

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	3rd Qtr	April	May	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	12,470,418	3,473,732	7,459,191	69,289,946	19,416,304
Road Fund - 02	5,502,385	5,951,459	4,940,926	6,866,950	-	6,866,950	1,577,679	972,252	1,176,871	347,254	469,961	4,544,017	(396,909)
Jail Fund - 03	5,122,340	9,829,713	7,948,907	6,325,460	-	6,325,460	1,719,602	1,440,276	1,225,012	537,172	182,432	5,104,494	(2,844,413)
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)	135,524	12,500	185,524	47,230
COLT Fund - 23	16,738,423	21,378,271	10,818,571	4,762,500	-	4,762,500	1,935,262	412,271	1,386,895	63,699	1,011,448	4,809,574	(6,008,996)
Dispatch Fund - 75	6,441,253	6,936,628	6,608,690	6,671,000	-	6,671,000	326,818	5,545,713	695,929	81,609	290,515	6,940,585	331,895
Opioid Settlement Fund - 83	-	1,170,824	1,161,719	234,650	-	234,650	149,911	35,895	10,496	1,161,439	6,255	1,363,997	
ARPA Fund - 84	16,218,702	-	-	-	-	-	-	-	-	-	-	-	-
Clerk Record Storage Fund - 85	-	1,287,825	226,751	245,000	-	245,000	84,566	81,081	67,817	24,078	26,344	283,885	-
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	17,030,430	5,824,508	9,458,646	92,721,022	
Expenditures													
General Fund - 01	22,807,175	27,621,064	21,623,796	71,180,620	8,606,278	79,786,898	15,206,832	7,417,891	10,311,251	2,669,228	3,996,460	39,601,661	17,977,865
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	1,493,899	451,015	574,729	6,030,265	401,439
Jail Fund - 03	15,247,360	17,720,224	12,967,533	22,368,250	592,100	22,960,350	4,820,786	4,592,462	4,940,592	1,508,052	2,078,993	17,940,887	4,973,354
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	3,358	828	1,635	441,642	105,602
COLT Fund - 23	10,864,291	11,280,643	7,955,473	3,494,130	111,000	3,605,130	801,181	930,382	688,012	90,382	389,812	2,899,770	(5,055,703)
Dispatch Fund - 75	5,550,923	6,403,012	5,194,050	8,692,610	127,961	8,820,571	1,850,523	1,254,558	2,048,668	706,094	403,425	6,263,269	1,069,219
Opioid Settlement Fund - 83	-	-	-	1,788,010	-	1,788,010	100,000	-	-	223,973	-	323,973	
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	768,739	325,076	158,180	3,913,843	
Clerk Record Storage Fund - 85	-	241	177	1,465,880	-	1,465,880	60,480	2,142	521,368	22	142,810	726,822	
Capital Reserve Fund - 95	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	63,994,770	88,384,138	70,285,434	133,779,520	14,155,433	147,934,953	26,363,820	17,480,710	20,775,886	5,974,670	7,746,045	78,341,131	8,055,697
Net Activity Before Transfers and Contingent Appr.													
General Fund - 01	11,366,057	31,323,710	28,249,846	6,741,100	(8,606,278)	(1,865,178)	(206,121)	23,468,003	2,159,167	804,504	3,462,731	29,688,285	
Road Fund - 02	(1,731,331)	(1,486,656)	(687,900)	(8,578,420)	(1,695,910)	(10,274,330)	(233,488)	(727,203)	(317,028)	(103,761)	(104,768)	(1,486,248)	
Jail Fund - 03	(10,125,020)	(7,890,511)	(5,018,626)	(16,042,790)	(592,100)	(16,634,890)	(3,101,185)	(3,152,186)	(3,715,580)	(970,880)	(1,896,561)	(12,836,393)	
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)	(6,367)	134,696	10,865	(256,118)	
COLT Fund - 23	5,874,133	10,097,628	2,863,098	1,268,370	(111,000)	1,157,370	1,134,080	(518,111)	698,883	(26,683)	621,635	1,909,805	
Dispatch Fund - 75	890,330	533,616	1,414,640	(2,021,610)	(127,961)	(2,149,571)	(1,523,705)	4,291,154	(1,352,739)	(624,485)	(112,910)	677,316	
Opioid Settlement Fund - 83	-	1,170,824	1,161,719	(1,553,360)	-	(1,553,360)	49,911	35,895	10,496	937,466	6,255	1,040,023	
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)	(768,739)	(325,076)	(158,180)	(3,913,843)	
Clerk Record Storage Fund - 85	-	1,287,584	226,573	(1,220,880)	-	(1,220,880)	24,086	78,938	(453,551)	24,056	(116,467)	(442,937)	

**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	3rd Qtr	April	May	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)	(14,155,433)	(44,251,373)	(5,345,271)	21,908,179	(3,745,457)	(150,162)	1,712,601	14,379,891	
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	(3,500,000)	(1,500,000)	(1,500,000)	(4,800,000)	
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	3,500,000	1,500,000	1,500,000	11,700,000	
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)	8,606,278	(15,430,962)	-	-	-	-	-	-	
Road Fund - 02	-	-	-	(3,371,220)	1,695,910	(1,675,310)	-	-	-	-	-	-	
Jail Fund - 03	-	-	-	(1,367,970)	592,100	(775,870)	-	-	-	-	-	-	
LGEA Fund - 04	-	-	-	-	-	-	-	-	-	-	-	-	
CDBG Funds - 7	-	-	-	-	-	-	-	-	-	-	-	-	
Golf Fund - 22	-	-	-	(230,470)	120,486	(109,984)	-	-	-	-	-	-	
COLT Fund - 23	-	-	-	(10,530,580)	111,000	(10,419,580)	-	-	-	-	-	-	
Dispatch Fund - 75	-	-	-	(2,710,160)	127,961	(2,582,199)	-	-	-	-	-	-	
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)	14,155,433	(31,254,917)	-	-	-	-	-	-	
Total Transfers and Contingent Appropriation	-	-	-	(45,410,350)	14,155,433	(31,254,917)	-	-	-	-	-	-	
Reserve Balance													
General Fund - 01	26,533,027	57,276,737	47,682,874	-	-	-	55,070,617	82,238,620	80,897,787	80,202,291	82,165,023	82,165,022.55	
Road Fund - 02	4,242,516	2,955,860	3,554,615	-	-	-	2,722,372	1,995,169	1,678,141	1,574,380	1,469,612	1,469,612.21	
Jail Fund - 03	1,884,295	1,413,784	3,865,669	-	-	-	312,599	360,413	144,833	673,952	277,392	277,391.63	
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	7,318	142,014	152,879	152,879.40	
COLT Fund - 23	15,129,754	17,887,382	17,992,852	-	-	-	19,021,462	11,503,352	12,202,235	12,175,551	12,797,187	12,797,186.50	
Dispatch Fund - 75	4,537,125	5,070,741	5,951,766	-	-	-	3,547,036	7,838,190	6,485,452	5,860,967	5,748,057	5,748,056.99	
Opioid Settlement Fund - 83	-	1,170,824	1,161,719	-	-	-	1,220,736	1,256,630	1,267,126	2,204,592	2,210,848	2,210,847.80	
ARPA Fund - 84	30,461,139	13,123,819	14,081,599	-	-	(0)	11,712,448	10,461,970	9,693,232	9,368,156	9,209,976	9,209,976.33	
Clerk Record Storage Fund - 85	-	1,287,584	226,573	-	-	-	1,311,670	1,390,608	937,057	961,113	844,647	844,646.65	
Capital Reserve Fund - 95	-	-	-	-	-	-	-	-	-	-	-	-	
Total Reserve Balance	83,028,187	100,502,464	94,660,251	-	-	(0)	95,157,193	117,065,372	113,319,916	113,169,754	114,882,355	114,882,355.21	

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	3rd Qtr	April	May	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	7,443,385	1,008,102	6,189,033	49,585,208	26,446,507
Total Revenue in Lieu of Taxes	83,270	97,534	61,275	135,500	-	135,500	739	118,820	33,984	4,929	39,649	198,121	136,846
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	415,680	-	2,045,994	477,899
Total Revenue from License & Permits	173,192	171,633	128,905	170,000	-	170,000	42,728	43,027	42,899	14,271	14,243	157,168	28,262
Total Intragovernmental Revenue	1,132,019	19,398,861	18,885,265	18,831,510	-	18,831,510	622,011	1,052,832	1,190,381	294,345	286,324	3,445,892	(15,439,374)
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	435,312	668,841	90,988	1,881,056	317,576
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	1,082,015	620,547	353,881	7,231,401	4,306,041
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	1,385,366	447,017	485,074	4,745,106	3,142,546
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	12,470,418	3,473,732	7,459,191	69,289,946	19,416,304
Expenditures													
Total Office of Judge/Executive	992,837	1,190,774	901,661	1,374,330	38,040	1,412,370	309,489	300,282	347,221	105,456	104,254	1,166,702	265,041
Total Office of County Attorney	230,186	247,865	212,339	256,370	-	256,370	139,353	33,731	40,060	11,477	11,446	236,068	23,729
Total Office of County Clerk	50,900	40,787	10,419	81,000	-	81,000	83	17,067	-	-	23,552	40,702	30,283
Total Office of County Sheriff	47,266	38,906	27,765	59,000	8,500	67,500	40,519	11,636	8,249	-	-	60,404	32,640
Total Office of County Coroner	239,865	263,145	185,867	330,330	4,500	334,830	67,741	66,244	86,006	30,319	24,805	275,116	89,249
Total County Commissioners	234,393	233,788	174,075	246,580	7,530	254,110	61,633	53,664	66,362	19,023	18,961	219,644	45,568
Total PVA	257,366	257,338	193,010	261,300	-	261,300	64,325	64,347	64,352	63,116	615	256,756	63,746
Total Board of Assessments	3,825	5,450	3,500	8,500	3,000	11,500	6,925	375	1,875	525	-	9,700	6,200
Total County Treasurer	1,132,287	1,347,265	986,422	1,639,680	2,500	1,642,180	389,116	346,571	408,577	116,074	115,775	1,376,113	389,692
Total Technology Services	1,374,543	1,437,822	1,077,542	1,700,940	147,500	1,848,440	488,797	389,007	372,652	113,102	136,119	1,499,678	422,136
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	51,089	48,275	7,906	692,763	135,389
Total Planning & Zoning	36,908	39,251	30,801	45,000	-	45,000	6,782	6,158	7,362	2,278	1,473	24,053	(6,748)
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	65,494	19,036	55,340	559,325	(305,382)
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	206,352	66,511	68,513	841,588	164,585
Total Parking Garage	567,376	719,775	590,168	864,600	443,735	1,308,335	309,487	155,398	254,138	43,414	76,146	838,583	248,415
Total Courthouse - Covington	776,302	828,349	653,315	1,112,220	-	1,112,220	210,791	247,443	194,466	81,466	75,950	810,115	156,801
Total County Police	4,847,425	5,383,292	4,052,056	6,019,990	182,369	6,202,359	1,516,492	1,182,263	1,576,332	451,689	404,464	5,131,239	1,079,183
Total Emergency Management	580,473	639,788	454,308	1,629,560	16,700	1,646,260	136,438	103,389	208,427	103,315	34,621	586,189	131,882
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	1,824	501	1,112	8,942	(162)
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	17,106	1,934,826	389,049	374,495	445,609	131,866	125,530	1,466,548	510,929
Total Soil & Water Conservation	275,000	294,250	220,688	313,380	-	313,380	78,345	78,345	78,345	78,345	-	313,380	92,693
Total Grant Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cemetary Maintenance	40,000	60,000	-	75,000	-	75,000	15,000	-	-	-	60,000	75,000	75,000
Total General Welfare	32,075	25,676	15,701	41,000	-	41,000	12,327	8,279	6,194	-	-	26,800	11,099
Total County Parks	783,733	835,202	588,891	1,007,400	33,248	1,040,648	254,835	188,864	186,074	59,749	104,757	794,279	205,388
Total Other Cultural Programs	100,000	120,000	-	120,000	-	120,000	-	-	-	70,000	-	70,000	70,000
Total Transportation Services	-	-	-	8,475,230	-	8,475,230	1,903,461	1,924,201	2,278,380	641,103	913,329	7,660,473	7,660,473
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	-	5,207	3,911,521	2,920
Total Site Development	-	-	-	13,000,000	-	13,000,000	2,308,054	24,218	125,608	29,105	108,019	2,595,004	2,095,000
Total Capital Projects	392,455	2,144,485	1,953,890	15,294,500	1,178,703	16,473,203	440,505	450,858	235,168	233,942	238,473	1,598,946	(354,944)
Total General Administrative Expenses	1,857,066	3,420,378	2,297,214	4,860,230	5,876,055	10,736,285	3,878,662	443,444	671,037	149,399	1,280,095	6,422,637	4,125,423
Total Fringe Benefits	1,945	1,723	46	20,250	-	20,250	-	46	-	144	-	189	144
Total Expenditures	22,807,175	27,621,064	21,623,796	71,180,620	8,606,278	79,786,898	15,206,832	7,417,891	10,311,251	2,669,228	3,996,460	39,601,661	17,477,861

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	3rd Qtr	April	May	FY 2024 YTD	YTD Variance
Net Activity Before Transfers and Contingent Appr.	11,366,057	31,323,710	28,249,846	6,741,100	(8,606,278)	(1,865,178)	(206,121)	23,468,003	2,159,167	804,504	3,462,731	29,688,285	1,938,443
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	(3,500,000)	(1,500,000)	(1,500,000)	(4,800,000)	2,300,000
Total Contingent Appropriations	-	-	-	(24,037,240)	8,606,278	(15,430,962)	-	-	-	-	-	-	-
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>8,606,278</u>	<u>(33,730,962)</u>	<u>(2,000,000)</u>	<u>3,700,000</u>	<u>(3,500,000)</u>	<u>(1,500,000)</u>	<u>(1,500,000)</u>	<u>(4,800,000)</u>	<u>2,300,000</u>
Cash Balance	<u>26,533,027</u>	<u>57,276,737</u>	<u>47,682,874</u>	-	-	-	<u>55,070,617</u>	<u>82,238,620</u>	<u>80,897,787</u>	<u>80,202,291</u>	<u>82,165,023</u>	<u>82,165,023</u>	<u>34,982,153</u>

