

**Kenton County Fiscal Court
Summary
FY 2026**

Summary

Fund	FY 2023	FY 2024	FY 2025	YTD FY 2025	Original Budget	Adj	Current Budget	July	August	FY 2026 YTD
RESERVE BALANCE JULY 1st										
General Fund - 01	26,533,027	57,276,737	74,625,747	74,625,747	98,998,840	-	98,998,840	97,833,382	-	97,833,382
Road Fund - 02	4,242,516	2,955,860	4,271,923	4,271,923	4,063,270	-	4,063,270	4,123,253	-	4,123,253
Jail Fund - 03	1,884,295	1,413,784	1,408,223	1,408,223	1,400,780	-	1,400,780	1,795,071	-	1,795,071
LGEA Fund - 04	6,735	6,735	-	-	-	-	-	-	-	-
CDBG Funds - 7	-	-	-	-	-	-	-	-	-	-
Golf Fund - 22	233,596	308,998	297,276	297,276	429,900	-	429,900	429,900	-	429,900
COLT Fund - 23	15,129,754	17,887,382	13,046,765	13,046,765	12,509,340	-	12,509,340	13,361,077	-	13,361,077
Opioid Settlement Fund - 74	-	1,170,824	2,216,919	-	2,863,550	-	2,863,550	2,574,986	-	2,574,986
Dispatch Fund - 75	4,537,125	5,070,741	5,117,818	5,117,818	4,752,600	-	4,752,600	4,947,323	-	4,947,323
ARPA Fund - 84	30,461,139	13,123,819	9,165,565	9,165,565	6,464,530	-	6,464,530	6,212,350	-	6,212,350
Clerk Record Storage Fund - 85	-	1,287,584	816,928	-	830,320	-	830,320	824,885	-	824,885
Total Reserve Balance July 1st	83,028,187	100,502,464	110,967,162	107,933,316	132,313,130	-	132,313,130	132,102,227	-	132,102,227
Revenue From Operations										
General Fund - 01	58,944,774	73,554,200	98,677,318	17,149,433	202,219,760	-	202,219,760	118,964,698	8,786,790	127,751,488
Road Fund - 02	5,951,459	4,610,931	5,606,763	1,729,322	7,839,840	-	7,839,840	1,035,028	1,026,058	2,061,086
Jail Fund - 03	9,829,713	5,604,685	5,517,853	1,371,514	5,989,410	-	5,989,410	808,945	517,533	1,326,478
LGEA Fund - 04	-	-	-	-	-	-	-	-	-	-
CDBG Funds - 7	208,073	199,000	404,000	-	601,000	-	601,000	-	-	-
Golf Fund - 22	150,848	185,524	37,500	12,500	100,000	-	100,000	12,500	-	12,500
COLT Fund - 23	21,378,271	5,362,332	4,915,312	651,045	4,910,000	-	4,910,000	23,983	934,882	958,865
Opioid Settlement Fund - 74	1,170,824	1,370,067	796,000	421,033	755,370	-	755,370	5,358	471,781	477,139
Dispatch Fund - 75	6,936,628	6,951,990	7,130,251	366,666	7,045,000	-	7,045,000	1,690	409,883	411,573
ARPA Fund - 84	-	-	-	-	-	-	-	-	-	-
Clerk Record Storage Fund - 85	1,287,825	309,223	301,922	57,470	295,000	-	295,000	25,685	30,670	56,355
Total Revenue From Operations	105,858,415	98,147,952	123,386,921	21,758,982	229,755,380	-	229,755,380	120,877,888	12,177,597	133,055,484
Expenditures										
General Fund - 01	27,621,064	45,236,881	59,497,067	6,864,577	235,538,050	1,459,413	236,997,463	7,076,056	7,410,809	14,486,865
Road Fund - 02	7,438,115	6,991,168	6,520,433	800,188	14,185,530	2,136,174	16,321,704	697,045	806,033	1,503,078
Jail Fund - 03	17,720,224	19,636,746	20,446,255	3,658,090	22,000,360	-	22,000,360	2,610,671	1,601,476	4,212,147
LGEA Fund - 04	-	6,735	-	-	-	-	-	-	-	-
CDBG Funds - 7	208,073	199,000	404,000	-	601,000	-	601,000	-	-	-
Golf Fund - 22	375,446	442,756	523,476	16,715	4,085,000	62,625	4,147,625	3,179	23,000	26,179
COLT Fund - 23	11,280,643	3,202,949	3,874,766	686,019	4,905,620	642,333	5,547,953	858,250	322,335	1,180,584
Opioid Settlement Fund - 74	-	323,973	437,932	-	3,618,920	-	3,618,920	-	-	-
Dispatch Fund - 75	6,403,012	6,904,913	7,300,746	1,479,357	8,884,010	187,200	9,071,210	635,420	639,257	1,274,677
ARPA Fund - 84	17,337,320	3,958,254	2,953,215	493,613	6,464,530	-	6,464,530	7,969	944,783	952,752
Clerk Record Storage Fund - 85	241	779,878	293,965	76	1,125,320	-	1,125,320	285	61,495	61,780
Total Expenditures	88,384,138	87,683,254	102,251,855	13,998,635	301,408,340	4,487,744	305,896,084	11,888,875	11,809,188	23,698,062
Net Activity Before Transfers and Contingent Appr.										
General Fund - 01	31,323,710	28,317,320	39,180,251	10,284,856	(33,318,290)	(1,459,413)	(34,777,703)	111,888,642	1,375,981	113,264,623
Road Fund - 02	(1,486,656)	(2,380,237)	(913,670)	929,135	(6,345,690)	(2,136,174)	(8,481,864)	337,983	220,024	558,007
Jail Fund - 03	(7,890,511)	(14,032,062)	(14,928,401)	(2,286,576)	(16,010,950)	-	(16,010,950)	(1,801,726)	(1,083,943)	(2,885,669)
LGEA Fund - 04	-	(6,735)	-	-	-	-	-	-	-	-
CDBG Funds - 7	-	-	-	-	-	-	-	-	-	-
Golf Fund - 22	(224,598)	(257,232)	(485,976)	(4,215)	(3,985,000)	(62,625)	(4,047,625)	9,321	(23,000)	(13,679)
COLT Fund - 23	10,097,628	2,159,383	1,040,547	(34,974)	4,380	(642,333)	(637,953)	(834,267)	612,548	(221,719)
Opioid Settlement Fund - 74	1,170,824	1,046,094	358,068	421,033	(2,863,550)	-	(2,863,550)	5,358	471,781	477,139
Dispatch Fund - 75	533,616	47,077	(170,495)	(1,112,691)	(1,839,010)	(187,200)	(2,026,210)	(633,730)	(229,375)	(863,104)
ARPA Fund - 84	(17,337,320)	(3,958,254)	(2,953,215)	(493,613)	(6,464,530)	-	(6,464,530)	(7,969)	(944,783)	(952,752)

