	(5,790,617)

Kenton County Fiscal Court
Schedule of Revenue
COLT Fund - 23
FY 2024

Account Title	FY 2022	FY 2023	YTD FY 2023	Original Budget	Adj	Current Budget	1st Qtr	2nd Qtr	January	February	March	FY 2024 YTD	YTD Variance
Revenue from Taxes													
4134 OCCUPATIONAL LICENSE FEES	-	-	-	4,537,500	-	4,537,500	-	-	-	-	-	-	-
4134M MENTAL HEALTH	2,998,477	3,101,029	1,780,736	-	-	-	796,078	768,117	68,219	277,625	578,217	2,488,256	707,520
4134S SENIORS	1,469,119	1,551,724	890,739	-	-	-	398,755	384,584	34,156	139,003	289,675	1,246,172	355,433
4134T TRANSPORTATION	11,627,283	15,700,160	7,199,635	-	-	-	-	-	-	-	-	-	(7,199,635)
Total Revenue from Taxes	16,094,880	20,352,913	9,871,110	4,537,500	-	4,537,500	1,194,832	1,152,701	102,375	416,628	867,892	3,734,428	(6,136,682)
Intragovernmental Revenue													
4509 SCHOOL TRANSPORTATION REC	457,223	690,126	690,126	-	-	-	740,429	(740,429)	-	-	-	-	(690,126)
Total Intragovernmental Revenue	457,223	690,126	690,126	-	-	-	740,429	(740,429)	-	-	-	-	(690,126)
Revenue from Miscellaneous Revenues													
4772 CITY TAX REFUND REIMBURSE	183,180	296,109	257,334	200,000	-	200,000	-	-	-	-	-	-	(257,334)
Total Miscellaneous Revenues	183,180	296,109	257,334	200,000	-	200,000	-	-	-	-	-	-	(257,334)
Revenue Earned from Interest													
4808 INTEREST ON ASSET MGMT AC	3,140	39,123	-	25,000	-	25,000	-	-	-	-	-	-	-
Total Revenue Earned from Interest	3,140	39,123	-	25,000	-	25,000	-	-	-	-	-	-	-
Revenue from Surplus, Borrowing and Transfers													
4901 CASH BALANCE JULY 1ST	12,649,621	15,129,754	15,129,754	16,262,210	-	16,262,210	17,887,382	-	-	-	-	17,887,382	2,757,628
4909 TRANSFER TO OTHER FUNDS	(3,394,000)	(7,340,000)	-	(7,000,000)	-	(7,000,000)	-	(7,000,000)	-	-	-	(7,000,000)	(7,000,000)
Total Surplus, Borrowing and Transfers	9,255,621	7,789,754	15,129,754	9,262,210	-	9,262,210	17,887,382	(7,000,000)	-	-	-	10,887,382	(4,242,372)
Grand Total COLT Fund	25,994,044	29,168,025	25,948,324	14,024,710	-	14,024,710	19,822,644	(6,587,729)	102,375	416,628	867,892	14,621,810	(11,326,514)