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	3rd Qtr	April	May	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	964,004	67,865	39,237	18,185,069	401,732
4102 PERSONAL PROPERTY TAXES	1,026,706	1,134,998	1,110,255	1,132,200	-	1,132,200	-	995,698	149,056	2,836	756	1,148,346	38,091
4103 MOTOR VEHICLE TAXES	2,034,831	2,238,792	1,612,785	2,271,540	-	2,271,540	563,996	524,305	548,855	191,823	194,172	2,023,151	410,365
4104 DELINQUENT PROPERTY TAXES	173,812	197,754	159,346	190,890	-	190,890	106,148	15,595	25,231	1,888	17,362	166,222	6,877
4120 LATONIA LAKES PROP. TAX	21,403	24,522	23,697	24,000	-	24,000	1,613	20,227	3,097	529	434	25,900	2,203
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	137,949	42,564	426,592	912,058	432,518
4134 OCCUPATIONAL LICENSE FEES	-	-	-	24,425,000	-	24,425,000	7,298,837	6,308,919	5,308,223	495,937	5,389,468	24,801,383	24,801,383
4135 DEED TRANSFER TAX	1,339,594	1,172,084	931,006	1,250,000	-	1,250,000	284,843	259,827	254,634	184,590	102,811	1,086,705	155,700
4141 VEHICLE RENTAL TAX	53,559	57,905	43,345	200,000	-	200,000	73,622	43,322	52,337	20,070	18,202	207,553	164,208
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	7,443,385	1,008,102	6,189,033	49,585,208	26,446,507
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	4,929	39,649	198,121	136,846
Total Revenue in Lieu of Taxes	83,270	97,534	61,275	135,500	-	135,500	739	118,820	33,984	4,929	39,649	198,121	136,846
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	246,872	-	1,090,263	199,205
4304 COUNTY SHERIFF EXCESS FEE	839,238	854,639	677,037	830,000	-	830,000	125,482	61,813	599,629	168,808	-	955,732	278,694
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	415,680	-	2,045,994	477,899
Revenue from License & Permits													
4401 BUSINESS LICENSES	2,541	722	722	-	-	-	-	299	171	29	-	499	(223)
4417 CATV FRANCHISE FEES	170,650	170,911	128,183	170,000	-	170,000	42,728	42,728	42,728	14,243	14,243	156,669	28,485
Total Revenue from License & Permits	173,192	171,633	128,905	170,000	-	170,000	42,728	43,027	42,899	14,271	14,243	157,168	28,262
Intragovernmental Revenue													
4501 OMITTED PROPERTY TAXES	181,455	90,009	33,782	70,000	-	70,000	15,667	5,603	6,019	-	24,756	52,046	18,264
4503 FEDERAL GRANTS REIMBURSED	33,040	26,319	26,319	99,990	-	99,990	24,188	30,142	10,396	79,570	-	144,296	117,977
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	153,929	-	783,657	(4,216,343)
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	-	130,910	377,241	129,745
4505R FEMA REIMBURSE/REFUND	-	-	-	-	-	-	-	-	-	-	-	-	-
4506B PARKING GARAGE CONST REIM	-	-	-	13,000,000	-	13,000,000	-	-	589,497	27,363	-	616,860	616,860
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	229,820	1,723	1,107	246,864	194,897
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	47,815	15,718	15,416	175,524	26,467
4541 DES/HAZ MAT'L CLEANUP FEE	38,983	141,465	131,747	10,000	-	10,000	14,383	-	2,576	4,590	-	21,549	(110,198)
4542 FEDERAL & STATE EMA REIMB	35,157	91,224	81,422	70,000	-	70,000	45,726	-	31,943	11,453	7,635	96,757	15,334
4543 MISC GOVERNMENT PAYMENTS	43,660	-	-	-	-	-	-	-	-	-	-	-	-
4552 REC FROM SCHOOL BOARD	109,308	123,176	91,226	105,000	-	105,000	31,950	-	-	-	106,500	138,450	47,223

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	3rd Qtr	April	May	FY 2024 YTD	YTD Variance
Total Intragovernmental Revenue	1,132,019	19,398,861	18,885,265	18,831,510	-	18,831,510	622,011	1,052,832	1,190,381	294,345	286,324	3,445,892	(15,439,374)
Revenue from Charges for Services													
4604 PARKS RECEIPTS	-	-	-	57,000	-	57,000	-	-	-	-	-	-	-
4604A ADULT SOFTBALL FEES	6,815	6,780	3,650	-	-	-	-	-	4,430	2,340	-	6,770	3,120
4604B YOUTH BASEBALL DEPOSITS	-	-	-	-	-	-	-	-	-	-	-	-	-
4604H SENIOR HARVEST EVENT	9,226	10,607	8,137	-	-	-	7,852	130	-	-	1,260	9,242	1,105
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	11,977	5,914	4,731	32,479	14,440
4604W WILD WEDNESDAY REC/GRNTS	3,795	2,686	1,054	-	-	-	87	-	-	-	3,000	3,087	2,033
4607 PARKING RECIPITS	842,282	1,013,870	768,203	1,000,000	-	1,000,000	202,319	244,281	222,929	158,003	72,697	900,228	132,025
4610 MDT PAYMENTS	5,000	5,000	-	5,000	-	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	36,904	6,579	7,600	115,887	8,352
4612B ANIMAL CONTROL SERVICES	275,891	275,891	206,969	276,090	-	276,090	68,973	68,973	68,973	68,922	51	275,891	68,922
4615 DATA PROCESSING FEES	247,397	246,081	241,949	533,900	-	533,900	4,949	4,949	4,949	258,543	1,650	275,038	33,089
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	-	-	-	-	-	-	71,078	-	71,078	(2,124)
4615D JAIL DP SERVICE FEES	60,256	59,662	59,662	-	-	-	-	-	-	92,458	-	92,458	32,796
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	180	5	-	545	(1,220)
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	435,312	668,841	90,988	1,881,056	317,576
Revenue from Miscellaneous Sources													
4702A TELEPHONE FEES	-	-	-	-	-	-	-	-	-	-	-	-	-
4703 CONCESSION RECEIPTS	4,607	5,211	3,848	4,800	-	4,800	1,540	1,477	1,255	432	420	5,124	1,276
4704 SALE SURPLUS PROPERTY	96,933	222,924	157,598	70,000	-	70,000	31,591	121,435	59,583	8,851	15,601	237,061	79,463
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	27,181	70,282	1,925	162,476	23,674
4711A RIEDLIN SCHOTT ROOM RENT	3,650	4,825	4,525	5,000	-	5,000	350	500	825	400	-	2,075	(2,450)
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	353,073	-	1,204,031	372,361
4712D COUNTY ATTORNEY IV-D RENT	-	63,280	47,460	63,280	-	63,280	15,820	15,820	15,820	5,273	5,273	58,007	10,547
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	8,876	-	35,505	8,876
4712H MILLS ROAD HOUSE RENT	1,562	-	-	-	-	-	-	-	-	-	-	-	-
4712n PDS RENT	78,000	78,000	52,000	78,000	-	78,000	19,500	19,500	19,500	6,500	6,500	71,500	19,500
4726 INSURANCE CLAIM PROCEEDS	-	-	-	-	-	-	-	-	-	-	-	-	-
4728 BEQUESTS AND DONATIONS	3,000	10	-	3,000	-	3,000	-	-	125,020	1,000	-	126,020	126,020
4728A ANIMAL SHELTER DONATIONS	43,567	180,181	175,415	50,000	-	50,000	5,701	18,869	9,205	3,093	1,225	38,093	(137,323)
4728B PRIVATE GRANT/DONATION	8,400	8,648	2,093	-	-	-	6,500	18,280	-	0	-	24,780	22,687
4728C KENTON CARES	-	-	-	1,000	-	1,000	-	-	-	-	-	-	-
4730 COPY FEES/ACCIDENT RPTS	1,555	1,434	1,089	-	-	-	267	423	477	65	183	1,415	325
4731 MISCELLANEOUS RECEIPTS	1,065,815	124,718	87,655	20,000	-	20,000	1,786	83,223	7,851	19,697	961	113,518	25,863
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	96,270	30,041	28,456	372,227	61,442
4755 DRUG STRIKE FORCE WAGE/FB	412,464	461,231	353,242	471,170	-	471,170	128,046	107,328	128,630	36,756	36,755	437,516	84,274
4756 POLICE SERVICES REIMB	31,385	33,782	25,943	30,000	-	30,000	12,574	6,862	9,862	7,038	-	36,336	10,393
4761 LOCAL ASSET FORFEITURE	43,469	36,458	26,258	5,000	-	5,000	411	6,854	-	-	-	7,265	(18,993)

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	3rd Qtr	April	May	FY 2024 YTD	YTD Variance
4761D	DRUG FORFEITURE - NKDSF	27,505	37,926	35,141	400,000	-	400,000	5,637	-	30,465	963	-	37,065	1,924
4761F	FEDERAL ASSET FORFEITURE	50,710	43,885	39,873	140,000	-	140,000	3,557	951	7,971	1,667	11,497	25,643	(14,230)
4771	COLT TAX COLLECTION FEE	747,123	811,342	525,376	650,000	-	650,000	184,017	184,375	188,173	20,314	214,649	791,528	266,153
4772	CITY TAX REFUND REIMBURSE	-	-	-	-	-	-	372,491	35,574	75,850	46,226	30,435	560,576	560,576
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	1,082,015	620,547	353,881	7,231,401	4,306,041
Revenue Earned from Interest														
4806	INTEREST ON CHECKING ACCT	55,842	803,988	523,053	500,000	-	500,000	312,502	354,455	352,093	117,924	128,221	1,265,195	742,142
4808	INTEREST ON ASSET MGMT AC	-	1,836,014	1,079,507	1,200,000	-	1,200,000	790,260	970,432	1,033,273	329,093	356,853	3,479,911	2,400,404
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	1,385,366	447,017	485,074	4,745,106	3,142,546
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)	(3,500,000)	(1,500,000)	(1,500,000)	(11,800,000)	(4,700,000)
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	(3,500,000)	(1,500,000)	(1,500,000)	52,476,737	33,043,710
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	8,970,418	1,973,732	5,959,191	121,766,683	52,460,014

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	3rd Qtr	April	May	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	39,480	11,285	11,285	133,027	-	28,136
5103 DEPUTY	148,547	194,718	89,965	179,380.00	6,650	186,030	49,431	42,369	50,643	14,527	14,527	171,497	-	81,533
5105 ADMINISTRATOR	106,775	71,714	119,855	160,700.00	6,220	166,920	44,361	38,662	45,173	12,907	12,907	154,009	-	34,154
5106 DIRECTOR EXTERNAL AFFAIRS	107,741	118,441	90,121	125,800.00	-	125,800	33,040	28,958	33,852	9,672	9,672	115,194	-	25,073
5165 SECRETARY WAGES	152,077	215,258	162,197	313,440.00	-	313,440	53,851	67,272	72,750	24,985	24,936	243,795	-	81,597
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	18,030	5,475	5,471	59,574	-	13,913
5202 RETIREMENT	165,300	181,474	133,395	219,060.00	-	219,060	50,108	42,307	48,215	18,802	8,113	167,544	-	34,149
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	25,170	106,530	17,931	25,920	32,271	5,238	15,016	96,376	-	33,515
5207 DISABILITY INSURANCE	4,300	5,780	-	6,240.00	-	6,240	-	-	-	-	-	-	-	-
5208 UNEMPLOYMENT INSURANCE	642	351	-	700.00	-	700	-	-	-	157	-	157	-	157
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	4,448	1,610	1,535	16,793	13	3,358
5573 TELEPHONE AND PAGER	11,067	8,799	6,638	11,000.00	-	11,000	2,519	2,267	2,359	798	792	8,735	-	2,097
Total Office of Judge/Executive	992,837	1,190,774	901,661	1,374,330.00	38,040	1,412,370	309,489	300,282	347,221	105,456	104,254	1,166,702	13	265,041
Office of County Attorney (5005)														
5101 ELECTED OFFICIAL	54,300	57,958	44,165	63,660.00	-	63,660	16,092	13,793	16,631	4,752	4,752	56,019	-	11,854
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	7,470	2,134	2,134	25,613	-	4,269
5201 SOCIAL SECURITY	6,160	6,170	4,911	7,050.00	-	7,050	1,762	1,510	1,805	516	516	6,109	-	1,197
5202 RETIREMENT	22,112	22,059	17,550	21,500.00	-	21,500	5,499	4,714	5,625	1,607	1,607	19,053	-	1,503
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	8,529	2,437	2,437	29,243	-	4,874
5207 DISABILITY INSURANCE	560	610	-	620.00	-	620	-	-	-	-	-	-	-	-
5208 UNEMPLOYMENT INSURANCE	97	70	-	140.00	-	140	-	-	-	31	-	31	-	31
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	40,060	11,477	11,446	236,068	-	23,729
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	-	-	23,552	34,061	-	23,642
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	-	-	23,552	40,702	-	30,283
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	6,395	-	-	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	8,249	-	-	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	14,775	4,222	4,222	50,658	-	11,384
5103 DEPUTY	97,645	105,231	78,023	125,570.00	-	125,570	31,742	27,208	31,742	9,069	9,069	108,831	-	30,808
5201 SOCIAL SECURITY	11,373	12,221	9,118	14,080.00	-	14,080	3,620	3,103	3,620	1,034	1,034	12,413	-	3,295
5202 RETIREMENT	13,384	13,915	10,522	13,650.00	-	13,650	3,449	2,956	3,449	985	985	11,824	-	1,302
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	-	-	-	110	-	110	-	110
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	27,961	14,668	6,975	79,788	-	38,205
5340 VEHICLE REPAIRS DISASTER TRL	-	-	-	500.00	-	500	-	-	-	-	-	-	-	-
5481 UNIFORMS	-	-	-	600.00	-	600	-	-	-	-	-	-	-	-
5576 TRAVEL	10,500	10,381	7,346	10,500.00	4,500	15,000	1,405	2,878	4,459	231	2,520	11,492	721	4,146