**Kenton County Fiscal Court
Summary
FY 2026**

Summary

Fund	FY 2023	FY 2024	FY 2025	YTD FY 2025	Original Budget	Adj	Current Budget	July	August	FY 2026 YTD
Clerk Record Storage Fund - 85	1,287,584	(470,656)	7,957	57,394	(830,320)	-	(830,320)	25,400	(30,825)	(5,425)
Net Activity Before Transfers and Contingent	17,474,278	10,464,698	21,135,065	7,760,348	(71,652,960)	(4,487,744)	(76,140,704)	108,989,013	368,409	109,357,422
Transfers and Contingent Appropriations										
General Fund - 01	(580,000)	(10,968,310)	(15,972,616)	(1,000,000)	31,800,000	-	31,800,000	(50,000)	(1,500,000)	(1,550,000)
Road Fund - 02	200,000	3,696,300	765,000	-	6,700,000	-	6,700,000	-	-	-
Jail Fund - 03	7,420,000	14,026,500	15,315,250	1,000,000	17,000,000	-	17,000,000	50,000	1,500,000	1,550,000
LGEA Fund - 04	-	-	-	-	-	-	-	-	-	-
CDBG Funds - 7	-	-	-	-	-	-	-	-	-	-
Golf Fund - 22	300,000	245,510	618,600	-	4,500,000	-	4,500,000	-	-	-
COLT Fund - 23	(7,340,000)	(7,000,000)	(726,234)	-	-	-	-	-	-	-
Opioid Settlement Fund - 74	-	-	-	-	-	-	-	-	-	-
Dispatch Fund - 75	-	-	-	-	-	-	-	-	-	-
ARPA Fund - 84	-	-	-	-	-	-	-	-	-	-
Clerk Record Storage Fund - 85	-	-	-	-	-	-	-	-	-	-
Total Transfers	-	-	-	-	60,000,000	-	60,000,000	-	-	-
General Fund - 01	-	-	-	-	(97,480,550)	1,459,413	(96,021,137)	-	-	-
Road Fund - 02	-	-	-	-	(4,417,580)	2,136,174	(2,281,406)	-	-	-
Jail Fund - 03	-	-	-	-	(2,389,830)	-	(2,389,830)	-	-	-
LGEA Fund - 04	-	-	-	-	-	-	-	-	-	-
CDBG Funds - 7	-	-	-	-	-	-	-	-	-	-
Golf Fund - 22	-	-	-	-	(944,900)	62,625	(882,275)	-	-	-
COLT Fund - 23	-	-	-	-	(12,513,720)	642,333	(11,871,387)	-	-	-
Opioid Settlement Fund - 74	-	-	-	-	-	-	-	-	-	-
Dispatch Fund - 75	-	-	-	-	(2,913,590)	187,200	(2,726,391)	-	-	-
ARPA Fund - 84	-	-	-	-	-	-	-	-	-	-
Clerk Record Storage Fund - 85	-	-	-	-	-	-	-	-	-	-
Total Contingent Appropriations	-	-	-	-	(120,660,170)	4,487,744	(116,172,426)	-	-	-
Total Transfers and Contingent Appropriation	-	-	-	-	(60,660,170)	4,487,744	(56,172,426)	-	-	-
Reserve Balance										
General Fund - 01	57,276,737	74,625,747	97,833,382	83,910,603	-	-	-	209,672,024	209,548,005	209,548,005.46
Road Fund - 02	2,955,860	4,271,923	4,123,253	5,201,058	-	-	-	4,461,236	4,681,260	4,681,260.31
Jail Fund - 03	1,413,784	1,408,223	1,795,071	121,647	-	-	-	43,345	459,402	459,402.18
LGEA Fund - 04	6,735	-	-	-	-	-	-	-	-	-
CDBG Funds - 7	-	-	-	-	-	-	-	-	-	-
Golf Fund - 22	308,998	297,276	429,900	293,061	-	-	-	439,221	416,221	416,221.26
COLT Fund - 23	17,887,382	13,046,765	13,361,077	13,011,790	-	-	-	12,526,810	13,139,358	13,139,358.24
Opioid Settlement Fund - 74	1,170,824	2,216,919	2,574,986	421,033	-	-	-	2,580,344	3,052,126	3,052,125.67
Dispatch Fund - 75	5,070,741	5,117,818	4,947,323	4,005,126	-	-	-	4,313,593	4,084,218	4,084,218.26
ARPA Fund - 84	13,123,819	9,165,565	6,212,350	8,671,952	-	-	-	6,204,381	5,259,598	5,259,597.53
Clerk Record Storage Fund - 85	1,287,584	816,928	824,885	57,394	-	-	-	850,285	819,460	819,460.28
Total Reserve Balance	100,502,464	110,967,162	132,102,227	115,693,663	-	-	-	241,091,240	241,459,649	241,459,649.19