Kenton County Fiscal Court
Schedule of Expenditures
COLT - 23
FY 2024

Account Title	FY 2022	FY 2023	YTD FY 2023	Original Budget	Adj	Current Budget	1st Qtr	2nd Qtr	January	February	March	FY 2024 YTD	Encumbrance	YTD Variance
MHMR Services (5233)														
5301 ACCOUNTING SERVICES	90,000	90,000	-	90,000	-	90,000	-	-	-	-	-	-	-	-
5315B DRUG & ACLHOL TREATMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5315E TEN-TEN PROGRAM	78,109	47,854	27,254	82,420	-	82,420	25,555	15,866	5,430	5,484	8,944	61,279	-	34,025
5363 PSYCHIATRIC EVALUATIONS	58,107	22,027	16,527	20,000	-	20,000	8,500	5,000	250	1,500	1,750	17,000	-	473
5363A MH SVCS ADULT INMATES	9,227	-	-	-	-	-	-	-	-	-	-	-	-	-
5398 405 CATHOLIC CHARITIES	100,000	115,000	115,000	120,000	-	120,000	14,277	65,215	14,636	13,468	9,465	117,061	-	2,061
5398 408 THE POINT	7,029	10,500	10,500	30,000	-	30,000	5,214	6,030	4,142	2,232	2,347	19,964	-	9,464
5398 410 FAMILY NURT.	72,000	80,000	80,000	100,000	-	100,000	22,636	45,664	8,217	9,525	3,949	89,990	-	9,990
5398 412 NKY REGIONAL MH COURT	65,000	70,000	39,589	52,340	-	52,340	-	25,393	-	-	21,904	47,297	-	7,708
5398 413 COURT APPOINTED SPEC ADVO	35,000	32,113	22,574	42,850	-	42,850	-	-	-	19,516	2,702	22,218	-	(356)
5398 416 CHILDRENS HOME-OUTPATIENT	30,000	30,000	30,000	30,000	-	30,000	-	-	16,835	13,165	-	30,000	-	-
5398 418 MH ASSOCIATION	15,439	15,638	9,556	37,820	-	37,820	10,583	7,414	-	4,605	2,115	24,717	-	15,161
5398 424 TRANSITIONS-RESID TREAT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5398 426 WOMEN C.C.	42,733	49,276	42,155	50,170	-	50,170	11,223	20,583	-	3,079	3,710	38,596	-	(3,559)
5398 430 WELCOME HOUSE	150,000	155,000	145,525	165,000	-	165,000	71,152	82,940	8,607	2,301	-	165,000	-	19,475
5398 432 INTERFAITH HOSPITALITY NK	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5398 435 FAMILIES MATTER	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5398 436 HOLLY HILL	30,000	32,149	25,434	41,780	-	41,780	38,110	3,670	-	-	-	41,780	-	16,346
5398 439 ST VINCENT DEPAUL	27,505	24,382	18,183	28,740	-	28,740	7,048	7,245	1,913	3,637	2,541	22,385	-	4,202
5398 441 DIOCESAN CATHOLIC	49,872	55,000	55,000	65,000	-	65,000	59,458	5,542	-	-	-	65,000	-	10,000
5398 443 BRIGHTON CENTER	50,000	55,000	50,193	60,000	-	60,000	11,260	23,359	5,219	8,453	7,097	55,389	-	5,196
5398 444 HUMAN SERVICE DIRECTOR	40,200	40,200	-	40,200	-	40,200	-	-	-	-	-	-	-	-
5398 445 NKY CHILDRENS ADVOCACY CT	35,753	50,000	41,074	60,000	-	60,000	9,747	12,880	5,222	6,614	9,399	43,862	-	2,788
5398 447 ADDICTION HELP LINE	55,919	48,576	24,288	60,000	-	60,000	-	26,240	-	-	-	26,240	-	1,952
5398 448 SUBSTANCE ABUSE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5398 449 MENTORING PLUS	12,000	18,590	15,947	21,000	-	21,000	4,828	5,626	1,609	1,338	1,338	14,739	-	(1,208)
5398 450 GRTR CIN BEHAVIOR HEALTH	20,000	24,520	24,520	30,000	-	30,000	9,273	-	16,720	-	4,007	30,000	-	5,480
5398 451 NK OFFICE OF DRUG CON POL	85,593	73,684	36,842	85,000	-	85,000	-	34,349	-	-	-	34,349	-	(2,493)
5398 452 EMERGENCY SHELTER NKY	44,344	50,000	34,278	55,100	-	55,100	44,874	3,981	832	735	679	51,100	-	16,822
5399 452 LEARNING GROVE	-	-	-	10,000	-	10,000	-	-	-	-	-	-	-	-
5399 102 BAWAK WORK SERVICES	116,423	178,000	178,000	185,000	-	185,000	62,026	60,935	17,605	17,979	20,124	178,670	-	670
5399 121 N PERCEPTION	210,000	214,911	204,309	225,000	-	225,000	62,643	64,009	16,206	-	39,563	182,421	-	(21,888)
5399 136 REDWOOD	300,000	300,000	288,127	300,000	-	300,000	149,146	119,694	27,204	3,957	-	300,000	-	11,873
5399 161 NKY EDUCATION COUNCIL	11,385	14,000	14,000	23,630	-	23,630	-	-	4,193	-	-	4,193	-	(9,807)
5400 162 LIFE LEARNING CENTER	69,740	120,000	120,000	150,000	-	150,000	-	49,724	44,715	-	-	94,439	-	(25,561)
5515 GENERAL WELFARE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5515B NKCAC EMERG ASSISTANCE	187,766	195,000	176,010	200,000	-	200,000	54,027	86,495	6,641	33,229	19,150	199,542	-	23,532
5548 SPECIAL PROJECTS	-	-	-	25,000	-	25,000	-	-	-	-	-	-	-	-
5567 REFUNDS	33,319	32,280	32,280	55,000	-	55,000	-	-	-	-	-	-	-	(32,280)
5902 PYMTS OTHER GOV AGENCIES	35,239	47,030	-	40,000	-	40,000	-	-	-	-	-	-	-	-
Total MHMR Services	2,167,702	2,290,729	1,877,164	2,581,050	-	2,581,050	681,580	777,853	206,195	150,816	160,784	1,977,228	-	100,064
Senior Services (5305)														
5301 ACCOUNTING SERVICES	45,000	45,000	-	45,000	-	45,000	-	-	-	-	-	-	-	-
5356 171 NKCAC-EMERGENCY ASSIST	32,505	39,180	39,180	40,350	-	40,350	9,749	10,378	-	-	-	20,127	-	(19,053)
5356 179 WESLEY FROZEN MEAL	71,436	100,943	62,118	156,400	-	156,400	40,286	35,480	10,692	10,804	12,117	109,380	-	47,262
5356 185 VISITING ANGELS	49,876	45,915	34,362	112,895	-	112,895	13,893	14,171	4,752	4,423	4,010	41,249	-	6,887
5356 188 PAUPER BURIALS	11,450	14,850	14,850	15,000	6,000	21,000	5,700	3,800	-	5,050	1,900	16,450	1,900	1,600
5356 189 N.K. LEGAL AID	20,200	18,040	16,167	19,080	-	19,080	-	3,936	8,427	-	-	12,362	-	(3,805)
5356 190 NKADD-CASE MANAGEMENT	27,772	23,849	14,394	47,550	-	47,550	-	11,222	7,963	-	-	19,185	-	4,791
5356 191 LIFELINE-PERSONAL CARE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5356 444 HUMAN SERVICES DIRECTOR	19,800	19,800	-	19,800	-	19,800	-	-	-	-	-	-	-	-
5356 515 SENIOR PICNIC	3,700	3,530	3,530	3,700	-	3,700	-	3,159	-	-	-	3,159	-	(370)
5356 517 NKCAC - Senior Center Ops	29,167	31,438	20,849	33,430	-	33,430	5,822	8,472	662	2,018	4,472	21,446	-	597
5356 518 Additional PC & HM	-	-	-	45,000	-	45,000	-	-	-	-	-	-	-	-
5356 519 PEOPLE WORKING COOPERATIV	16,088	24,302	3,907	15,000	-	15,000	-	-	-	-	-	-	-	(3,907)
5356 520 HELPING HANDS OF NKY	11,378	10,657	7,983	25,800	-	25,800	2,809	3,092	875	621	813	8,210	-	227
5356 521 BE CONCERNED	-	-	-	30,975	-	30,975	8,319	7,842	-	4,094	-	20,254	-	20,254
5548 SPECIAL PROJECTS	-	-	-	30,000	-	30,000	-	-	-	-	-	-	-	-