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	3rd Qtr	April	May	FY 2024 YTD	Encumbrance	YTD Variance
Total Office of County Coroner		239,865	263,145	185,867	330,330.00	4,500	334,830	67,741	66,244	86,006	30,319	24,805	275,116	721	89,249
County Commissioners (5025)															
5101	ELECTED OFFICIAL	127,421	127,421	98,016	135,710.00	-	135,710	34,306	29,405	34,306	9,802	9,802	117,619	-	19,603
5125	FISCAL COURT CLERK WAGES	54,181	60,479	45,887	64,820.00	560	65,380	17,024	15,230	17,836	5,096	5,096	60,282	-	14,395
5201	SOCIAL SECURITY	13,970	14,305	10,956	15,340.00	-	15,340	3,907	3,398	3,951	1,129	1,129	13,515	-	2,558
5202	RETIREMENT	15,286	16,202	12,293	15,130.00	130	15,260	3,973	3,555	4,163	1,189	1,189	14,070	-	1,777
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	6,106	1,745	1,745	14,095	-	7,172
5207	DISABILITY INSURANCE	370	440	-	440.00	-	440	-	-	-	-	-	-	-	-
5208	UNEMPLOYMENT INSURANCE	63	141	-	280.00	-	280	-	-	-	63	-	63	-	63
5209	WORKERS COMPENSATION	5,150	5,670	-	5,580.00	-	5,580	-	-	-	-	-	-	-	-
Total County Commissioners		234,393	233,788	174,075	246,580.00	7,530	254,110	61,633	53,664	66,362	19,023	18,961	219,644	-	45,568
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	62,500	-	250,000	-	62,500
5573	TELEPHONE AND PAGER	7,366	7,338	5,510	10,000.00	-	10,000	1,825	1,847	1,852	616	615	6,756	-	1,246
Total PVA		257,366	257,338	193,010	261,300.00	-	261,300	64,325	64,347	64,352	63,116	615	256,756	-	63,746
Board of Assessments (5035)															
5191	BOARD MEMBER FEES	3,825	5,450	3,500	8,500.00	3,000	11,500	6,925	375	1,875	525	-	9,700	-	6,200
Total Board of Assessments		3,825	5,450	3,500	8,500.00	3,000	11,500	6,925	375	1,875	525	-	9,700	-	6,200
County Treasurer (5040)															
5102	STATUTORY APPOINTEE	125,442	140,464	105,962	164,500.00	-	164,500	42,668	36,918	43,071	12,306	12,306	147,268	-	41,306
5127	ACCOUNT CLERK WAGES	218,753	263,192	198,886	335,870.00	-	335,870	75,023	66,704	78,208	22,307	22,294	264,536	-	65,650
5133	PURCHASING PERSONNEL WAGE	50,178	58,617	43,421	67,500.00	-	67,500	17,730	15,549	18,178	5,194	5,194	61,843	-	18,423
5142	LICENSE INSPECTOR SALARY	262,818	358,458	267,060	456,340.00	-	456,340	108,629	97,023	115,082	32,853	32,893	386,480	-	119,420
5178	OVERTIME	-	25	25	2,000.00	-	2,000	30	-	20	80	20	150	-	125
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	19,456	5,561	5,508	65,166	-	18,851
5202	RETIREMENT	161,786	199,310	149,786	220,100.00	-	220,100	54,598	50,580	59,660	17,054	17,037	198,928	-	49,142
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	57,580	17,001	17,016	198,511	-	57,809
5207	DISABILITY INSURANCE	5,200	5,920	-	6,970.00	-	6,970	-	-	-	-	-	-	-	-
5208	UNEMPLOYMENT INSURANCE	869	527	-	1,050.00	-	1,050	-	-	-	235	-	235	-	235
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	7,289	2,895	256	23,568	19	13,076
5565	PRINTING/COPYING/FORMS	20,849	18,947	17,398	20,000.00	2,500	22,500	5,054	5,877	8,258	-	2,664	21,852	487	4,455
5573	TELEPHONE AND PAGER	7,082	7,074	5,309	8,000.00	-	8,000	1,763	1,772	1,776	589	588	6,487	-	1,177
Total County Treasurer		1,132,287	1,347,265	986,422	1,639,680.00	2,500	1,642,180	389,116	346,571	408,577	116,074	115,775	1,376,113	506	389,692
Technology Services (5057)															
5107	DIRECTOR	86,014	90,825	74,957	120,830.00	-	120,830	31,735	28,051	32,816	9,376	9,376	111,354	-	36,397
5131	DATA PROCESSING PERSONNEL	373,061	410,501	310,625	449,600.00	-	449,600	104,514	85,987	116,457	34,443	34,443	375,844	-	65,219
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	11,305	3,326	3,318	36,998	-	7,526
5202	RETIREMENT	118,090	144,610	111,388	144,530.00	-	144,530	35,441	26,281	30,562	8,784	8,784	109,853	-	(1,535)
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	29,252	8,674	8,674	82,634	-	29,967
5207	DISABILITY INSURANCE	3,630	3,810	-	3,870.00	-	3,870	-	-	-	-	-	-	-	-
5208	UNEMPLOYMENT INSURANCE	628	246	-	420.00	-	420	-	-	-	94	-	94	-	94
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	-	1,700	-	109,654	11,606	81,221

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	3rd Qtr	April	May	FY 2024 YTD	Encumbrance	YTD Variance
5337	DP MAINT & REPAIR SVCS	338,641	453,738	334,538	498,610.00	42,000	540,610	178,866	120,496	103,027	29,450	54,836	486,676	19,891	152,138
5413	DP SUPPLIES	4,400	4,295	1,677	5,000.00	-	5,000	789	2,185	384	175	780	4,313	-	2,636
5573	TELEPHONE AND PAGER	6,731	5,857	4,373	6,200.00	-	6,200	1,483	1,389	1,797	505	504	5,678	-	1,306
5703	COMMUNICATIONS - IT LINES	123,307	141,353	103,766	199,660.00	-	199,660	36,533	28,645	45,580	12,371	12,371	135,500	640	31,734
5705	DATA PROCESSING EQUIPMENT	32,101	29,919	25,647	37,250.00	-	37,250	7,837	8,152	1,471	4,203	3,033	24,695	2,254	(951)
	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	372,652	113,102	136,119	1,499,678	34,392	422,136
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	11,234	-	7,519	131,480	-	51,264
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	-	1,683	39	4,443	-	(7,890)
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	5,000	29,000	4,293	11,751	3,979	4,042	348	24,413	23	14,785
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	11,923	-	62,983	25,653	(42,214)
5737	VOTING MACHINES	906,823	312,295	293,656	850,000.00	(5,000)	845,000	224,843	155,599	34,671	30,627	-	445,740	-	152,084
	Total Election Expense	1,127,071	706,662	557,374	1,468,000.00	-	1,468,000	235,916	349,575	51,089	48,275	7,906	692,763	25,675	135,389
Planning & Zoning (5070)															
5502	BLDG & ZONING ADMIN	36,908	39,251	30,801	45,000.00	-	45,000	6,782	6,158	7,362	2,278	1,473	24,053	-	(6,748)
	Total Planning & Zoning	36,908	39,251	30,801	45,000.00	-	45,000	6,782	6,158	7,362	2,278	1,473	24,053	-	(6,748)
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	(12,000)	144,380	21,997	19,290	22,551	6,443	6,443	76,724	-	(49,776)
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	1,711	489	489	5,826	-	(6,700)
5202	RETIREMENT	38,089	36,182	31,131	36,500.00	-	36,500	5,134	4,502	5,263	1,504	1,504	17,907	-	(13,224)
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	6,106	1,745	1,745	20,935	-	(2,395)
5207	DISABILITY INSURANCE	960	1,040	-	1,050.00	-	1,050	-	-	-	-	-	-	-	-
5208	UNEMPLOYMENT INSURANCE	165	70	-	140.00	-	140	-	-	-	31	-	31	-	31
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	18,500	87,500	39,487	27,630	(11,836)	3,293	19,880	78,455	1,030	38,509
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	249	-	869	-	312
5366	SOLID WASTE COLLECTION	717	720	540	900.00	-	900	196	195	195	65	65	716	-	176
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	333	126	200	1,188	-	(2,105)
5475	TOOLS	1,221	332	132	1,500.00	-	1,500	240	252	41	287	200	1,020	-	888
5481	UNIFORMS	437	140	140	2,100.00	-	2,100	570	-	308	-	-	878	-	738
5573	TELEPHONE AND PAGER	2,314	2,249	1,747	2,850.00	-	2,850	439	347	545	148	148	1,629	-	(118)
5578	UTILITIES	14,916	13,685	11,952	20,250.00	-	20,250	3,816	3,771	3,900	2,508	1,122	15,117	-	3,165
5581	WATER AND SEWER	2,166	2,503	1,908	3,360.00	-	3,360	684	972	677	-	669	3,001	-	1,093
5742	BUILDING & CONSTRUCTION	247,491	616,875	571,328	481,000.00	574,042	1,055,042	8,789	265,200	35,429	2,147	22,875	334,440	702,932	(236,888)
	Total Courthouse - Independence	551,792	966,499	864,707	858,160.00	580,542	1,438,702	90,036	329,420	65,494	19,036	55,340	559,325	703,962	(305,382)
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	121,926	40,642	40,642	440,814	-	96,928

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	3rd Qtr	April	May	FY 2024 YTD	Encumbrance	YTD Variance
5365	SECURITY SERVICES	420	420	315	1,000.00	-	1,000	105	105	120	120	-	450	-	135
5366	SOLID WASTE COLLECTION	18,383	18,169	12,977	20,000.00	-	20,000	5,282	4,342	4,895	1,598	1,598	17,715	-	4,738
5406	BLDG MAINT SUPPLIES	1,519	2,278	1,589	3,900.00	-	3,900	805	512	1,290	182	-	2,788	-	1,200
5573	TELEPHONE AND PAGER	5,252	4,715	3,494	5,000.00	-	5,000	1,221	805	1,563	401	366	4,355	-	860
5578	UTILITIES	309,924	305,077	250,409	413,400.00	-	413,400	88,728	75,994	74,060	22,441	24,911	286,134	-	35,725
5581	WATER AND SEWER	8,654	12,570	10,112	15,600.00	4,000	19,600	4,051	9,489	2,498	1,127	996	18,161	-	8,049
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	12,602	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	206,352	66,511	68,513	841,588	12,602	164,585
Parking Garage (5085)															
5315	BLDG OPERATION CONTRACT	378,168	376,068	266,365	395,500.00	-	395,500	95,287	96,247	96,498	424	66,277	354,734	-	88,368
5336	EQUIPMENT REPAIRS	3,008	6,750	6,495	9,000.00	-	9,000	760	228	-	-	2,245	3,233	-	(3,262)
5352	ELEVATOR MAINTENANCE	10,491	10,404	7,637	12,200.00	-	12,200	3,922	2,917	2,917	972	972	11,700	-	4,062
5365	SECURITY SERVICES	347	261	174	1,000.00	-	1,000	87	87	120	120	-	413	-	240
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	20,467	5,827	6,324	68,313	-	12,994
5581	WATER AND SEWER	2,018	2,700	1,858	3,400.00	-	3,400	656	646	1,504	266	328	3,400	-	1,542
5750	GARAGE CONSTRUCTION	108,755	250,800	250,800	350,000.00	443,735	793,735	191,635	35,643	132,633	35,805	-	395,715	263,914	144,915
Total Parking Garage		567,376	719,775	590,168	864,600.00	443,735	1,308,335	309,487	155,398	254,138	43,414	76,146	838,583	263,914	248,415
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	117,300	39,100	39,100	422,087	-	96,034
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	13,033	(3,697)	6,490	18,914	-	(6,756)
5346	PEST CONTROL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5352	ELEVATOR MAINTENANCE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5365	SECURITY SERVICES	887	647	485	1,680.00	-	1,680	162	162	279	279	-	881	-	396
5366	SOLID WASTE COLLECTION	4,460	4,594	3,480	6,360.00	-	6,360	1,158	1,158	1,158	-	491	3,964	-	484
5406	BLDG MAINT SUPPLIES	9,530	8,760	5,668	10,500.00	-	10,500	2,279	2,280	2,497	651	814	8,521	-	2,853
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	2,741	717	716	7,854	-	1,596
5578	UTILITIES	244,462	274,227	241,406	398,500.00	-	398,500	67,385	96,410	54,636	43,600	26,972	289,004	-	47,598
5581	WATER AND SEWER	21,826	32,426	29,250	46,000.00	-	46,000	24,642	11,134	2,820	815	1,366	40,778	-	11,528
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	194,466	81,466	75,950	810,115	-	156,801
County Police (5105)															
5107	DIRECTOR	99,638	115,878	85,974	132,810.00	-	132,810	34,888	30,371	35,482	10,138	10,138	121,017	-	35,043
5108	POLICE OFFICER SALARIES	1,758,058	1,966,484	1,466,464	2,352,280.00	(46,000)	2,306,280	566,368	459,293	613,360	176,095	172,305	1,987,421	-	520,957
5119	SCHOOL RESOURCE OFFICER	156,703	166,279	127,124	176,700.00	11,500	188,200	52,492	42,013	48,845	14,806	14,806	172,962	-	45,838
5165	SECRETARY WAGES	89,320	75,730	64,317	72,880.00	4,000	76,880	20,413	17,612	20,300	6,108	6,135	70,568	-	6,251
5178	OVERTIME	180,370	197,493	158,138	200,000.00	34,000	234,000	73,001	49,322	54,810	18,337	17,357	212,827	-	54,689
5181	POLICE INCENTIVE PAY	147,751	156,965	121,870	163,400.00	-	163,400	40,676	35,412	41,866	11,410	11,217	140,580	-	18,710
5182	EDUCATION ALLOWANCE	11,301	10,705	8,177	9,850.00	1,000	10,850	2,997	2,355	2,747	746	939	9,785	-	1,608
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	1,353	794	617	8,134	-	1,785