Kenton County Fiscal Court
 General Fund - 01
 Summary

FY 2026	FY 2023	FY 2024	FY 2025	YTD FY 2025	Original Budget	Adj	Current Budget	July	August	FY 2026 YTD
CASH BALANCE JULY 1ST	26,533,027	57,276,737	74,625,747	74,625,747	98,998,840	-	98,998,840	97,833,382	-	97,833,382
Revenue from Operations										
Total Revenue from Taxes	24,614,869	52,420,039	51,503,159	4,312,194	50,982,500	-	50,982,500	503,643	5,473,601	5,977,244
Total Revenue in Lieu of Taxes	97,534	198,121	251,618	484	297,700	-	297,700	33,125	8,267	41,392
Total Revenue from Fees	5,736,811	2,045,994	2,077,237	405,972	1,930,000	-	1,930,000	409,051	-	409,051
Total Revenue from License & Permits	171,633	171,410	170,947	28,490	171,000	-	171,000	14,291	14,247	28,537
Total Intragovernmental Revenue	19,398,861	3,632,229	29,385,861	10,471,500	127,343,910	-	127,343,910	117,104,366	1,819,273	118,923,639
Total Revenue from Charges for Services	1,945,253	1,952,104	2,068,553	234,486	2,047,800	-	2,047,800	175,013	96,583	271,596
Total Revenue from Other Sources	4,339,810	7,944,613	7,570,705	806,699	12,246,850	-	12,246,850	163,855	547,308	711,164
Total Revenue Earned from Interest	2,640,002	5,189,689	5,649,238	889,609	7,200,000	-	7,200,000	561,355	827,512	1,388,867
Total Revenue from Operations	58,944,774	73,554,200	98,677,318	17,149,433	202,219,760	-	202,219,760	118,964,698	8,786,790	127,751,488
Expenditures										
Total Office of Judge/Executive	1,190,774	1,282,554	1,362,734	258,565	1,466,760	-	1,466,760	148,147	105,083	253,229
Total Office of County Attorney	247,865	250,954	254,539	127,990	259,810	-	259,810	17,377	111,585	128,962
Total Office of County Clerk	40,787	40,702	50,853	-	75,000	-	75,000	-	238	238
Total Office of County Sheriff	38,906	60,404	50,375	160	65,000	-	65,000	2,730	-	2,730
Total Office of County Coroner	263,145	304,765	301,287	56,282	332,460	-	332,460	23,966	37,978	61,943
Total County Commissioners	233,788	244,754	254,292	47,999	261,820	-	261,820	29,476	19,805	49,281
Total PVA	257,338	258,671	256,615	63,798	258,600	-	258,600	64,018	416	64,434
Total Board of Assessments	5,450	9,700	6,450	2,700	15,000	-	15,000	-	3,875	3,875
Total County Treasurer	1,347,265	1,533,277	1,601,481	327,919	1,725,510	-	1,725,510	177,273	119,495	296,768
Total Technology Services	1,437,822	1,639,352	1,851,879	420,229	1,843,060	-	1,843,060	207,950	138,073	346,022
Total County Law Library	1,200	1,200	1,200	-	1,200	-	1,200	-	-	-
Total Election Expense	706,662	871,666	450,026	5,004	462,000	-	462,000	-	12,630	12,630
Total Planning & Zoning	39,251	26,114	27,836	4,038	35,000	-	35,000	2,428	2,224	4,652
Total Economic Development	-	11,493	-	-	185,070	-	185,070	-	-	-
Total Courthouse - Independence	966,499	595,582	856,726	57,845	665,710	179,144	844,854	22,508	22,876	45,384
Total Kenton County Justice Center	1,085,902	950,697	1,709,299	202,468	4,519,380	389,777	4,909,157	367,516	194,062	561,577
Total Parking Garage	719,775	889,029	629,868	87,508	878,440	252,064	1,130,504	7,804	412,478	420,282
Total Courthouse - Covington	828,349	841,710	980,583	127,487	1,088,820	38,150	1,126,970	96,190	77,834	174,024
Total County Police	5,383,292	5,710,679	6,006,529	1,044,708	6,813,130	-	6,813,130	599,740	394,215	993,955
Total Emergency Management	639,788	628,441	604,939	172,188	1,449,270	255,871	1,705,141	112,814	46,650	159,464
Total Dispatch - General Fund	-	-	-	-	-	-	-	-	-	-
Total Forest Fire Prevention	1,147	1,147	1,147	-	1,500	-	1,500	-	-	-
Total Commonwealth Attorney	9,990	9,438	6,576	999	10,000	-	10,000	1,619	746	2,365
Total Public Defender Program	19,965	19,965	21,133	21,133	21,250	-	21,250	-	21,133	21,133
Total Animal Services	1,340,208	1,650,842	1,763,033	283,776	2,067,510	-	2,067,510	193,837	147,521	341,358
Total Soil & Water Conservation	294,250	313,380	324,035	81,010	333,440	-	333,440	83,358	-	83,358
Total Grant Projects	-	-	-	-	-	-	-	-	-	-
Total Cemetary Maintenance	60,000	75,000	60,000	-	71,800	118,000	189,800	-	-	-
Total General Welfare	25,676	26,800	25,893	6,714	41,000	-	41,000	2,522	5,044	7,566
Total County Parks	835,202	890,707	1,245,176	224,614	1,378,570	523	1,379,093	128,269	123,082	251,351
Total Other Cultural Programs	120,000	120,000	120,000	-	178,600	-	178,600	55,000	-	55,000
Total Transportation Services	-	8,363,492	8,722,483	1,326,268	9,014,710	-	9,014,710	676,225	676,225	1,352,451
Total G.O. Bonds	3,914,183	3,911,521	3,913,858	-	5,736,840	-	5,736,840	-	1,521,997	1,521,997
Total Site Development	-	2,704,640	9,819,878	122,699	136,805,000	-	136,805,000	122,597	59,789	182,386