Kenton County Fiscal Court
 Schedule of Expenditures
 COLT - 23
 FY 2024

Account Title		FY 2022	FY 2023	YTD FY 2023	Original Budget	Adj	Current Budget	1st Qtr	2nd Qtr	January	February	March	FY 2024 YTD	Encumbrance	YTD Variance
5567	REFUNDS	16,659	17,920	17,920	30,000	-	30,000	-	-	-	-	-	-	-	(17,920)
5902	PYMTS OTHER GOV AGENCIES	17,623	23,515	-	20,000	-	20,000	-	-	-	-	-	-	-	-
Total Senior Services		372,654	418,938	235,259	689,980	6,000	695,980	86,577	101,552	33,370	27,010	23,313	271,822	1,900	36,563
Health Care (5340)															
5343 199	DENTAL HEALTH PROGRAM	139,644	113,647	44,712	150,000	-	150,000	21,291	39,505	25,256	47,833	-	133,885	-	89,173
5345	PHARMACEUTICALS	57,961	48,401	35,891	69,600	-	69,600	11,734	11,472	3,173	5,263	4,998	36,641	-	750
5301	ACCOUNTING SERVICES	3,500	3,500	-	3,500	-	3,500	-	-	-	-	-	-	-	-
Total Health Care		201,106	165,548	80,604	223,100	-	223,100	33,025	50,977	28,429	53,096	4,998	170,526	-	89,922
TANK (6301)															
5301	ACCOUNTING SERVICES	325,000	325,000	-	-	-	-	-	-	-	-	-	-	-	-
5316	TANK ALLOCATION	6,827,011	6,908,164	5,181,123	-	-	-	-	-	-	-	-	-	-	(5,181,123)
5370	TRANSPORT SCHOOL CHILDREN	690,126	740,429	381,538	-	-	-	-	-	-	-	-	-	-	(381,538)
5548	SPECIAL PROJECTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5567	REFUNDS	135,125	241,104	199,785	-	-	-	-	-	-	-	-	-	-	(199,785)
5902	PYMTS OTHER GOV AGENCIES	145,565	190,732	-	-	-	-	-	-	-	-	-	-	-	-
Total TANK		8,122,828	8,405,429	5,762,446	-	-	-	-	-	-	-	-	-	-	(5,762,446)
Parking Garage (6401)															
Total Parking Garage		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contingent Appropriations (9200)															
5999A	CONTINGENCY RESERVE	-	-	-	10,530,580	(6,000)	10,524,580	-	-	-	-	-	-	-	-
Total Contingent Appropriations		-	-	-	10,530,580	(6,000)	10,524,580	-	-	-	-	-	-	-	-
Grand Total COLT Fund		10,864,291	11,280,643	7,955,473	14,024,710	-	14,024,710	801,181	930,382	267,995	230,922	189,095	2,419,575	1,900	(5,535,897)