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	3rd Qtr	April	May	FY 2024 YTD	Encumbrance	YTD Variance
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	65,254	18,197	17,809	216,702	-	53,875
5202	RETIREMENT	911,236	1,105,063	834,419	1,180,190.00	-	1,180,190	283,447	243,375	303,733	83,912	81,602	996,070	-	161,651
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	31	4	-	93	-	4
5205	HEALTH & DENTAL INSURANCE	648,083	568,212	444,716	620,670.00	-	620,670	136,858	115,100	144,047	39,121	39,362	474,488	-	29,771
5207	DISABILITY INSURANCE	18,409	19,680	380	21,640.00	-	21,640	135	117	137	20	-	409	-	29
5208	UNEMPLOYMENT INSURANCE	3,089	1,405	-	2,800.00	-	2,800	-	-	-	628	-	628	-	628
5209	WORKERS COMPENSATION	68,291	81,650	1,578	90,390.00	-	90,390	561	487	568	81	-	1,697	-	119
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	590	60	60	9,927	-	2,047
5329	JANITORIAL SERVICES	4,380	4,141	2,798	6,250.00	7,200	13,450	898	4,167	4,167	1,389	1,389	12,011	-	9,213
5330	UNIFORM CLEANING	12,730	9,316	7,177	9,110.00	-	9,110	2,315	2,900	3,282	-	-	8,497	-	1,320
5334	BUILDING AND GROUNDS	11,298	15,606	13,488	19,820.00	-	19,820	3,315	3,088	3,442	1,056	1,505	12,406	-	(1,082)
5340	VEHICLE MAINTENANCE	735	621	510	840.00	-	840	232	241	172	120	22	786	-	276
5340F	VEHICLE REPAIRS / FLEET	38,090	50,287	34,952	49,940.00	-	49,940	10,538	9,266	15,260	997	4,109	40,169	-	5,217
5366	SOLID WASTE COLLECTION	1,693	1,718	1,405	2,000.00	-	2,000	468	318	330	110	110	1,337	-	(68)
5369	TOWING SERVICE	425	1,040	965	1,500.00	-	1,500	-	-	-	475	75	550	-	(415)
5398	POLICE SERVICES	15,300	8,118	8,118	12,970.00	-	12,970	2,760	2,760	2,760	2,760	-	11,040	-	2,922
5401	AMMUNITION	14,168	14,749	10,664	15,830.00	-	15,830	3,512	-	820	-	2,554	6,886	5,562	(3,778)
5403	ANIMAL FOOD	3,253	2,734	1,942	2,260.00	-	2,260	826	293	727	223	-	2,068	-	126
5429	GASOLINE	9,270	8,728	6,517	9,630.00	-	9,630	1,778	2,199	1,618	880	626	7,101	-	584
5429F	GASOLINE / FLEET CHARGES	94,037	113,162	88,864	117,490.00	-	117,490	27,947	25,305	23,133	8,398	8,242	93,024	-	4,160
5445	OFFICE SUPPLIES	7,830	7,221	6,039	7,700.00	(50)	7,650	1,426	2,099	2,158	607	519	6,810	127	771
5481	UNIFORMS	27,025	19,440	14,506	22,000.00	12,000	34,000	5,689	5,831	8,551	9,245	3,177	32,493	675	17,987
5548	SPECIAL PROJECTS	7,996	597	597	7,000.00	65,059	72,059	39,150	2,885	414	26,601	114	69,164	2,241	68,567
5560	MERIT BOARD EXPENSES	-	-	-	200.00	50	250	-	84	116	-	-	200	-	200
5569	REGISTRATION & TRAINING	2,575	5,218	4,460	7,100.00	(1,500)	5,600	100	2,250	2,315	-	-	4,665	-	205
5573	TELEPHONE AND PAGER	16,894	18,471	13,811	19,580.00	-	19,580	4,703	4,649	4,852	1,604	1,614	17,422	-	3,610
5578	UTILITIES	27,538	30,097	24,105	38,500.00	-	38,500	8,245	10,622	6,056	4,592	2,905	32,420	-	8,315
5581	WATER AND SEWER	3,072	2,935	2,289	3,990.00	-	3,990	2,289	411	657	-	677	2,418	-	129
5709	FURNITURE AND FIXTURES	400	1,151	1,151	5,600.00	-	5,600	-	-	-	-	2,741	2,741	860	1,590
5717	LAW ENFORCEMENT EQUIPMENT	15,662	72,126	68,825	138,450.00	-	138,450	22,511	4,981	66,552	147	346	94,537	38,598	25,713
5741	OTHER CAPITAL PROJECTS	32,109	24,338	24,338	42,000.00	56,000	98,000	12,094	-	40,538	11,553	-	64,185	17,900	39,847
5752	ASSET FORFEITURE EXPENSES	117,002	100,698	66,259	50,500.00	12,560	63,060	34,341	11,112	6,094	475	1,392	53,414	9,646	(12,845)
5752	STATE ASSET FORFEITURES	-	40,000	40,000	22,850.00	-	22,850	-	7,678	13,513	-	-	21,191	791	(18,810)
Total County Police		4,847,425	5,383,292	4,052,056	6,019,990.00	182,369	6,202,359	1,516,492	1,182,263	1,576,332	451,689	404,464	5,131,239	76,401	1,079,183
Emergency Management (5135)															
5107	DIRECTOR	107,779	118,777	90,457	125,790.00	-	125,790	33,040	28,958	33,852	9,672	9,672	115,194	-	24,737
5121	ARSON INVESTIGATOR	61,316	68,460	52,078	72,770.00	-	72,770	19,113	16,761	19,594	5,598	5,598	66,665	-	14,587
5165	SECRETARY WAGES	42,714	45,014	34,148	55,030.00	-	55,030	12,660	12,390	13,521	3,876	3,737	46,185	-	12,037
5201	SOCIAL SECURITY	16,084	17,658	13,432	19,400.00	-	19,400	4,929	4,420	5,084	1,454	1,443	17,329	-	3,897
5202	RETIREMENT	52,800	57,400	44,115	55,870.00	-	55,870	15,347	13,052	14,971	4,473	3,564	51,407	-	7,292
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	4,846	1,385	1,385	16,615	-	2,769
5207	DISABILITY INSURANCE	1,430	1,250	-	1,340.00	-	1,340	-	-	-	-	-	-	-	-
5208	UNEMPLOYMENT INSURANCE	238	141	-	280.00	-	280	-	-	-	63	-	63	-	63
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	6,700	26,700	6,667	5,000	8,333	-	1,667	21,667	-	5,000
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	-	4,305	19,934	-	(64,701)
5420	DES SUPPLIES AND SERVICES	3,246	4,841	3,823	15,400.00	-	15,400	1,395	2,068	876	291	925	5,556	-	1,733
5429	GASOLINE	3,624	4,486	3,603	8,000.00	-	8,000	875	1,301	789	367	265	3,597	-	(5)
5429F	GASOLINE / FLEET CHARGES	1,203	1,267	807	4,000.00	-	4,000	498	212	176	-	145	1,031	-	223

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

Account Title		FY 2022	FY 2023	YTD FY 2023	Original Budget	Adj	Current Budget	1st Qtr	2nd Qtr	3rd Qtr	April	May	FY 2024 YTD	Encumbrance	YTD Variance
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	2,325	816	776	8,525	-	1,198
5578	UTILITIES	3,405	3,177	2,455	5,100.00	-	5,100	740	797	734	232	254	2,756	-	301
5706	KENTON COUNTY FIRE CHIEFS	39,129	18,802	12,913	1,041,200.00	-	1,041,200	2,772	8,137	5,948	75,088	885	92,829	-	79,916
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	16,700	1,646,260	136,438	103,389	208,427	103,315	34,621	586,189	-	131,882
Forest Fire Prevention (5150)															
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	1,824	501	1,112	8,942	-	(162)
	Total Commonwealth Attorney	10,000	9,990	9,104	10,000.00	-	10,000	3,260	2,245	1,824	501	1,112	8,942	-	(162)
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	140	97,210	25,497	22,598	26,443	7,555	7,555	89,648	-	19,998
5172	ANIMAL CONTROL/SHELTER	255,475	397,467	297,553	623,810.00	(32,900)	590,910	123,076	106,555	143,809	39,052	37,375	449,868	-	152,314
5172A	ANIMAL CONTROL OFFICERS	168,246	145,583	101,542	195,680.00	12,500	208,180	51,259	45,790	54,169	17,150	18,845	187,213	-	85,671
5178	OVERTIME	33,857	28,550	21,949	19,000.00	9,000	28,000	8,933	5,092	5,030	2,694	1,765	23,515	-	1,565
5201	SOCIAL SECURITY	38,928	49,931	36,930	71,570.00	-	71,570	15,751	13,590	17,281	5,006	4,951	56,580	-	19,650
5202	RETIREMENT	109,319	91,720	62,602	218,360.00	(35,000)	183,360	33,098	28,837	43,337	12,500	12,434	130,206	-	67,605
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	42,549	12,157	10,412	134,182	-	33,051
5207	DISABILITY INSURANCE	4,090	4,920	-	6,140.00	-	6,140	-	-	-	-	-	-	-	-
5208	UNEMPLOYMENT INSURANCE	709	597	-	1,330.00	-	1,330	-	-	-	298	-	298	-	298
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	921	-	692	5,523	-	2,390
5340F	VEHICLE REPAIRS / FLEET	10,852	5,955	5,354	9,800.00	5,000	14,800	1,889	5,126	1,245	1,748	891	10,898	-	5,545
5343	MEDICAL SERVICES	28,696	38,229	21,107	25,000.00	15,000	40,000	9,792	11,327	6,356	1,988	6,640	36,105	1,069	14,998
5345	PHARMACEUTICALS	57,094	85,235	57,255	120,000.00	-	120,000	22,378	34,313	33,426	8,513	4,294	102,923	6,521	45,668
5365	SECURITY SERVICES	215	215	162	350.00	100	450	54	54	120	120	-	347	-	186
5366	SOLID WASTE COLLECTION	2,163	2,500	1,904	2,200.00	1,300	3,500	1,006	434	740	740	277	3,196	-	1,292
5384	SPAY AND NEUTER	50,905	53,465	43,053	35,000.00	35,000	70,000	10,080	15,730	21,065	7,920	1,968	56,764	2,300	13,711
5402	KENNEL SUPPLIES AND EQUIP	48,823	71,451	44,302	60,000.00	11,466	71,466	20,646	11,608	22,279	2,952	2,076	59,561	4,600	15,260
5429	GASOLINE	-	1,000	1,000	500.00	-	500	95	-	-	-	98	193	-	(807)
5429F	GASOLINE / FLEET CHARGES	18,833	17,647	13,594	32,000.00	-	32,000	6,861	8,764	5,205	1,969	2,253	25,052	-	11,458
5445	OFFICE SUPPLIES	4,946	5,000	3,858	5,000.00	-	5,000	1,106	845	1,225	199	1,546	4,921	8	1,063
5446	OFFICE EQUIPMENT	655	919	104	1,000.00	-	1,000	76	158	-	479	201	915	-	811
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	2,208	724	721	7,770	-	2,457
5573	TELEPHONE ACO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5578	UTILITIES	29,302	33,956	27,469	36,000.00	2,500	38,500	7,980	11,704	8,669	5,098	(1,962)	31,489	-	4,020
5581	WATER AND SEWER	7,950	10,000	7,552	12,000.00	-	12,000	1,365	1,396	1,290	1,157	1,962	7,170	-	(382)
5586	BUILDING MAINT AND REPAIR	12,648	27,208	24,404	28,750.00	15,000	43,750	4,580	13,905	6,913	1,846	10,533	37,778	-	13,373
	Total Animal Services	1,213,159	1,340,208	955,619	1,917,720.00	17,106	1,934,826	389,049	374,495	445,609	131,866	125,530	1,466,548	14,498	510,929
Soil & Water Conservation (5235)															
5348	PROGRAM SUPPORT	275,000	294,250	220,688	313,380.00	-	313,380	78,345	78,345	78,345	78,345	-	313,380	-	92,693
	Total Soil & Water Conservation	275,000	294,250	220,688	313,380.00	-	313,380	78,345	78,345	78,345	78,345	-	313,380	-	92,693
Grant Projects															