Kenton County Fiscal Court
 General Fund - 01
 Summary

FY 2026	FY 2023	FY 2024	FY 2025	YTD FY 2025	Original Budget	Adj	Current Budget	July	August	FY 2026 YTD
Total Capital Projects	2,144,485	2,137,102	10,725,162	592,243	41,364,000	174,126	41,538,126	1,617,415	2,192,131	3,809,546
Total General Administrative Expenses	3,420,378	8,859,556	5,491,135	1,198,234	16,094,790	51,757	16,146,547	2,315,278	963,625	3,278,903
Total Fringe Benefits	1,723	1,545	46	-	18,000	-	18,000	-	-	-
Total Expenditures	27,621,064	45,236,881	59,497,067	6,864,577	235,538,050	1,459,413	236,997,463	7,076,056	7,410,809	14,486,865
Net Activity Before Transfers and Contingent Appr.	31,323,710	28,317,320	39,180,251	10,284,856	(33,318,290)	(1,459,413)	(34,777,703)	111,888,642	1,375,981	113,264,623
Transfers, Contingent Appropriations, Bond Rec										
Total Transfers and Bond Receipts	(580,000)	(10,968,310)	(15,972,616)	(1,000,000)	31,800,000	-	31,800,000	(50,000)	(1,500,000)	(1,550,000)
Total Contingent Appropriations	-	-	-	-	(97,480,550)	1,459,413	(96,021,137)	-	-	-
Total Transfers and Contingent Appropriations	(580,000)	(10,968,310)	(15,972,616)	(1,000,000)	(65,680,550)	1,459,413	(64,221,137)	(50,000)	(1,500,000)	(1,550,000)
Cash Balance	57,276,737	74,625,747	97,833,382	83,910,603	-	-	-	209,672,024	209,548,005	209,548,005