Kenton County Fiscal Court
Dispatch - Fund 75
Summary

FY 2024	FY 2022	FY 2023	YTD FY 2023	Original Budget	Adj	Current Budget	1st Qtr	2nd Qtr	January	February	March	FY 2024 YTD	YTD Variance
CASH BALANCE JULY 1ST	3,646,795	4,537,125	4,537,125	4,731,770	-	4,731,770	5,070,741	-	-	-	-	5,070,741	533,616
Revenue from Operations													
Total Revenue from Charges for Services	5,705,789	5,776,124	5,716,193	5,730,000	-	5,730,000	3,764	5,226,245	283,034	65,240	29,306	5,607,589	(108,604)
Total Intergovernmental Revenues	734,951	1,152,145	884,208	940,000	-	940,000	323,054	319,467	44,267	274,083	-	960,872	76,664
Total Revenue from Interest	514	8,359	8,290	1,000	-	1,000	-	-	-	-	-	-	(8,290)
Total Borrowings	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue from Operations	6,441,253	6,936,628	6,608,690	6,671,000	-	6,671,000	326,818	5,545,713	327,300	339,323	29,306	6,568,460	(40,230)
Expenditures													
Total Dispatch Operations	3,567,819	4,368,305	3,572,337	5,991,560	26,361	6,017,921	1,481,178	941,284	404,538	388,197	294,200	3,509,396	(62,940)
Total G.O. Bonds	622,400	622,400	622,400	682,410	-	682,410	25,843	-	596,557	-	-	622,400	0
Total Fringe Benefits	1,360,704	1,412,307	999,313	2,018,640	-	2,018,640	343,503	313,275	161,253	101,960	101,963	1,021,953	22,640
Total Expenditures	5,550,923	6,403,012	5,194,050	8,692,610	26,361	8,718,971	1,850,523	1,254,558	1,162,348	490,157	396,162	5,153,749	(40,300)
Net Activity Before Transfers and Contingent Appr.	890,330	533,616	1,414,640	(2,021,610)	(26,361)	(2,047,971)	(1,523,705)	4,291,154	(835,048)	(150,834)	(366,857)	1,414,711	70
Transfers and Contingent Appropriations													
Total Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Contingent Appropriations	-	-	-	(2,710,160)	26,361	(2,683,799)	-	-	-	-	-	-	-
Total Transfers and Contingent Appropriations	-	-	-	(2,710,160)	26,361	(2,683,799)	-	-	-	-	-	-	-
Cash Balance	4,537,125	5,070,741	5,951,766	-	0	-	3,547,036	7,838,190	7,003,142	6,852,308	6,485,452	6,485,452	533,686

Kenton County Fiscal Court
Schedule of Revenue
Dispatch - Fund 75
FY 2024

Account Title	FY 2022	FY 2023	YTD FY 2023	Original Budget	Adj	Current Budget	1st Qtr	2nd Qtr	January	February	March	FY 2024 YTD	YTD Variance
Revenue from Charges for Services													
4680 E911 FEES	5,705,789	5,776,124	5,716,193	5,730,000	-	5,730,000	3,764	5,226,245	283,034	65,240	29,306	5,607,589	(108,604)
Total Revenue from Charges for Services	5,705,789	5,776,124	5,716,193	5,730,000	-	5,730,000	3,764	5,226,245	283,034	65,240	29,306	5,607,589	(108,604)
Intergovernmental Revenues													
4504 002 FED GRANT ARPA FUND 84	-	-	-	-	-	-	64,347	44,222	44,267	-	-	152,836	152,836
4504B I-75 ENFORCEMENT GRANT	-	-	-	-	-	-	-	-	-	-	-	-	-
4543 MISC GOVERNMENT PAYMENTS	5,598	586	586	-	-	-	-	-	-	-	-	-	(586)
4562 CMRS - 911 FEES	729,353	1,151,559	883,622	940,000	-	940,000	258,707	275,245	-	274,083	-	808,036	(75,586)
Total Intergovernmental Revenues	734,951	1,152,145	884,208	940,000	-	940,000	323,054	319,467	44,267	274,083	-	960,872	76,664
Revenue from Interest													
4806 INTEREST ON CHECKING ACCT	514	8,359	8,290	1,000	-	1,000	-	-	-	-	-	-	(8,290)
Total Revenue from Interest	514	8,359	8,290	1,000	-	1,000	-	-	-	-	-	-	(8,290)
Revenue from Surplus, Borrowing and Transfers													
4901 CASH BALANCE JULY 1ST	3,646,795	4,537,125	4,537,125	4,731,770	-	4,731,770	5,070,741	-	-	-	-	5,070,741	533,616
Total Surplus, Borrowing and Transfers	3,646,795	4,537,125	4,537,125	4,731,770	-	4,731,770	5,070,741	-	-	-	-	5,070,741	533,616
Grand Total Dispatch Fund 75	10,088,049	11,473,753	11,145,815	11,402,770	-	11,402,770	5,397,559	5,545,713	327,300	339,323	29,306	11,639,201	493,386