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	3rd Qtr	April	May	FY 2024 YTD	Encumbrance	YTD Variance
5741R	FEMA PROJECT 2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Grant Projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Cemetery Maintenance (5325)														
5504	LINDEN GROVE	40,000	60,000	-	75,000.00	-	75,000	15,000	-	-	-	60,000	75,000	-	75,000
	Total Cemetery Maintenance	40,000	60,000	-	75,000.00	-	75,000	15,000	-	-	-	60,000	75,000	-	75,000
	General Welfare (5330)														
5315	TEN-TEN PROGRAM	20,000	18,496	11,401	20,000.00	-	20,000	9,477	6,229	4,294	-	-	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	1,900	-	-	6,800	-	2,500
	Total General Welfare	32,075	25,676	15,701	41,000.00	-	41,000	12,327	8,279	6,194	-	-	26,800	-	11,099
	County Parks (5401)														
5177	PARKS WAGES	262,691	327,055	238,671	431,540.00	-	431,540	106,881	75,533	76,348	33,441	39,699	331,903	-	93,231
5178	OVERTIME	5,166	5,858	4,289	10,000.00	-	10,000	946	2,725	831	478	667	5,647	-	1,358
5189	UNUSED SICK PAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5201	SOCIAL SECURITY	20,222	25,426	18,450	34,720.00	-	34,720	8,359	6,081	6,123	2,641	3,133	26,337	-	7,887
5202	RETIREMENT	50,793	51,287	39,916	68,950.00	2,500	71,450	14,435	13,107	17,987	7,389	8,152	61,069	-	21,153
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	8,000	60,930	14,246	12,211	12,307	6,299	6,646	51,710	-	(14,092)
5207	DISABILITY INSURANCE	2,020	1,980	-	1,980.00	-	1,980	-	-	-	-	-	-	-	-
5208	UNEMPLOYMENT INSURANCE	350	1,129	-	980.00	-	980	-	-	-	220	-	220	-	220
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	1,725	496	2,658	9,951	18,049	(10,334)
5348	PROGRAM SUPPORT	17,729	14,548	4,943	25,000.00	-	25,000	1,203	7,835	242	-	8,496	17,775	1,035	12,832
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	120	-	365	-	(103)
5366	SOLID WASTE COLLECTION	3,982	4,111	3,003	5,250.00	3,500	8,750	2,134	2,134	2,134	711	711	7,825	-	4,822
5375	PRIVATE GRANT/DONATION	-	579	579	5,000.00	-	5,000	889	306	-	-	100	1,295	-	716
5398	CONTRACTED SERVICES	103,289	119,802	81,145	100,000.00	-	100,000	27,104	22,552	13,195	241	19,289	82,382	-	1,236
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	2,461	1,012	1,434	13,870	11,130	(3,461)
5467	PARKS SUPPLIES	86,393	74,625	31,553	92,000.00	19,248	111,248	53,030	17,326	25,152	2,896	5,487	103,891	1,723	72,338
5475	TOOLS	1,986	3,630	3,020	5,000.00	-	5,000	247	683	1,006	147	949	3,032	-	12
5481	UNIFORMS	3,465	3,848	2,651	4,700.00	-	4,700	556	1,595	-	-	688	2,839	-	187
5573	TELEPHONE AND PAGER	3,690	3,998	3,065	5,100.00	-	5,100	1,135	964	1,334	382	450	4,266	-	1,201
5578	UTILITIES	12,624	10,801	8,088	18,300.00	-	18,300	2,366	3,719	5,359	1,729	1,041	14,214	-	6,126
5580	STORMWATER FEES	18,852	20,583	17,373	23,300.00	-	23,300	3,210	3,208	7,693	406	2,642	17,158	-	(214)
5581	WATER AND SEWER	11,791	12,217	8,443	19,000.00	-	19,000	5,912	5,597	917	1,139	2,517	16,082	-	7,639
5586	BUILDING MAINT AND REPAIR	1,314	227	227	12,000.00	-	12,000	-	-	11,141	-	-	11,141	-	10,914
	Total County Parks	783,733	835,202	588,891	1,007,400.00	33,248	1,040,648	254,835	188,864	186,074	59,749	104,757	794,279	31,937	205,388
	Other Cultural Programs (5435)														
5348A	BEHRINGER MUSEUM CAPITAL	50,000	70,000	-	70,000.00	-	70,000	-	-	-	70,000	-	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	-	70,000	-	70,000
	Transportation Services (6302)														
5316	TANK ALLOCATION	-	-	-	7,575,230.00	-	7,575,230	1,893,806	1,893,806	1,893,806	631,269	631,269	6,943,955	-	6,943,955
5370	TRANSPORT SCHOOL CHILDREN	-	-	-	900,000.00	-	900,000	9,655	30,395	384,574	9,834	282,060	716,518	9,000	716,518
	Total Transportation Services	-	-	-	8,475,230	-	8,475,230	1,903,461	1,924,201	2,278,380	641,103	913,329	7,660,473	9,000	7,660,473
	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	-	-

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	3rd Qtr	April	May	FY 2024 YTD	Encumbrance	YTD Variance
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	-	-	5,207	11,777	-	4,795
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	-	5,207	3,911,521	-	2,920
	Site Development (8011)														
5741F	SITE DEVELOPMENT	-	-	-	13,000,000	-	13,000,000	2,308,054	24,218	125,608	29,105	108,019	2,595,004	2,095,000	2,595,004
	Total Site Development	-	-	-	13,000,000	-	13,000,000	2,308,054	24,218	125,608	29,105	108,019	2,595,004	2,095,000	2,595,004
	Capital Projects (809901)														
5705	DATA PROCESSING EQUIPMENT	36,219	54,863	54,863	20,000.00	20,100	40,100	12,198	288	-	-	20,069	32,555	-	(22,309)
5718	PARK CONSTRUCTION PROJECT	50,185	657,404	560,248	293,000.00	466,638	759,638	7,300	133,650	-	41,140	-	182,090	309,815	(378,159)
5721	MACHINERY AND EQUIPMENT	34,187	42,362	42,362	61,000.00	69,970	130,970	96,598	19,145	5,027	-	3,320	124,090	-	81,728
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	127,060	29,591	132,386	446,074	912,320	(850,342)
5750	GARAGE CONSTRUCTION	-	-	-	13,000,000.00	-	13,000,000	305,299	159,849	103,081	163,210	82,698	814,138	926,594	814,138
	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	235,168	233,942	238,473	1,598,946	2,148,728	(354,944)
	General Administrative Expenses (9100)														
5111	DRUG STRIKE FORCE WAGES	257,864	278,925	214,510	293,030.00	1,500	294,530	79,753	65,228	80,484	22,995	22,995	271,455	-	56,945
5140	CATV SALARIES	254,167	271,911	208,110	370,830.00	-	370,830	82,644	55,475	65,277	17,941	18,175	239,512	-	31,402
5201	SOCIAL SECURITY	38,285	41,590	31,923	50,790.00	-	50,790	12,480	9,276	11,091	3,107	3,175	39,129	-	7,206
5202	RETIREMENT	128,220	142,287	109,198	130,540.00	-	130,540	34,277	26,711	31,502	8,942	8,942	110,374	-	1,175
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	3,650	122,810	34,281	27,900	32,637	9,325	9,325	113,468	-	21,806
5207	DISABILITY INSURANCE	3,870	2,950	-	3,110.00	-	3,110	-	-	-	-	-	-	-	-
5208	UNEMPLOYMENT INSURANCE	670	1,229	-	1,260.00	-	1,260	-	-	-	283	-	283	-	283
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	2,046	1,826	1,086	14,073	-	4,626
5307	AUDIT SERVICES	80,191	28,500	-	33,000.00	-	33,000	1,722	-	28,500	-	1,472	31,693	-	31,693
5309	CONSULTANTS	2,300	144,480	60,612	15,000.00	98,155	113,155	43,707	180	-	-	1,388	45,275	51,757	(15,337)
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	-	9,996	-	-
5353	DRUG STRIKE FORCE	100,000	100,000	-	100,000.00	-	100,000	-	-	-	-	100,000	100,000	-	100,000
5451	PUBLICATIONS & SUBSCRIPT	21,682	21,705	21,816	29,000.00	-	29,000	9,728	9,788	1,122	21	21	20,681	-	(1,135)
5503	BANK CHARGES	68,781	76,484	45,955	80,000.00	-	80,000	18,421	20,873	22,647	7,453	10,606	80,000	-	34,045
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	81	1,211	672,844	-	(150,296)
5537	LEGAL SERVICES	4,267	5,237	5,097	15,000.00	10,000	25,000	10,000	702	2,691	333	-	13,726	-	8,629
5545	MAPPING PROJECT	-	25,000	12,750	27,500.00	-	27,500	-	-	-	-	-	-	12,750	(12,750)
5548	SPECIAL PROJECTS	26,061	150,815	117,421	60,000.00	103,000	163,000	26,388	19,661	2,232	1,360	5,805	55,446	-	(61,975)
5548A	TRIED VEH RENT PASSTHRU	51,952	156,168	142,044	200,000.00	150,000	350,000	165,164	32,392	40,571	-	45,543	283,670	-	141,626
5551	MEMBERSHIP DUES	87,635	86,264	80,065	90,000.00	-	90,000	6,249	69,876	6,049	6,049	-	88,222	-	8,157
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	24,322	10,000	-	55,212	-	8,919
5567	REFUNDS	-	-	-	250,000.00	300,000	550,000	358,796	47,089	87,828	33,954	21,889	549,556	-	549,556
5568	TUITION REIMBURSEMENT	1,741	11,151	6,726	30,000.00	-	30,000	-	4,758	5,021	2,126	1,941	13,846	-	7,120
5569	REGISTRATION & TRAINING	69,828	83,873	63,718	150,000.00	-	150,000	32,275	17,999	13,122	9,346	2,254	74,996	5,419	11,279
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	2,176	980	646	7,671	-	1,965
5576	TRAVEL	5,234	4,184	3,093	10,000.00	-	10,000	502	676	1,564	595	432	3,770	-	677
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	-	-	-	-	-	-	-	-

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	3rd Qtr	April	May	FY 2024 YTD	Encumbrance	YTD Variance
5725	OFFICE EQUIPMENT	7,853	-	-	14,000.00	-	14,000	-	-	-	2,685	8,054	10,738	-	10,738
5902	PYMTS OTHER GOV AGENCIES	338,642	-	-	-	-	-	-	-	-	-	-	-	-	-
5902A	PYMTS OTHER GOV TIF	-	289,438	-	820,000.00	200,000	1,020,000	-	-	-	-	1,015,135	1,015,135	-	1,015,135
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	-	2,273,161
Total General Administrative Expens		1,857,066	3,420,378	2,297,214	4,860,230	5,876,055	10,736,285	3,878,662	443,444	671,037	149,399	1,280,095	6,422,637	69,926	4,125,423
Contingent Appropriations (9200)															
5999	RESERVE FOR TRANSFER	-	-	-	24,037,240.00	(8,606,278)	15,430,962	-	-	-	-	-	-	-	-
Total Contingent Appropriations		-	-	-	24,037,240.00	(8,606,278)	15,430,962	-	-	-	-	-	-	-	-
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	-	-	-	144	-	144	-	144
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	-	144	-	189	-	144
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	10,311,251	2,669,228	3,996,460	39,601,661	5,487,276	17,977,865

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	3rd Qtr	April	May	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	613,500	260,502	410,894	2,385,984	1,021,261
Total Intragovernmental Revenue	2,784,328	2,862,630	2,690,146	4,275,840	-	4,275,840	872,564	62,266	279,425	36,874	6,409	1,257,539	(1,432,608)
Total Revenue from Chgs for Services	594,142	905,637	656,288	381,000	-	381,000	125,783	244,607	229,101	29,088	32,919	661,498	5,209
Total Revenue from Other Sources	227,052	279,095	219,386	310,110	-	310,110	64,859	78,764	54,845	20,791	19,738	238,997	19,611
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	1,176,871	347,254	469,961	4,544,017	(396,909)
Expenditures													
Total Office of Road Supervisor	392,269	421,595	314,429	452,740	-	452,740	100,694	96,891	113,064	32,336	32,289	375,273	60,844
Total Roads	5,300,758	4,961,272	3,746,867	11,228,330	1,035,154	12,263,484	680,377	764,721	921,113	319,530	269,506	2,955,248	(791,619)
Total Fleet Operations	972,306	1,172,472	834,468	1,496,420	17,000	1,513,420	269,530	242,283	222,370	79,824	71,480	885,488	51,020
Total Capital Projects	566,090	873,575	723,862	2,266,880	643,756	2,910,636	760,566	595,561	237,351	19,324	201,454	1,814,256	1,090,394
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	1,493,899	451,015	574,729	6,030,265	401,439
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)	(317,028)	(103,761)	(104,768)	(1,486,248)	(798,348)
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	1,678,141	1,574,380	1,469,612	1,469,612	(2,085,003)

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	3rd Qtr	April	May	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	613,500	260,502	410,894	2,385,984	1,021,261
	Total Revenue from Taxes	1,896,686	1,893,181	1,364,722	1,900,000	-	1,900,000	514,473	586,615	613,500	260,502	410,894	2,385,984	1,021,261
Intragovernmental Revenue														
4504	FEDERAL GRANTS/PASS THRU	1,131,095	-	-	-	-	-	-	-	-	-	-	-	-
4504002	FED GRANT ARPA FUND 84	-	1,500,000	1,500,000	190,740	-	190,740	50,186	33,179	34,070	30,422	-	147,857	(1,352,143)
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/REIMBURSEMENT	-	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	18,576	6,452	6,409	69,693	10,106
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	279,425	36,874	6,409	1,257,539	(1,432,608)
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	119,841	1,387	-	288,008	(33,706)
4619A	WATER DEPT REIMBURSEMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
4620	ROAD SIGNS	3,023	2,316	1,262	1,000	-	1,000	937	658	450	-	51	2,096	834
4641	VEHICLE REPAIR FEES	383,137	438,947	333,312	330,000	-	330,000	100,723	101,293	108,809	27,701	32,868	371,394	38,082
	Total Revenue from Chgs for Services	594,142	905,637	656,288	381,000	-	381,000	125,783	244,607	229,101	29,088	32,919	661,498	5,209
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	52,174	17,325	18,451	206,881	2,102
4731	MISCELLANEOUS RECIPITS	14,177	18,978	14,499	10,000	-	10,000	3,110	21,582	2,671	3,400	1,288	32,050	17,551
4734	TIRE RECYLING FEE	-	543	108	110	-	110	-	-	-	66	-	66	(42)
	Total Revenue from Other Sources	227,052	279,095	219,386	310,110	-	310,110	64,859	78,764	54,845	20,791	19,738	238,997	19,611
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	1,176,871	347,254	469,961	7,499,877	(1,683,564)