**Kenton County Fiscal Court
Schedule of Revenue
General Fund - 01
FY 2026**

Account Title		FY 2023	FY 2024	FY 2025	YTD FY 2025	Original Budget	Adj	Current Budget	July	August	FY 2026 YTD
Revenue from Taxes											
4101	Real Property Taxes	17,894,707	18,185,069	18,414,364	-	18,315,000	-	18,315,000	-	-	-
4102	Personal Property Taxes	1,134,998	1,148,346	863,241	-	847,000	-	847,000	-	-	-
4103	Motor Vehicle Taxes	2,238,792	2,277,710	2,338,584	386,483	2,265,000	-	2,265,000	197,614	196,344	393,957
4104	Delinquent Property Taxes	197,754	197,465	169,686	112,639	190,000	-	190,000	32,918	88,602	121,520
4120	Latonia Lakes Prop. Tax	24,522	25,900	28,706	378	25,000	-	25,000	122	607	729
4130	Bank Shares Tax	995,391	1,028,821	1,055,843	-	1,040,500	-	1,040,500	-	-	-
4131	Corporate Franchise Tax	898,716	913,560	873,231	60,953	800,000	-	800,000	-	1,643	1,643
4134	Occupational License Fees	-	27,226,708	26,031,842	3,484,820	26,000,000	-	26,000,000	114,198	5,038,879	5,153,076
4135	Deed Tansfer Tax	1,172,084	1,189,418	1,109,608	221,559	1,000,000	-	1,000,000	107,817	100,697	208,514
4141	Vehicle Rental Tax	57,905	227,044	618,057	45,361	500,000	-	500,000	50,975	46,830	97,805
	Total Revenue from Taxes	24,614,869	52,420,039	51,503,159	4,312,194	50,982,500	-	50,982,500	503,643	5,473,601	5,977,244
Revenue in Lieu of Taxes											
4210	Payment In Lieu Of Tax	97,534	198,121	251,618	484	297,700	-	297,700	33,125	8,267	41,392
	Total Revenue in Lieu of Taxes	97,534	198,121	251,618	484	297,700	-	297,700	33,125	8,267	41,392
Revenue from Fees											
4301	County Atty Excess Fees	169,310	-	-	-	-	-	-	-	-	-
4302	County Clerk Excess Fees	966,956	1,090,263	1,126,305	297,870	1,000,000	-	1,000,000	306,795	-	306,795
4304	County Sheriff Excess Fee	854,639	955,732	950,932	108,103	930,000	-	930,000	102,255	-	102,255
4307	Excess Fees 75 % Account	3,745,906	-	-	-	-	-	-	-	-	-
	Total Revenue from Fees	5,736,811	2,045,994	2,077,237	405,972	1,930,000	-	1,930,000	409,051	-	409,051
Revenue from License & Permits											
4401	Business Licenses	722	499	-	-	-	-	-	-	-	-
4417	Catv Franchise Fees	170,911	170,911	170,947	28,490	171,000	-	171,000	14,291	14,247	28,537
	Total Revenue from License & Permits	171,633	171,410	170,947	28,490	171,000	-	171,000	14,291	14,247	28,537
Intragovernmental Revenue											
4501	Omitted Property Taxes	90,009	52,046	49,889	11,462	60,000	-	60,000	-	31,010	31,010
4503	Federal Grants Reimbursed	26,319	144,296	84,110	39,399	55,000	-	55,000	-	-	-
4504	Federal Grants	23,763	-	-	-	-	-	-	-	-	-
4504.052	Fed Grant ARPA Fund 84	5,000,000	783,657	618,592	171,506	465,000	-	465,000	-	131,512	131,512
4504.053	I-75 Enforcement Grant	2,249	1,680	192	-	1,000	-	1,000	-	407	407
4505	Motax From Other Counties	396,940	377,241	445,207	138,539	400,000	-	400,000	-	-	-
4506.049	Parking Garage Const Reim	-	780,071	5,564,176	-	6,250,000	-	6,250,000	2,021,101	1,633,127	3,654,229
4506.050	AOC Courtroom Const Reim	-	-	-	-	3,525,000	-	3,525,000	-	-	-
4509	School Transportation Rec	-	740,429	770,256	-	900,000	-	900,000	-	-	-
4510	State Grants	257,123	246,864	325,099	3,999	15,000	-	15,000	-	-	-
4510.039	Medical Svcs Equip Grant	10,000	10,000	10,000	10,000	10,000	-	10,000	-	10,000	10,000
4510.047	Site Development	13,000,000	-	21,000,000	10,000,000	115,000,000	-	115,000,000	115,000,000	-	115,000,000
4520	Election Expense Reimb	35,700	35,700	37,626	18,105	18,110	-	18,110	-	-	-
4521	Board Of Assess Appeals	-	4,275	1,350	1,350	1,350	-	1,350	-	-	-
4522	Legal Process Tax Share	667	565	663	663	700	-	700	-	-	-
4539	Police Incentive Pay	200,227	190,574	192,539	30,331	267,620	-	267,620	16,219	13,216	29,435
4541	Des/Haz Mat'l Cleanup Fee	141,465	21,549	20,209	10,647	10,000	-	10,000	-	-	-
4542	Federal & State Ema Reimb	91,224	104,834	56,454	-	70,000	-	70,000	-	-	-
4552	Rec From School Board	123,176	138,450	209,500	35,500	295,130	-	295,130	67,046	-	67,046
	Total Intragovernmental Revenue	19,398,861	3,632,229	29,385,861	10,471,500	127,343,910	-	127,343,910	117,104,366	1,819,273	118,923,639
Revenue from Charges for Services											