Kenton County Fiscal Court
Schedule of Expenditures
Dispatch - 75
FY 2024

Account Title	FY 2022	FY 2023	YTD FY 2023	Original Budget	Adj	Current Budget	1st Qtr	2nd Qtr	January	February	March	FY 2024 YTD	Encumbrance	YTD Variance
Dispatch Operations (514575)														
5159 DISPATCHER WAGES	1,743,540	2,156,808	1,623,897	2,942,580	(9,600)	2,932,980	658,296	592,646	292,314	198,391	198,331	1,939,978	-	316,082
5178 OVERTIME	441,515	498,880	382,901	435,480	-	435,480	147,418	128,798	52,736	36,793	38,121	403,867	-	20,965
5186 LONGEVITY	3,531	3,696	-	3,870	-	3,870	-	-	-	-	-	-	-	-
5187 HOLIDAY PAY	58,465	68,601	61,270	105,250	-	105,250	14,937	25,014	33,564	-	-	73,515	-	12,245
5,189 UNUSED SICK PAY	-	-	-	-	9,600	9,600	-	-	-	-	-	-	-	-
5318 DATA PROCESSING SERVICES	232,527	229,554	229,554	256,900	-	256,900	-	-	-	-	-	-	-	(229,554)
5322 DISPATCH SERVICES	154,227	167,102	124,183	227,000	6,361	233,361	45,279	40,093	1,494	30,272	9,284	126,422	6,361	2,239
5324 TESTING AND EVALUATIONS	6,699	9,620	7,905	12,800	-	12,800	2,075	40	-	4,175	-	6,290	-	(1,615)
5331 BLDG LEASE AND ADMIN CHGS	60,000	60,000	60,000	60,000	-	60,000	-	-	-	-	-	-	-	(60,000)
5,332 LEGAL FEES	3,955	-	-	-	-	-	-	-	-	-	-	-	-	-
5334 BUILDING AND GROUNDS	23,253	19,230	16,638	181,990	20,000	201,990	6,406	24,881	895	3,780	13,420	49,381	36,617	32,743
5337 DP MAINT & REPAIR SVCS	476,926	490,323	473,350	511,840	-	511,840	435,290	27,655	10,607	6,110	16,778	496,441	435	23,092
5343 MEDICAL SERVICES	5,417	3,750	3,750	5,100	-	5,100	1,667	1,250	833	-	1,250	5,000	-	1,250
5406 BLDG MAINT SUPPLIES	661	2,025	1,929	10,500	-	10,500	401	785	413	-	143	1,741	-	(187)
5429 GASOLINE	2,092	-	-	-	-	-	-	-	-	-	-	-	-	-
5445 OFFICE SUPPLIES	11,324	13,184	9,483	27,100	-	27,100	3,328	3,973	555	1,655	1,311	10,822	557	1,339
5481 UNIFORMS	-	810	810	12,000	-	12,000	-	-	-	-	-	-	-	(810)
5529 INSURANCE	-	46,929	46,929	55,000	-	55,000	54,439	-	-	-	-	54,439	-	7,510
5548C COVID19 EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5567 REFUNDS	-	-	-	2,000	-	2,000	-	-	-	-	-	-	-	-
5569 REGISTRATION & TRAINING	9,782	11,918	7,793	124,250	-	124,250	7,487	4,140	4,507	2,620	2,921	21,675	541	13,882
5573 TELEPHONE AND PAGER	52,161	51,861	41,679	66,400	-	66,400	20,425	9,490	4,281	3,481	3,452	41,130	-	(549)
5576 TRAVEL	-	2,755	2,068	7,000	-	7,000	628	1,149	55	687	390	2,909	-	841
5578 UTILITIES	17,394	19,294	15,245	33,150	-	33,150	6,360	4,855	1,205	1,846	1,431	15,698	-	453
5585 MAINT AND REPAIR SERVICE	7,669	15,007	10,560	-	-	-	-	-	-	-	-	-	-	(10,560)
5703 COMMUNICATIONS EQUIPMENT	250,081	303,795	259,469	343,600	-	343,600	76,741	76,517	1,077	98,386	7,368	260,088	2,043	620
5709 FURNITURE AND FIXTURES	1,147	2,706	2,468	47,750	-	47,750	-	-	-	-	-	-	1,900	(2,468)
5751 PD CAPITAL PROJECT & EQUI	5,452	190,457	190,457	520,000	-	520,000	-	-	-	-	-	-	-	(190,457)
Total Dispatch Operations	3,567,819	4,368,305	3,572,337	5,991,560	26,361	6,017,921	1,481,178	941,284	404,538	388,197	294,200	3,509,396	48,454	(62,940)
5601G DISPATCH LEASE PRINC	546,504	558,478	558,478	630,720	-	630,720	-	-	570,714	-	-	570,714	-	12,236
5605G DISPATCH LEASE INT	75,896	63,922	63,922	51,690	-	51,690	25,843	-	25,843	-	-	51,685	-	(12,236)
Total G.O. Bonds	622,400	622,400	622,400	682,410	-	682,410	25,843	-	596,557	-	-	622,400	-	0
Contingent Appropriations (9200)														
5999 RESERVE FOR TRANSFER	-	-	-	2,710,160	(26,361)	2,683,799	-	-	-	-	-	-	-	-
Total Contingent Appropriations	-	-	-	2,710,160	(26,361)	2,683,799	-	-	-	-	-	-	-	-
Fringe Benefits (9400)														
5201 SOCIAL SECURITY	167,994	205,978	156,041	268,960	-	268,960	62,373	56,582	28,866	17,928	18,070	183,819	-	27,778
5202 RETIREMENT	592,546	690,530	523,276	820,590	-	820,590	175,146	160,022	82,047	50,446	50,306	517,967	-	(5,309)
5203 VISION CARE	2,337	1,856	956	11,250	-	11,250	900	600	-	-	-	1,500	-	544
5204 LIFE INSURANCE	3,610	6,250	-	6,000	-	6,000	-	-	-	-	-	-	-	-
5205 HEALTH & DENTAL INSURANCE	499,168	404,142	319,040	788,110	-	788,110	105,084	96,071	50,340	33,586	33,586	318,667	-	(372)
5207 DISABILITY INSURANCE	17,880	19,780	-	23,390	-	23,390	-	-	-	-	-	-	-	-
5208 UNEMPLOYMENT INSURANCE	3,100	1,721	-	3,290	-	3,290	-	-	-	-	-	-	-	-
5209 WORKERS COMPENSATION	74,070	82,050	-	97,050	-	97,050	-	-	-	-	-	-	-	-
Total Fringe Benefits	1,360,704	1,412,307	999,313	2,018,640	-	2,018,640	343,503	313,275	161,253	101,960	101,963	1,021,953	-	22,640
Grand Total Dispatch Fund - 75	5,550,923	6,403,012	5,194,050	11,402,770	(0)	11,402,770	1,850,523	1,254,558	1,162,348	490,157	396,162	5,153,749	48,454	(40,300)