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	3rd Qtr	April	May	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	35,543	10,155	10,155	121,280	-	17,261
5165 SECRETARY WAGES	103,208	116,243	87,634	127,030	-	127,030	25,574	29,712	34,753	9,930	9,979	109,948	-	22,314
5178 OVERTIME	-	776	635	2,000	-	2,000	268	-	74	11	-	353	-	(282)
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	5,181	1,480	1,483	17,067	-	2,762
5202 RETIREMENT	61,070	65,291	49,314	64,300	-	64,300	14,201	14,036	16,424	4,690	4,699	54,051	-	4,737
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	20,903	5,972	5,972	71,668	-	14,428
5207 DISABILITY INSURANCE	1,520	1,650	-	1,840	-	1,840	-	-	-	-	-	-	-	-
5208 UNEMPLOYMENT INSURANCE	237	105	-	210	-	210	-	-	-	47	-	47	-	47
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	185	51	-	686	-	(81)
Total Office of Road Supervisor	392,269	421,595	314,429	452,740	-	452,740	100,694	96,891	113,064	32,336	32,289	375,273	-	60,844
Roads (6105)														
5143 ROAD WORKER WAGES	914,411	1,043,128	826,737	1,425,380	-	1,425,380	270,510	272,091	337,578	77,312	75,642	1,033,133	-	206,396
5178 OVERTIME	35,412	26,081	23,528	40,000	-	40,000	2,370	1,863	6,708	2,657	1,364	14,962	-	(8,566)
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	25,716	5,968	5,922	78,451	-	13,992
5202 RETIREMENT	273,975	222,323	172,441	292,150	-	292,150	55,704	57,742	67,537	16,112	16,163	213,258	-	40,817
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	90,508	24,638	24,638	291,260	-	48,404
5207 DISABILITY INSURANCE	6,410	7,950	-	8,390	-	8,390	-	-	-	-	-	-	-	-
5208 UNEMPLOYMENT INSURANCE	1,111	1,089	-	2,240	-	2,240	-	-	-	502	-	502	-	502
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	155,543	54,136	1,627	256,863	36,939	(1,868)
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	-	-	-	-	-	-	88,452	3,925
5311S SHORT AMSTERDAM SIDEWALK	7,055	7,632	7,632	2,143,800	-	2,143,800	-	-	-	-	-	-	90,000	(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	45,448	80,287	74,312	369,991	765	(178,591)
5340F VEHICLE REPAIRS / FLEET	111,412	130,150	102,533	150,000	-	150,000	27,912	22,424	27,351	5,176	7,406	90,270	39,730	(12,263)
5365 SECURITY SERVICES	2,795	20,743	20,554	21,500	-	21,500	189	189	189	189	7,247	8,001	10,488	(12,553)
5366 SOLID WASTE COLLECTION	91,803	103,398	63,421	200,520	-	200,520	12,788	17,550	29,860	5,743	17,589	83,531	4,010	20,110
5398D CONTRACT PAVING	729,277	825,778	595,987	884,220	709,021	1,593,241	816	-	-	-	-	816	1,292,474	(595,171)
5405 ASPHALT	22,145	29,931	25,265	40,000	-	40,000	18,376	8,257	2,989	979	4,339	34,940	4,854	9,675
5409 CRUSHED STONE AND GRAVEL	-	7,045	3,801	15,000	-	15,000	-	1,251	-	6,421	2,487	10,159	-	6,357
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	19,142	5,316	5,733	64,751	25,249	(6,880)
5445 OFFICE SUPPLIES	10,248	9,261	7,032	19,000	-	19,000	2,616	2,074	1,803	518	1,445	8,456	217	1,424
5447 ROAD MATERIALS	26,586	15,604	7,364	20,000	-	20,000	2,483	9,176	2,859	1,735	123	16,376	177	9,012
5447A GUARDRAIL	50,950	-	-	25,000	15,000	40,000	-	-	-	15,000	-	15,000	-	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	13,584	3,429	-	34,769	1,109	9,253
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	1,237	9,757	4,868	28,209	-	25,130
5481 UNIFORMS	20,378	23,101	19,556	24,980	-	24,980	3,204	7,549	5,249	1,074	1,619	18,696	914	(861)
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	3,689	1,168	1,209	12,729	-	2,332

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	3rd Qtr	April	May	FY 2024 YTD	Encumbrance	YTD Variance
5578	UTILITIES	19,333	19,757	15,835	25,960	-	25,960	3,616	4,274	7,377	1,415	1,182	17,863	-	2,028
5580	STORMWATER FEES	609	642	555	6,000	-	6,000	87	87	142	-	83	399	-	(156)
5581	WATER AND SEWER	5,381	5,826	4,809	8,700	-	8,700	2,016	1,986	1,094	-	1,476	6,572	-	1,763
5588	EQUIPMENT MAINTENANCE	710	7,113	6,389	9,370	-	9,370	30	5,806	710	-	12	6,558	-	169
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	921,113	319,530	269,506	2,955,248	1,708,753	(791,619)
Fleet Operations (6500)															
5147	MAINTENANCE PER WAGES	262,538	315,944	241,192	416,110	-	416,110	81,140	61,482	65,512	20,916	20,900	249,949	-	8,757
5178	OVERTIME	5,887	5,850	5,201	11,000	-	11,000	1,210	2,754	2,015	261	365	6,605	-	1,404
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	4,963	1,578	1,407	18,773	-	(664)
5202	RETIREMENT	64,344	56,364	41,770	88,840	-	88,840	18,359	13,511	15,761	4,998	4,468	57,097	-	15,327
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	19,352	5,875	5,875	72,711	-	1,588
5207	DISABILITY INSURANCE	2,120	2,470	-	2,190	-	2,190	-	-	-	-	-	-	-	-
5208	UNEMPLOYMENT INSURANCE	371	246	-	560	-	560	-	-	-	126	-	126	-	126
5209	WORKERS COMPENSATION	8,720	10,720	-	11,880	-	11,880	-	-	-	-	-	-	-	-
5334	BUILDING AND GROUNDS	24,747	61,739	15,854	90,750	13,000	103,750	15,409	21,140	3,235	283	264	40,330	20,574	24,476
5336	EQUIPMENT REPAIRS	24,275	15,114	9,406	29,400	-	29,400	3,013	987	3,298	679	1,013	8,989	-	(417)
5340F	VEHICLE REPAIRS / FLEET	2,183	1,529	1,247	2,750	500	3,250	1,213	557	866	-	-	2,636	-	1,389
5365	SECURITY SERVICES	454	755	566	1,200	-	1,200	189	189	189	189	-	755	-	189
5369	TOWING SERVICE	3,210	2,012	1,862	3,500	-	3,500	225	75	-	-	220	520	-	(1,342)
5415	DIESEL FUEL	54,710	82,860	71,878	116,580	-	116,580	11,826	11,302	9,718	9,944	920	43,710	-	(28,168)
5427	GARAGE MAINT & SUPPLIES	8,424	11,756	8,053	20,000	-	20,000	2,923	3,731	3,582	421	2,899	13,557	4,445	5,504
5429	GASOLINE	170,454	178,004	136,733	266,000	-	266,000	42,319	42,531	32,236	21,625	9,945	148,656	16,000	11,924
5439	LUBRICANTS	11,765	11,357	8,499	13,000	1,500	14,500	1,602	4,931	5,634	12	303	12,483	1,812	3,983
5443	REPAIR PARTS	137,298	182,626	127,183	190,000	-	190,000	44,015	32,804	40,453	5,870	13,326	136,469	38,713	9,285
5445	OFFICE SUPPLIES	1,635	2,135	915	2,200	-	2,200	422	412	773	156	132	1,896	116	981
5475	TOOLS	9,643	17,959	5,493	15,000	2,000	17,000	2,681	5,144	2,082	1,703	3,827	15,437	1,127	9,945
5479	TIRES	51,916	72,603	46,778	80,000	-	80,000	10,923	17,763	11,296	4,776	5,245	50,004	14,000	3,227
5481	UNIFORMS	3,512	4,142	3,218	6,040	-	6,040	740	1,276	667	337	278	3,299	-	80
5.543	VEHICLE LIC AND REGISTRAT	459	679	620	2,000	-	2,000	77	206	538	-	-	821	-	201
5573	TELEPHONE AND PAGER	727	601	451	1,500	-	1,500	150	151	197	76	92	665	-	214
Total Fleet Operations		972,306	1,172,472	834,468	1,496,420	17,000	1,513,420	269,530	242,283	222,370	79,824	71,480	885,488	96,787	51,020
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	360,130	469,634
5721	MACHINERY AND EQUIPMENT	106,855	376,768	376,768	534,270	21,380	555,650	21,380	273,048	-	18,329	43,309	356,067	-	(20,701)
5723	MOTOR VEHICLES	421,905	379,854	230,141	920,800	96,404	1,017,204	154,927	320,185	237,351	995	158,145	871,603	74,545	641,461
Total Capital Projects		566,090	873,575	723,862	2,266,880	643,756	2,910,636	760,566	595,561	237,351	19,324	201,454	1,814,256	434,675	1,090,394
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	1,493,899	451,015	574,729	6,030,265	2,240,215	401,439

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	3rd Qtr	April	May	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	891,290	416,518	61,138	3,806,164	(3,139,527)
Total Revenue from Charges for Services	75,399	64,796	46,087	56,000	-	56,000	79,116	(48,700)	14,815	5,376	5,116	55,723	9,636
Total Revenue from Other Sources	1,590,274	1,304,888	951,761	1,351,000	-	1,351,000	259,850	423,939	318,714	115,213	116,178	1,233,894	282,133
Total Revenue Earned from Interest	66	9,677	5,368	-	-	-	5,029	3,425	193	65	-	8,713	3,345
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	1,225,012	537,172	182,432	5,104,494	(2,844,413)
Expenditures													
Total Jail Operations	11,064,593	12,584,293	9,565,438	15,194,930	360,000	15,554,930	3,337,918	3,493,552	3,567,481	1,186,897	1,206,518	12,792,366	3,226,928
Total Juvenile	-	906	-	10,000	-	10,000	564	5,514	654	2,384	-	9,116	9,116
Total Inmate Programs	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Projects	310,616	641,614	106,282	1,534,000	232,100	1,766,100	77,414	120,576	240,624	-	547,940	986,553	880,270
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	1,130,259	318,771	324,536	3,801,277	805,464
Total Expenditures	15,247,360	17,720,224	12,967,533	22,368,250	592,100	22,960,350	4,820,786	4,592,462	4,940,592	1,508,052	2,078,993	17,940,887	4,973,354
Net Activity Before Transfers and Contingent Appr.	(10,125,020)	(7,890,511)	(5,018,626)	(16,042,790)	(592,100)	(16,634,890)	(3,101,185)	(3,152,186)	(3,715,580)	(970,880)	(1,896,561)	(12,836,393)	(7,817,767)
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	3,500,000	1,500,000	1,500,000	11,700,000	4,700,000
Total Contingent Appropriations	-	-	-	(1,367,970)	592,100	(775,870)	-	-	-	-	-	-	-
Total Transfers and Contingent Appropriations	11,456,000	7,420,000	7,000,000	14,632,030	592,100	15,224,130	2,000,000	3,200,000	3,500,000	1,500,000	1,500,000	11,700,000	4,700,000
Cash Balance	1,884,295	1,413,784	3,865,669	-	-	-	312,599	360,413	144,833	673,952	277,392	277,392	(3,588,278)

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	3rd Qtr	April	May	FY 2024 YTD	YTD Variance
Intragovernmental Revenue													
4502 HOUSING FEDERAL PRISONERS	49,736	76	76	-	-	-	-	5,971	14,978	8,024	8,755	37,728	37,652
4503 FEDERAL GRANTS REIMBURSED	388,821	957,577	275,343	930,000	-	930,000	145,979	75,162	74,216	123,938	14,719	434,013	158,670
4504 002 FED GRANT ARPA FUND 84	-	3,500,000	3,500,000	515,960	-	515,960	143,742	235,419	90,374	73,928	-	543,463	(2,956,537)
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	58,465	9,329	159	174,466	(5,485)
4535 COURT COSTS-JAIL OPNS	51,431	61,763	38,098	50,000	-	50,000	11,204	10,888	10,919	4,455	4,085	41,551	3,454
4537 STATE PRISONERS	2,168,114	3,132,895	2,457,379	2,750,000	-	2,750,000	664,152	643,074	604,716	173,559	30,420	2,115,922	(341,457)
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	2,400	800	3,000	11,000	3,000
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	22,486	-	89,942	28,029
Total Intragovernmental Revenue	3,456,601	8,450,352	6,945,691	4,918,460	-	4,918,460	1,375,607	1,061,612	891,290	416,518	61,138	3,806,164	(3,139,527)
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	13,374	4,871	4,397	50,093	8,828
4633 BOND COLLECTION FEES	7,211	6,447	4,822	6,000	-	6,000	61,656	(58,691)	1,441	505	719	5,630	808
Total Revenue from Charges for Services	75,399	64,796	46,087	56,000	-	56,000	79,116	(48,700)	14,815	5,376	5,116	55,723	9,636
Revenue from Miscellaneous Sources													
4702 TELEPHONE COMMISSION	342,801	466,839	330,600	525,000	-	525,000	124,498	171,514	117,078	42,251	39,398	494,740	164,140
4704 SALE SURPLUS PROPERTY	-	-	-	-	-	-	-	-	-	-	-	-	-
4727 PRISONER REIMBURSE/FEES	-	-	-	-	-	-	-	-	-	-	-	-	-
4727A PRISONER RESTITUTION	-	-	-	-	-	-	-	-	-	-	-	-	-
4727B PRISONER MEDICAL FEES	812	441	375	1,000	-	1,000	111	244	281	342	211	1,191	815
4727C PRISONER BOOKING FEES	213,466	183,778	134,199	175,000	-	175,000	28,079	52,642	41,014	13,994	15,108	150,837	16,638
4727D PRISONER HOUSING FEES	681,756	652,101	484,665	650,000	-	650,000	105,901	197,365	158,881	57,965	61,070	581,183	96,519
4727M MISCELLANEOUS REIMBURSEM	-	-	-	-	-	-	-	-	-	-	-	-	-
4731 MISCELLANEOUS RECEIPTS	351,440	1,729	1,922	-	-	-	1,259	2,173	1,459	661	390	5,943	4,021
Total Revenue from Other Sources	1,590,274	1,304,888	951,761	1,351,000	-	1,351,000	259,850	423,939	318,714	115,213	116,178	1,233,894	282,133
Revenue Earned from Interest													
4802 INTEREST EARNED ON CDS	-	-	-	-	-	-	-	-	-	-	-	-	-
4806 INTEREST ON CHECKING ACCT	66	9,677	5,368	-	-	-	5,029	3,425	193	65	-	8,713	3,345
Total Revenue Earned from Interest	66	9,677	5,368	-	-	-	5,029	3,425	193	65	-	8,713	3,345
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	3,500,000	1,500,000	1,500,000	11,700,000	4,700,000