**Kenton County Fiscal Court
Schedule of Revenue
General Fund - 01
FY 2026**

Account Title		FY 2023	FY 2024	FY 2025	YTD FY 2025	Original Budget	Adj	Current Budget	July	August	FY 2026 YTD
4604	Parks And Recreation	-	-	-	-	60,000	-	60,000	-	-	-
4604.027	Adult Softball Fees	6,780	6,770	5,490	-	-	-	-	-	-	-
4604.028	Youth Baseball Deposits	-	-	-	-	-	-	-	-	-	-
4604.029	Senior Picnic	10,607	10,322	11,512	6,980	-	-	-	1,120	4,910	6,030
4604.030	Misc Park Receipts	5,272	4,628	774	100	-	-	-	-	-	-
4604.031	Program Partnerships/Grnt	600	700	1,200	-	-	-	-	-	-	-
4604.032	Shelterhouse Rentals	32,252	35,950	41,203	7,733	-	-	-	3,245	2,964	6,210
4604.033	Wild Wednesday Rec/Grnts	2,686	3,227	5,457	243	-	-	-	111	66	177
4607	Parking Receipts	1,013,870	956,298	1,008,006	138,219	1,000,000	-	1,000,000	109,653	50,992	160,646
4610	Mdt Payments	5,000	5,000	5,000	-	-	-	-	-	-	-
4612	Animal Shelter Fees	138,735	124,460	118,316	12,169	120,000	-	120,000	11,730	17,500	29,230
4612.026	Animal Control Services	275,891	275,891	275,790	68,922	276,000	-	276,000	48,958	20,014	68,973
4615	Data Processing Services	246,081	276,688	313,132	-	590,800	-	590,800	-	-	-
4615.020	PVA DP Service Fees	56,413	64,364	65,668	-	-	-	-	-	-	-
4615.021	Co Clerk DP Service Fees	2,062	6,700	12,244	-	-	-	-	-	-	-
4615.022	Co Sheriff DP Service Fee	73,202	71,078	72,054	-	-	-	-	-	-	-
4615.023	Jail DP Service Fees	59,662	92,458	110,230	-	-	-	-	-	-	-
4615.024	Drug Strike Force DP Svc	13,381	16,714	21,499	-	-	-	-	-	-	-
4643	Postage Reimbursement	354	247	-	-	-	-	-	-	-	-
4644	Warrant Service Fees	2,405	610	979	120	1,000	-	1,000	195	135	330
Total Revenue from Charges for Services		1,945,253	1,952,104	2,068,553	234,486	2,047,800	-	2,047,800	175,013	96,583	271,596
Revenue from Miscellaneous Sources											
4703	Concession Receipts	5,211	5,789	5,543	975	5,500	-	5,500	553	541	1,094
4704	Sale Surplus Property	222,924	304,061	262,500	24,222	100,000	-	100,000	-	-	-
4705	Sale Or Real Property	-	368,600	94,645	93,500	-	-	-	-	-	-
4711	Misc Rentals & Leases	160,194	169,971	179,788	29,611	182,500	-	182,500	10,695	16,250	26,946
4711.019	Riedlin Schott Room Rent	4,825	2,525	2,725	50	5,000	-	5,000	400	250	650
4712.013	AOC Court Facilities Rent	852,015	1,428,717	1,287,327	248,052	994,060	-	994,060	-	248,525	248,525
4712.014	County Attorney Iv-D Rent	63,280	63,280	63,280	-	63,280	-	63,280	5,273	5,273	10,547
4712.015	Commonwealth Atty Rent	79,632	79,632	79,632	19,908	79,640	-	79,640	19,908	-	19,908
4712.016	Office Of Attorney Genera	35,505	35,505	35,505	8,876	35,510	-	35,510	8,876	-	8,876
4712.018	PDS Rent	78,000	78,000	78,000	13,000	78,000	-	78,000	6,500	6,500	13,000
4727	Reimbursement	-	-	-	-	511,840	-	511,840	-	-	-
4728	Donation	10	126,020	-	-	1,000	-	1,000	-	-	-
4728.007	Animal Shelter Donations	180,181	39,772	48,728	8,108	35,000	-	35,000	1,967	4,041	6,008
4728.008	Private Grant/Donation	8,648	27,030	8,923	918	-	-	-	-	-	-
4728.009	Kenton Cares	-	-	95	-	500	-	500	-	-	-
4728.206	Linden Grove Horizon Fund	-	-	-	-	10,000	-	10,000	-	-	-
4731	Miscellaneous Receipts	124,718	124,567	93,613	6,104	15,000	-	15,000	3,666	(430)	3,236
4732	Port Loan Reimbursement	-	2,273,161	2,668,145	-	7,050,000	-	7,050,000	-	-	-
4733	Insurance Reimbursement	149,871	162,196	205,627	-	200,000	-	200,000	-	-	-
4733.004	Pauper/Indigent Reimburs	-	1,051	1,609	-	-	-	-	-	-	-
4751	CaTv Wage And FB Reimb	423,400	399,894	347,647	55,229	493,560	-	493,560	26,774	42,234	69,008
4755	Drug Strike Force Wage/FB	461,231	474,271	477,433	93,898	502,960	-	502,960	54,363	40,355	94,718
4756	Police Services Reimb	33,782	36,336	59,240	10,208	30,000	-	30,000	5,871	11,078	16,949
4761	Local Asset Forfeiture	36,458	7,265	13,591	-	5,000	-	5,000	-	-	-
4761.001	Drug Forfeiture - NKDSF	37,926	37,065	34,028	-	400,000	-	400,000	-	-	-
4761.002	Federal Asset Forfeiture	43,885	48,925	76,395	841	50,000	-	50,000	-	-	-
4771	Colt Tax Collection Fee	811,342	873,759	926,640	107,151	900,000	-	900,000	9,899	143,477	153,376
4772	City Tax Refund Reimburs	-	577,022	320,720	79,946	300,000	-	300,000	9,110	29,213	38,323
4780	Fines And Forfeitures	1,837	50	825	-	-	-	-	-	-	-
4799	Allocation Colt Administr	523,500	198,500	198,500	-	198,500	-	198,500	-	-	-

Kenton County Fiscal Court
 Schedule of Revenue
 General Fund - 01
 FY 2026

Account Title	FY 2023	FY 2024	FY 2025	YTD FY 2025	Original Budget	Adj	Current Budget	July	August	FY 2026 YTD
Total Revenue from Other Sources	4,339,810	7,944,613	7,570,705	806,699	12,246,850	-	12,246,850	163,855	547,308	711,164
Revenue Earned from Interest										
4806 Interest On Checking Acct	803,988	1,384,425	1,344,789	249,454	1,200,000	-	1,200,000	108,724	106,584	215,309
4808 Interest On Asset Mgmt Ac	1,836,014	3,805,265	4,304,449	640,156	6,000,000	-	6,000,000	452,630	720,928	1,173,558
Total Revenue Earned from Interest	2,640,002	5,189,689	5,649,238	889,609	7,200,000	-	7,200,000	561,355	827,512	1,388,867
Surplus, Borrowing and Transfers										
4901 Cash Balance July 1st	26,533,027	57,276,737	74,625,747	74,625,747	98,998,840	-	98,998,840	97,833,382	-	97,833,382
4905 Bond Issue Proceeds	-	-	-	-	60,000,000	-	60,000,000	-	-	-
4909 Transfer To Other Funds	(7,920,000)	(17,968,310)	(16,698,850)	(1,000,000)	(28,200,000)	-	(28,200,000)	(50,000)	(1,500,000)	(1,550,000)
4910 Transfer From Other Funds	7,340,000	7,000,000	726,234	-	-	-	-	-	-	-
Total Surplus, Borrowing and Transfers	25,953,027	46,308,427	58,653,131	73,625,747	130,798,840	-	130,798,840	97,783,382	(1,500,000)	96,283,382
Grand Total Revenue General Fund	84,897,801	119,862,628	157,330,449	90,775,180	333,018,600	-	333,018,600	216,748,080	7,286,790	224,034,870