Kenton County Fiscal Court
 Opioid Settlement - Fund 83
 Summary

FY 2024	FY 2022	FY 2023	YTD FY 2023	Original Budget	Adj	Current Budget	1st Qtr	2nd Qtr	January	February	March	FY 2024 YTD
CASH BALANCE JULY 1ST	-	-	-	1,553,360	-	1,553,360	1,170,824	-	-	-	-	1,170,824
Revenue from Operations												
Total Miscellaneous Revenues	-	1,153,356	1,153,356	234,650	-	234,650	140,145	25,551	-	-	-	165,696
Total Revenue from Interest	-	17,468	8,363	-	-	-	9,767	10,344	3,566	3,345	3,585	30,606
Total Revenue from Operations	-	1,170,824	1,161,719	234,650	-	234,650	149,911	35,895	3,566	3,345	3,585	196,302
Expenditures												
Total Other Healthcare Programs	-	-	-	1,788,010	-	1,788,010	100,000	-	-	-	-	100,000
Total Expenditures	-	-	-	1,788,010	-	1,788,010	100,000	-	-	-	-	100,000
Net Activity Before Transfers and Contingent Appr.	-	1,170,824	1,161,719	(1,553,360)	-	(1,553,360)	49,911	35,895	3,566	3,345	3,585	96,302
Transfers and Contingent Appropriations												
Total Transfers and Contingent Appropriations	-	-	-	-	-	-	-	-	-	-	-	-
Cash Balance	-	1,170,824	1,161,719	-	-	-	1,220,736	1,256,630	1,260,196	1,263,541	1,267,126	1,267,126

Kenton County Fiscal Court
 Schedule of Revenue
 Opioid Settlement - Fund 83
 FY 2024

Account Title		FY 2022	FY 2023	YTD FY 2023	Original Budget	Adj	Current Budget	1st Qtr	2nd Qtr	January	February	March	FY 2024 YTD	YTD Variance
Revenue from Miscellaneous Revenues														
4760	COURT SETTLEMENT	-	1,153,356	1,153,356	234,650	-	234,650	140,145	25,551	-	-	-	165,696	(987,660)
	Total Miscellaneous Revenues	-	1,153,356	1,153,356	234,650	-	234,650	140,145	25,551	-	-	-	165,696	(987,660)
Revenue from Interest														
4806	INTEREST ON CHECKING ACCT	-	17,468	8,363	-	-	-	9,767	10,344	3,566	3,345	3,585	30,606	22,244
	Total Revenue from Interest	-	17,468	8,363	-	-	-	9,767	10,344	3,566	3,345	3,585	30,606	22,244

Kenton County Fiscal Court
 Schedule of Expenditures
 Opioid Settlement - 83
 FY 2024

Account Title		FY 2022	FY 2023	YTD FY 2023	Original Budget	Adj	Current Budget	1st Qtr	2nd Qtr	January	February	March	FY 2024 YTD	Encumbrance	YTD Variance
Other Healthcare Programs (5232)															
5398 448	SUBSTANCE ABUSE	-	-	-	1,788,010	-	1,788,010	100,000	-	-	-	-	100,000	-	100,000
Total Other Healthcare Programs		-	-	-	1,788,010	-	1,788,010	100,000	-	-	-	-	100,000	-	100,000

Contingent Appropriations (9200)
 RESERVE FOR TRANSFER
Total Contingent Appropriations