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	3rd Qtr	April	May	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	3,500,000	1,500,000	1,500,000	13,113,784	4,229,489
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	4,725,012	2,037,172	1,682,432	18,218,278	1,385,076

**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	3rd Qtr	April	May	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	39,499	11,285	11,285	129,933	-	32,567
5123	JAIL PERSONNEL	4,691,707	5,474,769	4,186,068	6,866,830	-	6,866,830	1,629,584	1,582,359	1,717,346	498,803	512,495	5,940,586	-	1,754,519
5123A	JAIL PERSONNEL EHM	243,261	262,602	202,629	284,390	-	284,390	73,654	63,141	75,062	23,317	28,995	264,169	-	61,540
5178	OVERTIME	1,209,592	1,262,045	933,280	1,275,000	-	1,275,000	385,548	276,492	285,907	78,284	95,444	1,121,674	-	188,393
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	133,553	43,990	43,594	466,376	-	171,542
5302	ADVERTISING	2,963	573	248	535,800	(530,800)	5,000	-	-	-	-	4,995	4,995	-	4,747
5315A	FOOD PREP SERVICE	779,227	832,142	556,397	908,000	-	908,000	141,929	156,706	190,331	48,962	95,175	633,103	27,705	76,706
5318	DATA PROCESSING SERVICES	74,611	68,317	59,860	92,500	-	92,500	17,797	7,990	(25,787)	92,458	-	92,458	-	32,598
5334	BUILDING AND GROUNDS	54,147	39,282	37,102	69,250	(6,000)	63,250	15,491	2,501	11,379	3,020	27,578	59,968	654	22,866
5336	EQUIPMENT REPAIRS	8,647	7,139	6,849	10,000	-	10,000	-	-	-	2,931	480	3,411	-	(3,438)
5340	VEHICLE MAINTENANCE	5,578	4,240	1,851	5,000	-	5,000	1,205	791	-	361	865	3,221	-	1,370
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	107,046	14,254	23,337	195,309	2,129	(207,251)
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	5,407	1,598	1,620	18,037	1,650	1,583
5386	JAIL MEDICAL CONTRACT	1,747,148	2,376,641	1,826,370	2,235,000	325,000	2,560,000	618,631	849,624	509,788	195,868	220,733	2,394,645	-	568,275
5389	CONTRACTED SERVICES	6,664	9,555	8,871	12,000	-	12,000	1,430	1,360	560	260	510	4,120	120	(4,751)
5411	CUSTODIAL SUPPLIES	65,696	89,980	63,706	174,000	-	174,000	11,403	25,984	32,758	27,421	17,689	115,256	16,990	51,550
5429	GASOLINE	9,771	11,219	8,281	12,780	-	12,780	2,942	2,621	1,708	965	1,251	9,487	-	1,206
5429F	GASOLINE / FLEET CHARGES	1,613	88	70	500	-	500	32	-	-	27	-	59	-	(11)
5435	HOME INCARCERATION PROGRA	112,976	95,002	71,284	125,000	-	125,000	21,883	13,130	20,273	7,204	-	62,490	-	(8,793)
5437	LINENS	3,440	-	-	3,500	-	3,500	-	-	-	-	3,345	3,345	-	3,345
5445	OFFICE SUPPLIES	21,397	22,512	18,605	26,625	-	26,625	7,196	5,003	5,535	2,691	3,093	23,518	145	4,914
5453	PRISONER HYGIENE	54,083	59,597	37,754	80,000	-	80,000	16,337	29,221	13,312	10,064	4,663	73,597	4,898	35,843
5465	PRISONER CLOTHING	9,524	13,766	3,550	10,650	-	10,650	-	-	-	-	7,247	7,247	3,261	3,697
5481	UNIFORMS	19,582	35,222	29,631	37,275	-	37,275	9,285	13,987	4,927	441	5,512	34,153	-	4,522
5547	MEDICAL CLAIMS	-	-	-	160,000	15,000	175,000	-	131	106,786	36,292	16,723	159,932	-	159,932
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	11,412	3,518	3,549	39,482	-	10,116
5576	TRAVEL	30,000	24,151	14,169	30,000	12,000	42,000	1,809	11,420	14,509	1,866	246	29,850	574	15,681
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	77,957	19,380	26,911	281,131	-	22,105
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	53,332	30,461	-	193,004	-	41,872
5586	BUILDING MAINT AND REPAIR	43,572	49,545	40,603	148,500	-	148,500	12,962	29,451	29,105	18,296	34,509	124,324	3,379	83,721
5707	FOOD SERVICE EQUIPMENT	4,946	24,612	3,235	25,000	20,000	45,000	2,719	761	22,598	3,961	6,369	36,409	3,232	33,174
5717	LAW ENFORCEMENT EQUIPMENT	16,829	26,406	18,210	46,000	-	46,000	1,624	1,998	20,920	2,245	461	27,248	-	9,038
5725	OFFICE EQUIPMENT	22,325	19,220	15,190	60,000	(6,000)	54,000	4,524	5,221	15,761	6,673	7,843	40,023	665	24,833
Total Jail Operations		11,064,593	12,584,293	9,565,438	15,194,930	360,000	15,554,930	3,337,918	3,493,552	3,567,481	1,186,897	1,206,518	12,792,366	65,402	3,226,928
Juvenile (5102)															
5387	DETENTION EXPENSE	-	906	-	10,000	-	10,000	564	5,514	654	2,384	-	9,116	-	9,116
Total Juvenile		-	906	-	10,000	-	10,000	564	5,514	654	2,384	-	9,116	-	9,116
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	240,624	-	547,940	986,553	256,000	880,270
Total Capital Projects		310,616	641,614	106,282	1,534,000	232,100	1,766,100	77,414	120,576	240,624	-	547,940	986,553	256,000	880,270

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	3rd Qtr	April	May	FY 2024 YTD	Encumbrance	YTD Variance
General Administration (9100)														
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	(592,100)	775,870	-	-	-	-	-	-	-	-
Total Contingent Appropriations	-	-	-	1,367,970	(592,100)	775,870	-	-	-	-	-	-	-	-
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	164,417	45,598	48,371	572,300	-	154,129
5202 RETIREMENT	1,570,757	1,815,318	1,376,344	2,141,100	-	2,141,100	478,935	448,248	507,119	137,332	140,376	1,712,010	-	335,666
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	124	18	-	372	-	53
5205 HEALTH & DENTAL INSURANCE	1,561,218	1,538,242	1,189,319	2,149,080	-	2,149,080	410,727	369,913	456,154	132,564	135,789	1,505,147	-	315,828
5207 DISABILITY INSURANCE	45,467	46,770	1,151	47,020	-	47,020	460	412	475	66	-	1,413	-	262
5208 UNEMPLOYMENT INSURANCE	4,775	3,776	3,776	10,920	-	10,920	-	-	-	2,917	-	2,917	-	(858)
5209 WORKERS COMPENSATION	184,045	192,890	4,775	209,000	-	209,000	1,908	1,707	1,970	276	-	5,862	-	1,087
Total Fringe Benefits	3,860,042	4,167,317	2,995,813	5,277,070	-	5,277,070	1,054,890	972,821	1,130,259	318,771	324,536	3,801,277	-	805,464
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	4,940,592	1,508,052	2,078,993	17,940,887	321,402	4,973,354

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	3rd Qtr	April	May	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 Appropriations	-	-	-	-	-	-	-	-	-	-	-	-	-
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	3rd Qtr	April	May	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	3rd Qtr	April	May	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	3rd Qtr	April	May	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 A	-	-	-	-	-	-	-	-	-	-	-	-	-
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	3rd Qtr	April	May	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 Budget	Adj	Current Budget	1st Qtr	2nd Qtr	3rd Qtr	April	May	FY 2024 YTD	Encumbrance	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	3rd Qtr	April	May	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)	135,524	12,500	185,524	47,862
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)	135,524	12,500	185,524	47,230
Expenditures													
Total Golf Course Operations	33,644	67,896	56,821	68,500	93,486	161,986	102,479	43,592	3,358	828	1,635	151,892	95,072
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	3,358	828	1,635	441,642	105,602
Net Activity Before Transfers and Contingent Appr.	54,455	(224,598)	(197,747)	(273,500)	(120,486)	(393,986)	(77,479)	(317,834)	(6,367)	134,696	10,865	(256,118)	(58,372)
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	7,318	142,014	152,879	152,879	17,030

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	3rd Qtr	April	May	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 RECEIPTS	104,167	150,162	137,662	100,000	-	100,000	25,000	15,508	(3,008)	135,524	12,500	185,524	47,862
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)	135,524	12,500	185,524	47,862
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)	135,524	12,500	594,522	122,632

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	3rd Qtr	April	May	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	-	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	3,378	828	1,635	105,067	-	86,986
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	3,358	828	1,635	151,892	-	95,072
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	-	-	-	-	-	-	28,900	-
Total Capital Projects	16,085	307,550	279,220	305,000	27,000	332,000	-	289,750	-	-	-	289,750	28,900	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	3,358	828	1,635	441,642	28,900	105,602

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	3rd Qtr	April	May	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	1,386,895	63,699	1,011,448	4,809,574	(5,061,536)
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	1,386,895	63,699	1,011,448	4,809,574	(6,008,996)
Expenditures													
Total MHMR Services	2,167,702	2,290,729	1,877,164	2,581,050	70,000	2,651,050	681,580	777,853	517,795	41,998	291,479	2,310,704	433,540
Total Senior Services	372,654	418,938	235,259	689,980	41,000	730,980	86,577	101,552	83,693	40,365	83,340	395,527	160,268
Total Health Care	201,106	165,548	80,604	223,100	-	223,100	33,025	50,977	86,524	8,019	14,994	193,539	112,935
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	111,000	3,605,130	801,181	930,382	688,012	90,382	389,812	2,899,770	(5,055,703)
Net Activity Before Transfers and Contingent Appropriations	5,874,133	10,097,628	2,863,098	1,268,370	(111,000)	1,157,370	1,134,080	(518,111)	698,883	(26,683)	621,635	1,909,805	(953,293)
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)	111,000	(10,419,580)	-	-	-	-	-	-	-
Total Transfers and Contingent Appropriations	(3,394,000)	(7,340,000)	-	(17,530,580)	111,000	(17,419,580)	-	(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	12,202,235	12,175,551	12,797,187	12,797,187	(5,195,665)

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	3rd Qtr	April	May	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	924,061	42,446	673,991	3,204,693	1,423,957
4134S SENIORS	1,469,119	1,551,724	890,739	-	-	-	398,755	384,584	462,834	21,252	337,457	1,604,881	714,142
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	1,386,895	63,699	1,011,448	4,809,574	(5,061,536)
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)	1,386,895	63,699	1,011,448	15,696,956	(10,251,368)

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	3rd Qtr	April	May	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	19,859	7,187	7,880	76,346	-	49,092
5363 PSYCHIATRIC EVALUATIONS	58,107	22,027	16,527	20,000	5,000	25,000	8,500	5,000	3,500	1,750	3,000	21,750	-	5,223
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	37,569	2,939	-	120,000	-	5,000
5398 408 THE POINT	7,029	10,500	10,500	30,000	-	30,000	5,214	6,030	8,720	(1,426)	2,232	20,769	-	10,269
5398 410 FAMILY NURT.	72,000	80,000	80,000	100,000	-	100,000	22,636	45,664	21,691	-	5,333	95,323	-	15,323
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	-	-	22,218	-	8,332	30,549	-	7,976
5398 416 CHILDRENS HOME-OUTPATIENT	30,000	30,000	30,000	30,000	-	30,000	-	-	30,000	-	-	30,000	-	-
5398 418 MH ASSOCIATION	15,439	15,638	9,556	37,820	-	37,820	10,583	7,414	6,720	-	5,137	29,853	-	20,298
5398 424 TRANSITIONS-RESID TREAT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5398 426 WOMEN C.C.	42,733	49,276	42,155	50,170	-	50,170	11,223	20,583	6,790	1,157	9,874	49,627	-	7,472
5398 430 WELCOME HOUSE	150,000	155,000	145,525	165,000	-	165,000	71,152	82,940	10,908	-	-	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	8,091	2,767	3,136	28,288	-	10,105
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	20,769	4,611	-	60,000	-	9,807
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	21,235	5,918	5,918	55,698	-	14,624
5398 447 ADDICTION HELP LINE	55,919	48,576	24,288	60,000	-	60,000	-	26,240	-	-	26,240	52,479	-	28,191
5398 448 SUBSTANCE ABUSE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5398 449 MENTORING PLUS	12,000	18,590	15,947	21,000	-	21,000	4,828	5,626	4,285	-	4,293	19,032	-	3,085
5398 450 GRTR CIN BEHAVIOR HEALTH	20,000	24,520	24,520	30,000	-	30,000	9,273	-	20,727	-	-	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	68,698	-	31,856
5398 452 EMERGENCY SHELTER NKY	44,344	50,000	34,278	55,100	-	55,100	44,874	3,981	2,245	210	852	52,162	-	17,884
5399 452 LEARNING GROVE	-	-	-	10,000	-	10,000	-	-	-	-	-	-	-	-
5399 102 BAWAC WORK SERVICES	116,423	178,000	178,000	185,000	-	185,000	62,026	60,935	55,709	5,924	406	185,000	-	7,000
5399 121 N PERCEPTION	210,000	214,911	204,309	225,000	-	225,000	62,643	64,009	55,769	21,093	15,803	219,317	-	15,008
5399 136 REDWOOD	300,000	300,000	288,127	300,000	-	300,000	149,146	119,694	31,160	-	-	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	-	49,458	143,897	-	23,897
5515 GENERAL WELFARE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5515B NKCAC EMERG ASSISTANCE	187,766	195,000	176,010	200,000	-	200,000	54,027	86,495	59,020	(10,133)	6,023	195,432	-	19,422
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	65,000	105,000	-	-	-	-	103,214	103,214	-	103,214
Total MHMR Services	2,167,702	2,290,729	1,877,164	2,581,050	70,000	2,651,050	681,580	777,853	517,795	41,998	291,479	2,310,704	-	433,540
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	-	10,133	3,618	33,877	-	(5,303)
5356 179 WESLEY FROZEN MEAL	71,436	100,943	62,118	156,400	-	156,400	40,286	35,480	33,614	10,763	11,075	131,218	-	69,100
5356 185 VISITING ANGELS	49,876	45,915	34,362	112,895	-	112,895	13,893	14,171	13,185	4,288	3,193	48,730	-	14,368
5356 188 PAUPER BURIALS	11,450	14,850	14,850	15,000	6,000	21,000	5,700	3,800	6,950	1,900	-	18,350	-	3,500
5356 189 N.K. LEGAL AID	20,200	18,040	16,167	19,080	-	19,080	-	3,936	8,427	4,919	-	17,281	-	1,114
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	7,152	3,036	3,214	27,696	-	6,847
5356 518 Additional PC & HM	-	-	-	45,000	-	45,000	-	-	-	-	-	-	-	-
5356 519 PEOPLE WORKING COOPERATIV	16,088	24,302	3,907	15,000	-	15,000	-	-	-	-	10,706	10,706	-	6,798
5356 520 HELPING HANDS OF NKY	11,378	10,657	7,983	25,800	-	25,800	2,809	3,092	2,309	438	203	8,851	-	868