**Kenton County Fiscal Court
Schedule of Expenditures
General Fund - 01
FY 2026**

Account Title		FY 2023	FY 2024	FY 2025	YTD FY 2025	Original Budget	Adj	Current Budget	July	August	FY 2026 YTD	Encumbrance
Office of Judge/Executive (5001)												
101	Elected Official	137,649	144,313	148,849	28,214	156,990	-	156,990	17,417	11,611	29,029	-
103	Deputy	194,718	186,024	191,311	36,318	197,050	-	197,050	22,414	14,943	37,357	-
105	Administrator	71,714	141,916	148,981	33,031	181,430	-	181,430	20,408	13,699	34,107	-
106	Director External Affairs	118,441	124,866	130,911	24,782	136,920	-	136,920	15,382	10,329	25,712	-
165	Admin Staff Salary	215,258	268,573	316,859	63,792	340,310	-	340,310	32,225	26,057	58,282	-
186	Longevity	719	685	718	-	760	-	760	-	-	-	-
189	Unused Sick Pay	71,988	-	-	-	-	-	-	-	-	-	-
201	Social Security	60,337	65,085	70,927	13,893	77,530	-	77,530	8,101	5,761	13,862	-
202	Retirement	181,474	182,795	180,531	29,875	192,740	-	192,740	20,141	13,977	34,118	-
203	Vision Care	586	317	1,248	-	2,100	-	2,100	-	-	-	-
204	Life Insurance	1,000	1,000	1,000	-	1,000	-	1,000	-	-	-	-
205	Health & Dental Insurance	80,100	106,522	111,789	25,366	109,740	-	109,740	10,040	6,333	16,374	-
207	Disability Insurance	5,780	6,240	6,360	-	6,510	-	6,510	-	-	-	-
208	Unemployment Insurance	351	157	167	-	500	-	500	-	-	-	-
209	Workers Compensation	25,000	25,890	26,370	-	28,180	-	28,180	-	-	-	-
445	Office Supplies	16,859	18,929	18,842	1,883	25,000	-	25,000	1,034	1,903	2,937	3,755
573	Telephone	8,799	9,242	7,871	1,412	10,000	-	10,000	984	468	1,452	-
	Total Office of Judge/Executive	1,190,774	1,282,554	1,362,734	258,565	1,466,760	-	1,466,760	148,147	105,083	253,229	3,755
Office of County Attorney (5005)												
101	Elected Official	57,958	60,771	66,068	11,879	69,220	-	69,220	7,679	5,119	12,798	-
105	Administrator	100,000	100,000	100,000	100,000	100,000	-	100,000	-	100,000	100,000	-
165	Admin Staff Salary	27,747	27,747	27,747	5,336	28,860	-	28,860	3,202	2,134	5,336	-
201	Social Security	6,170	6,624	7,030	1,289	7,510	-	7,510	815	543	1,359	-
202	Retirement	22,059	20,660	18,491	3,393	18,270	-	18,270	2,026	1,351	3,377	-
203	Vision Care	-	-	-	-	530	-	530	-	-	-	-
204	Life Insurance	250	250	250	-	250	-	250	-	-	-	-
205	Health & Dental Insurance	30,462	31,680	31,680	6,092	31,680	-	31,680	3,655	2,437	6,092	-
207	Disability Insurance	610	620	630	-	660	-	660	-	-	-	-
208	Unemployment Insurance	70	31	33	-	100	-	100	-	-	-	-
209	Workers Compensation	2,540	2,570	2,610	-	2,730	-	2,730	-	-	-	-
	Total Office of County Attorney	247,865	250,954	254,539	127,990	259,810	-	259,810	17,377	111,585	128,962	-
Office of County Clerk (5010)												
307	Audit Services	6,427	5,898	13,119	-	25,000	-	25,000	-	-	-	-
368	Tax Bill Preparation	34,360	34,061	35,231	-	40,000	-	40,000	-	-	-	-
445	Office Supplies	-	743	2,502	-	10,000	-	10,000	-	238	238	-
	Total Office of County Clerk	40,787	40,702	50,853	-	75,000	-	75,000	-	238	238	-
Office of County Sheriff (5015)												
302	Advertising	6,697	15,387	414	160	10,000	-	10,000	2,730	-	2,730	-
307	Audit Services	4,445	13,017	14,077	-	10,000	-	10,000	-	-	-	-
563	Postage Expenses	27,765	32,000	35,884	-	45,000	-	45,000	-	-	-	-
	Total Office of County Sheriff	38,906	60,404	50,375	160	65,000	-	65,000	2,730	-	2,730	-
Office of County Coroner (5020)												
101	Elected Official	51,939	54,880	54,880	10,554	56,480	-	56,480	6,455	4,344	10,799	-
103	Deputy	105,231	117,901	117,901	22,673	133,160	-	133,160	14,322	10,243	24,565	-
201	Social Security	12,221	13,447	13,447	2,586	14,510	-	14,510	1,618	1,137	2,755	-
202	Retirement	13,915	12,809	10,817	2,080	10,520	-	10,520	1,202	809	2,011	-
204	Life Insurance	130	130	130	-	130	-	130	-	-	-	-
207	Disability Insurance	1,100	1,240	390	-	380	-	380	-	-	-	-
208	Unemployment Insurance	211	110	117	-	400	-	400	-	-	-	-