Kenton County Fiscal Court
 ARPA - Fund 84
 Summary

FY 2024	FY 2022	FY 2023	YTD FY 2023	Original Budget	Adj	Current Budget	1st Qtr	2nd Qtr	January	February	March	FY 2024 YTD	YTD Variance
CASH BALANCE JULY 1ST	16,218,702	30,461,139	30,461,139	11,570,820	-	11,570,820	13,123,819	-	-	-	-	13,123,819	
Revenue from Operations													
Total Intragovernmental Revenue	16,218,702	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue from Operations	16,218,702	-	-	-	-	-	-	-	-	-	-	-	-
Expenditures													
Total Capital Appropriations	1,976,265	17,337,320	16,379,540	8,408,110	2,901,697	11,309,807	1,411,371	1,250,477	627,074	122,203	19,462	3,430,587	6,566,091
Total Expenditures	1,976,265	17,337,320	16,379,540	8,408,110	2,901,697	11,309,807	1,411,371	1,250,477	627,074	122,203	19,462	3,430,587	6,566,091
Net Activity Before Transfers and Contingent Appr.	14,242,437	(17,337,320)	(16,379,540)	(8,408,110)	(2,901,697)	(11,309,807)	(1,411,371)	(1,250,477)	(627,074)	(122,203)	(19,462)	(3,430,587)	(6,566,091)
Transfers and Contingent Appropriations													
Total Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Contingent Appropriations	-	-	-	(3,162,710)	2,901,697	(261,013)	-	-	-	-	-	-	-
Total Transfers and Contingent Appropriations	-	-	-	(3,162,710)	2,901,697	(261,013)	-	-	-	-	-	-	-
Cash Balance	30,461,139	13,123,819	14,081,599	-	-	(0)	11,712,448	10,461,970	9,834,896	9,712,693	9,693,232	9,693,232	(6,566,091)

Kenton County Fiscal Court
 Schedule of Revenue
 ARPA - Fund 84
 FY 2024

Account Title	FY 2022	FY 2023	YTD FY 2023	Original Budget	Adj	Current Budget	1st Qtr	2nd Qtr	January	February	March	FY 2024 YTD	YTD Variance
Intragovernmental Revenue													
4504 FEDERAL GRANTS	16,218,702	-	-	-	-	-	-	-	-	-	-	-	-
Total Intragovernmental Revenue	16,218,702	-	-	-	-	-	-	-	-	-	-	-	-
Revenue from Surplus, Borrowing and Transfers													
4901 CASH BALANCE JULY 1ST	16,218,702	30,461,139	30,461,139	11,570,820	-	11,570,820	13,123,819	-	-	-	-	13,123,819	(17,337,320)
Total Surplus, Borrowing and Transfers	16,218,702	30,461,139	30,461,139	11,570,820	-	11,570,820	13,123,819	-	-	-	-	13,123,819	(17,337,320)
Grand Total ARPA Fund 84	32,437,404	30,461,139	30,461,139	11,570,820	-	11,570,820	13,123,819	-	-	-	-	13,123,819	(17,337,320)

Kenton County Fiscal Court
 Schedule of Expenditures
 ARPA -84
 FY 2024

Account Title	FY 2022	FY 2023	YTD FY 2023	Original Budget	Adj	Current Budget	1st Qtr	2nd Qtr	January	February	March	FY 2024 YTD	Encumbrance	YTD Variance
Capital Expenditures (848099)														
5185 OTHER SALARIES	-	-	-	1,296,900	524,292	1,821,192	524,292	497,570	347,672	-	-	1,369,534	-	1,369,534
5313 NIXUTIL SEWER PROJECT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5316A CONTRACT FOR BROADBAND	1,976,265	7,087,320	6,129,540	723,800	1,012,165	1,735,965	473,250	372,615	271,800	-	-	1,117,665	-	(5,011,875)
5348 PROGRAM SUPPORT	-	-	-	5,777,410	(2,187,760)	3,589,650	150,000	217,423	-	94,505	-	461,929	3,127,721	461,929
5356 521 BE CONCERNED	-	-	-	-	180,000	180,000	-	5,000	5,000	5,000	-	15,000	165,000	15,000
5373 GENERAL CONTRACTED SVCS	-	250,000	250,000	610,000	(367,400)	242,600	-	-	-	-	-	-	-	(250,000)
5398 410 FAMILY NURT.	-	-	-	-	500,000	500,000	-	-	-	-	-	-	500,000	-
5398 416 CHILDRENS HOME-OUTPATIENT	-	-	-	-	242,500	242,500	-	77,398	102	-	-	77,500	165,000	77,500
5398 424 TRANSITIONS-RESID TREAT	-	-	-	-	50,000	50,000	50,000	-	-	-	-	50,000	-	50,000
5398 454 MASTER PROVISIONS	-	-	-	-	415,000	415,000	196,400	-	-	-	-	196,400	218,600	196,400
5398 455 NKY CHILDRENS LAW CENTER	-	-	-	-	117,500	117,500	-	35,350	-	5,703	-	41,053	76,447	41,053
5398 456 NOTRE DAME URBAN ED CTR	-	-	-	-	30,000	30,000	-	2,500	2,500	-	-	5,000	25,000	5,000
5398 457 GO PANTRY	-	-	-	-	367,400	367,400	-	42,621	-	14,044	-	56,665	310,735	56,665
5399 121 N PERCEPTION	-	-	-	-	18,000	18,000	17,429	-	-	-	-	17,429	-	17,429
5399 162 LIFE LEARNING CENTER	-	-	-	-	600,000	600,000	-	-	-	2,951	19,462	22,412	577,588	22,412
5566 REIMB ARPA GOVT SVCS	-	10,000,000	10,000,000	-	-	-	-	-	-	-	-	-	-	(10,000,000)
5566A REIMBURSE ARPA -RETENTION	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5743C SUBDISTRICT O PROJECT	-	-	-	-	1,400,000	1,400,000	-	-	-	-	-	-	1,400,000	-
Total Capital Expenditures	1,976,265	17,337,320	16,379,540	8,408,110	2,901,697	11,309,807	1,411,371	1,250,477	627,074	122,203	19,462	3,430,587	6,566,091	(12,948,953)
Contingent Appropriations (849200)														
5999 RESERVE FOR TRANSFER	-	-	-	3,162,710	(2,901,697)	261,013	-	-	-	-	-	-	-	-
Total Contingent Appropriations	-	-	-	3,162,710	(2,901,697)	261,013	-	-	-	-	-	-	-	-