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	3rd Qtr	April	May	FY 2024 YTD	Encumbrance	YTD Variance
5356 521	BE CONCERNED	-	-	-	30,975	-	30,975	8,319	7,842	4,094	4,888	2,093	27,236	-	27,236
5548	SPECIAL PROJECTS	-	-	-	30,000	-	30,000	-	-	-	-	-	-	-	-
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	35,000	55,000	-	-	-	-	49,239	49,239	-	49,239
Total Senior Services		372,654	418,938	235,259	689,980	41,000	730,980	86,577	101,552	83,693	40,365	83,340	395,527	-	160,268
Health Care (5340)															
5343 199	DENTAL HEALTH PROGRAM	139,644	113,647	44,712	150,000	-	150,000	21,291	39,505	73,089	4,101	10,705	148,690	-	103,978
5345	PHARMACEUTICALS	57,961	48,401	35,891	69,600	-	69,600	11,734	11,472	13,435	3,919	4,289	44,849	-	8,958
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	86,524	8,019	14,994	193,539	-	112,935
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	(111,000)	10,419,580	-	-	-	-	-	-	-	-
Total Contingent Appropriations		-	-	-	10,530,580	(111,000)	10,419,580	-	-	-	-	-	-	-	-
Grand Total COLT Fund		10,864,291	11,280,643	7,955,473	14,024,710	-	14,024,710	801,181	930,382	688,012	90,382	389,812	2,899,770	-	(5,055,703)

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	3rd Qtr	April	May	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	377,580	45,663	25,253	5,678,505	(37,687)
Total Intergovernmental Revenues	734,951	1,152,145	884,208	940,000	-	940,000	323,054	319,467	318,350	35,946	265,262	1,262,079	377,872
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	695,929	81,609	290,515	6,940,585	331,895
Expenditures													
Total Dispatch Operations	3,567,819	4,368,305	3,572,337	5,991,560	127,961	6,119,521	1,481,178	941,284	1,086,935	601,788	300,128	4,411,312	838,976
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	365,176	104,306	103,298	1,229,557	230,244
Total Expenditures	5,550,923	6,403,012	5,194,050	8,692,610	127,961	8,820,571	1,850,523	1,254,558	2,048,668	706,094	403,425	6,263,269	1,069,219
Net Activity Before Transfers and Contingent Appr.	890,330	533,616	1,414,640	(2,021,610)	(127,961)	(2,149,571)	(1,523,705)	4,291,154	(1,352,739)	(624,485)	(112,910)	677,316	(737,324)
Transfers and Contingent Appropriations													
Total Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Contingent Appropriations	-	-	-	(2,710,160)	127,961	(2,582,199)	-	-	-	-	-	-	-
Total Transfers and Contingent Appropriations	-	-	-	(2,710,160)	127,961	(2,582,199)	-	-	-	-	-	-	-
Cash Balance	4,537,125	5,070,741	5,951,766	-	0	-	3,547,036	7,838,190	6,485,452	5,860,967	5,748,057	5,748,057	(203,709)

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	3rd Qtr	April	May	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	377,580	45,663	25,253	5,678,505	(37,687)
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	377,580	45,663	25,253	5,678,505	(37,687)
Intergovernmental Revenues													
4504 002 FED GRANT ARPA FUND 84	-	-	-	-	-	-	64,347	44,222	44,267	35,946	-	188,782	188,782
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	-	265,262	1,073,297	189,676
Total Intergovernmental Revenues	734,951	1,152,145	884,208	940,000	-	940,000	323,054	319,467	318,350	35,946	265,262	1,262,079	377,872
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	695,929	81,609	290,515	12,011,326	865,510

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	3rd Qtr	April	May	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	689,036	208,233	186,133	2,334,344	-	710,447
5178 OVERTIME	441,515	498,880	382,901	435,480	90,000	525,480	147,418	128,798	127,650	31,613	46,983	482,463	-	99,561
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	-	-	-	256,893	-	256,893	-	27,339
5322 DISPATCH SERVICES	154,227	167,102	124,183	227,000	6,361	233,361	45,279	40,093	41,050	21,272	9,938	157,633	6,361	33,450
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	-	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	18,095	1,504	3,049	53,934	65,771	37,296
5337 DP MAINT & REPAIR SVCS	476,926	490,323	473,350	511,840	-	511,840	435,290	27,655	33,496	5,945	5,238	507,624	1,309	34,274
5343 MEDICAL SERVICES	5,417	3,750	3,750	5,100	1,600	6,700	1,667	1,250	2,083	-	417	5,417	-	1,667
5406 BLDG MAINT SUPPLIES	661	2,025	1,929	10,500	-	10,500	401	785	556	32	79	1,852	-	(76)
5429 GASOLINE	2,092	-	-	-	-	-	-	-	-	-	-	-	-	-
5445 OFFICE SUPPLIES	11,324	13,184	9,483	27,100	-	27,100	3,328	3,973	3,521	849	2,134	13,804	590	4,321
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	10,048	305	13,292	35,271	1,732	27,478
5573 TELEPHONE AND PAGER	52,161	51,861	41,679	66,400	-	66,400	20,425	9,490	11,215	3,432	3,433	47,995	-	6,316
5576 TRAVEL	-	2,755	2,068	7,000	-	7,000	628	1,149	1,133	901	239	4,049	-	1,981
5578 UTILITIES	17,394	19,294	15,245	33,150	-	33,150	6,360	4,855	4,483	1,621	1,624	18,942	-	3,698
5585 MAINT AND REPAIR SERVICE	7,669	15,007	10,560	-	-	-	-	-	-	-	-	-	-	(10,560)
5703 COMMUNICATIONS EQUIPMENT	250,081	303,795	259,469	343,600	10,000	353,600	76,741	76,517	106,831	9,189	27,570	296,847	20,893	37,379
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	-	-	-	-	-	-	77,789	(190,457)
Total Dispatch Operations	3,567,819	4,368,305	3,572,337	5,991,560	127,961	6,119,521	1,481,178	941,284	1,086,935	601,788	300,128	4,411,312	176,345	838,976
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	(127,961)	2,582,199	-	-	-	-	-	-	-	-
Total Contingent Appropriations	-	-	-	2,710,160	(127,961)	2,582,199	-	-	-	-	-	-	-	-
Fringe Benefits (9400)														
5201 SOCIAL SECURITY	167,994	205,978	156,041	268,960	-	268,960	62,373	56,582	64,864	18,298	17,783	219,900	-	63,858
5202 RETIREMENT	592,546	690,530	523,276	820,590	-	820,590	175,146	160,022	182,799	51,503	51,567	621,037	-	97,761
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	117,512	33,767	33,948	386,383	-	67,343
5207 DISABILITY INSURANCE	17,880	19,780	-	23,390	-	23,390	-	-	-	-	-	-	-	-
5208 UNEMPLOYMENT INSURANCE	3,100	1,721	-	3,290	-	3,290	-	-	-	738	-	738	-	738
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	365,176	104,306	103,298	1,229,557	-	230,244
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	2,048,668	706,094	403,425	6,263,269	176,345	1,069,219

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	3rd Qtr	April	May	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	-	1,157,973	-	1,323,669
Total Revenue from Interest	-	17,468	8,363	-	-	-	9,767	10,344	10,496	3,466	6,255	40,328
Total Revenue from Operations	-	1,170,824	1,161,719	234,650	-	234,650	149,911	35,895	10,496	1,161,439	6,255	1,363,997
Expenditures												
Total Other Healthcare Programs	-	-	-	1,788,010	-	1,788,010	100,000	-	-	223,973	-	323,973
Total Expenditures	-	-	-	1,788,010	-	1,788,010	100,000	-	-	223,973	-	323,973
Net Activity Before Transfers and Contingent Appr.	-	1,170,824	1,161,719	(1,553,360)	-	(1,553,360)	49,911	35,895	10,496	937,466	6,255	1,040,023
Transfers and Contingent Appropriations												
Total Transfers and Contingent Appropriations	-	-	-	-	-	-	-	-	-	-	-	-
Cash Balance	-	1,170,824	1,161,719	-	-	-	1,220,736	1,256,630	1,267,126	2,204,592	2,210,848	2,210,848

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	3rd Qtr	April	May	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	-	1,157,973	-	1,323,669	170,313
	Total Miscellaneous Revenues	-	1,153,356	1,153,356	234,650	-	234,650	140,145	25,551	-	1,157,973	-	1,323,669	170,313
Revenue from Interest														
4806	INTEREST ON CHECKING ACCT	-	17,468	8,363	-	-	-	9,767	10,344	10,496	3,466	6,255	40,328	31,965
	Total Revenue from Interest	-	17,468	8,363	-	-	-	9,767	10,344	10,496	3,466	6,255	40,328	31,965

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	3rd Qtr	April	May	FY 2024 YTD	Encumbrance	YTD Variance
Other Healthcare Programs (5232)															
5398 448	SUBSTANCE ABUSE	-	-	-	1,788,010	-	1,788,010	100,000	-	-	223,973	-	323,973	-	323,973
Total Other Healthcare Programs		-	-	-	1,788,010	-	1,788,010	100,000	-	-	223,973	-	323,973	-	323,973

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	3rd Qtr	April	May	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	768,739	325,076	158,180	3,913,843	6,389,465
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	768,739	325,076	158,180	3,913,843	6,389,465
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)	(768,739)	(325,076)	(158,180)	(3,913,843)	(6,389,465)
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	9,693,232	9,368,156	9,209,976	9,209,976	(6,389,465)

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	3rd Qtr	April	May	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	3rd Qtr	April	May	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	294,225	-	1,663,759	-	1,663,759
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	12,405	-	1,130,070	-	(4,999,470)
5348 PROGRAM SUPPORT	-	-	-	5,777,410	(2,587,760)	3,189,650	150,000	217,423	94,505	-	127,231	589,159	2,600,491	589,159
5356 521 BE CONCERNED	-	-	-	-	180,000	180,000	-	5,000	10,000	10,000	5,000	30,000	150,000	30,000
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	5,946	3,951	50,950	66,550	50,950
5398 456 NOTRE DAME URBAN ED CTR	-	-	-	-	30,000	30,000	-	2,500	2,500	2,500	-	7,500	22,500	7,500
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	-	-	-	-	1,000,000	1,000,000	-	-	22,412	-	21,998	44,411	955,589	44,411
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	768,739	325,076	158,180	3,913,843	6,389,465	(12,465,697)
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	3rd Qtr	April	May	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	57,450	21,460	23,580	245,830
Total Revenue from Interest	-	9,535	1,981	10,000	-	10,000	10,906	11,401	10,367	2,618	2,764	38,055
Total Revenue from Operations	-	1,287,825	226,751	245,000	-	245,000	84,566	81,081	67,817	24,078	26,344	283,885
Expenditures												
Total Office of County Clerk	-	241	177	1,465,880	-	1,465,880	60,480	2,142	521,368	22	142,810	726,822
Total Expenditures	-	241	177	1,465,880	-	1,465,880	60,480	2,142	521,368	22	142,810	726,822
Net Activity Before Transfers and Contingent A	-	1,287,584	226,573	(1,220,880)	-	(1,220,880)	24,086	78,938	(453,551)	24,056	(116,467)	(442,937)
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	937,057	961,113	844,647	844,647

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	3rd Qtr	April	May	FY 2024 YTD	YTD Variance
Intragovernmental Revenue															
4731c	Clerk Permanent Storage	-	-	1,278,290	224,770	235,000	-	235,000	73,660	69,680	57,450	21,460	23,580	245,830	21,060
	Total Intragovernmental Revenue	-	-	1,278,290	224,770	235,000	-	235,000	73,660	69,680	57,450	21,460	23,580	245,830	21,060
Revenue from Interest															
4806	INTEREST ON CHECKING ACCT	-	-	9,535	1,981	10,000	-	10,000	10,906	11,401	10,367	2,618	2,764	38,055	36,075
	Total Revenue from Interest	-	-	9,535	1,981	10,000	-	10,000	10,906	11,401	10,367	2,618	2,764	38,055	36,075
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	67,817	24,078	26,344	1,571,469	1,344,719

**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	3rd Qtr	April	May	FY 2024 YTD	Encumbrance	YTD Variance
Office of County Clerk (501085)															
5503	BANK CHARGES	-	241	177	320	-	320	67	69	68	22	22	248	-	71
5902	PYMTS OTHER GOV AGENCIES	-	-	-	1,465,560	-	1,465,560	60,413	2,073	521,300	-	142,788	726,574	-	726,574
	Total Office of County Clerk	-	241	177	1,465,880	-	1,465,880	60,480	2,142	521,368	22	142,810	726,822	-	726,645
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	521,368	22	142,810	726,822	-	726,645