Kenton County Fiscal Court
 Clerk Record Storage Fund - 85
 Summary

FY 2024	FY 2022	FY 2023	YTD FY 2023	Original Budget	Adj	Current Budget	1st Qtr	2nd Qtr	January	February	March	FY 2024 YTD
CASH BALANCE JULY 1ST	-	-	-	1,220,880	-	1,220,880	1,287,584	-	-	-	-	1,287,584
Revenue from Operations												
Total Intragovernmental Revenue	-	1,278,290	224,770	235,000	-	235,000	73,660	69,680	19,860	18,930	18,660	200,790
Total Revenue from Interest	-	9,535	1,981	10,000	-	10,000	10,906	11,401	3,995	3,738	2,634	32,673
Total Revenue from Operations	-	1,287,825	226,751	245,000	-	245,000	84,566	81,081	23,855	22,668	21,294	233,463
Expenditures												
Total Office of County Clerk	-	241	177	1,465,880	-	1,465,880	60,480	2,142	22	521,323	23	583,990
Total Expenditures	-	241	177	1,465,880	-	1,465,880	60,480	2,142	22	521,323	23	583,990
Net Activity Before Transfers and Contingent Appropriations	-	1,287,584	226,573	(1,220,880)	-	(1,220,880)	24,086	78,938	23,833	(498,655)	21,271	(350,527)
Transfers and Contingent Appropriations												
Total Transfers	-	-	-	-	-	-	-	-	-	-	-	-
Total Contingent Appropriations	-	-	-	-	-	-	-	-	-	-	-	-
Total Transfers and Contingent Appropriations	-	-	-	-	-	-	-	-	-	-	-	-
Cash Balance	-	1,287,584	226,573	-	-	-	1,311,670	1,390,608	1,414,441	915,786	937,057	937,057

Kenton County Fiscal Court
Schedule of Revenue
Clerk Record Storage Fund - 85
FY 2024

Account Title		FY 2021	FY 2022	FY 2023	YTD FY 2023	Original Budget	Adj	Current Budget	1st Qtr	2nd Qtr	January	February	March	FY 2024 YTD	YTD Variance
Intragovernmental Revenue															
4731c	Clerk Permanent Storage	-	-	1,278,290	224,770	235,000	-	235,000	73,660	69,680	19,860	18,930	18,660	200,790	(23,980)
	Total Intragovernmental Revenue	-	-	1,278,290	224,770	235,000	-	235,000	73,660	69,680	19,860	18,930	18,660	200,790	(23,980)
Revenue from Interest															
4806	INTEREST ON CHECKING ACCT	-	-	9,535	1,981	10,000	-	10,000	10,906	11,401	3,995	3,738	2,634	32,673	30,693
	Total Revenue from Interest	-	-	9,535	1,981	10,000	-	10,000	10,906	11,401	3,995	3,738	2,634	32,673	30,693
Revenue from Surplus, Borrowing and Transfers															
4901	CASH BALANCE JULY 1ST	-	-	-	-	1,220,880	-	1,220,880	1,287,584	-	-	-	-	1,287,584	1,287,584
	Total Surplus, Borrowing and Transfers	-	-	-	-	1,220,880	-	1,220,880	1,287,584	-	-	-	-	1,287,584	1,287,584
Grand Total Clerk Record Fund 85		-	-	1,287,825	226,751	1,465,880	-	1,465,880	1,372,150	81,081	23,855	22,668	21,294	1,521,047	1,294,297

**Kenton County Fiscal Court
Schedule of Expenditures
Clerk Record Storage Fund - 85
FY 2024**

Account Title		FY 2022	FY 2023	YTD FY 2023	Original Budget	Adj	Current Budget	1st Qtr	2nd Qtr	January	February	March	FY 2024 YTD	Encumbrance	YTD Variance
Office of County Clerk (501085)															
5503	BANK CHARGES	-	241	177	320	-	320	67	69	22	23	23	204	-	27
5902	PYMTS OTHER GOV AGENCIES	-	-	-	1,465,560	-	1,465,560	60,413	2,073	-	521,300	-	583,786	-	583,786
	Total Office of County Clerk	-	241	177	1,465,880	-	1,465,880	60,480	2,142	22	521,323	23	583,990	-	583,813
Contingent Appropriations (9200)															
5,999	RESERVE FOR TRANSFER	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Contingent Appropriations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grand Total Clerk Record Fund 85			241	177	1,465,880	-	1,465,880	60,480	2,142	22	521,323	23	583,990	-	583,813