Kenton County Fiscal Court
Schedule of Expenditures
General Fund - 01
FY 2026

	Account Title	FY 2023	FY 2024	FY 2025	YTD FY 2025	Original Budget	Adj	Current Budget	July	August	FY 2026 YTD	Encumbrance
209	Workers Compensation	4,550	5,120	5,020	-	5,280	-	5,280	-	-	-	-
308	Autopsies & Attendant Svc	63,467	86,585	88,098	16,809	100,000	-	100,000	-	20,199	20,199	-
340	Vehicle Maintenance	-	-	-	-	500	-	500	-	-	-	-
481	Uniforms	-	-	-	-	600	-	600	-	-	-	-
576	Travel	10,381	12,543	10,488	1,580	10,500	-	10,500	369	1,246	1,615	-
	Total Office of County Coroner	263,145	304,765	301,287	56,282	332,460	-	332,460	23,966	37,978	61,943	-
County Commissioners (5025)												
101	Elected Official	127,421	127,421	131,231	25,114	135,200	-	135,200	15,453	10,400	25,852	-
125	Fiscal Court Clerk Wages	60,479	65,378	69,006	13,057	72,190	-	72,190	8,110	5,446	13,556	-
201	Social Security	14,305	14,644	15,177	2,893	15,870	-	15,870	1,786	1,201	2,987	-
202	Retirement	16,202	15,259	13,601	2,573	13,450	-	13,450	1,510	1,014	2,524	-
203	Vision Care	-	-	-	-	350	-	350	-	-	-	-
204	Life Insurance	130	130	130	-	130	-	130	-	-	-	-
205	Health & Dental Insurance	9,000	15,840	22,680	4,362	22,680	-	22,680	2,617	1,745	4,362	-
207	Disability Insurance	440	440	470	-	490	-	490	-	-	-	-
208	Unemployment Insurance	141	63	67	-	200	-	200	-	-	-	-
209	Workers Compensation	5,670	5,580	1,930	-	1,260	-	1,260	-	-	-	-
	Total County Commissioners	233,788	244,754	254,292	47,999	261,820	-	261,820	29,476	19,805	49,281	-
PVA (5030)												
302	Advertising	-	1,300	1,100	-	1,100	-	1,100	1,100	-	1,100	-
367	Statutory Contribution	250,000	250,000	250,000	62,500	250,000	-	250,000	62,500	-	62,500	187,500
573	Telephone	7,338	7,371	5,515	1,298	7,500	-	7,500	418	416	834	-
	Total PVA	257,338	258,671	256,615	63,798	258,600	-	258,600	64,018	416	64,434	187,500
Board of Assessments (5035)												
191	Board Member Fees	5,450	9,700	6,450	2,700	15,000	-	15,000	-	3,875	3,875	-
	Total Board of Assessments	5,450	9,700	6,450	2,700	15,000	-	15,000	-	3,875	3,875	-
County Treasurer (5040)												
102	Statutory Appointee	140,464	159,574	142,435	68,306	140,420	-	140,420	15,776	10,593	26,369	-
127	Account Clerk Wages	263,192	293,976	304,643	63,506	372,670	-	372,670	41,735	27,729	69,464	-
133	Purchasing Personnel Wage	58,617	67,037	78,264	13,307	62,590	-	62,590	7,031	4,721	11,753	-
142	License Inspector Salary	358,458	419,132	483,875	83,931	525,210	-	525,210	58,134	39,089	97,223	-
178	Overtime	25	150	322	41	2,000	-	2,000	-	-	-	-
186	Longevity	850	883	305	-	-	-	-	-	-	-	-
189	Unused Sick Pay	-	-	49,195	-	-	-	-	-	-	-	-
201	Social Security	61,812	71,285	80,371	17,343	85,600	-	85,600	9,307	6,231	15,538	-
202	Retirement	199,310	217,888	169,098	36,056	204,120	-	204,120	16,710	11,212	27,922	-
203	Vision Care	1,366	2,356	1,237	-	3,850	-	3,850	-	-	-	-
204	Life Insurance	1,630	1,630	1,750	-	1,880	-	1,880	-	-	-	-
205	Health & Dental Insurance	189,305	215,834	217,643	42,152	235,410	-	235,410	27,572	18,381	45,954	-
207	Disability Insurance	5,920	6,970	6,180	-	7,350	-	7,350	-	-	-	-
208	Unemployment Insurance	527	235	251	-	800	-	800	-	-	-	-
209	Workers Compensation	25,060	28,180	27,050	-	31,110	-	31,110	-	-	-	-
445	Office Supplies	14,708	18,773	16,007	1,828	25,000	-	25,000	630	1,161	1,791	798
565	Printing/Copying/Forms	18,947	22,339	18,294	670	20,000	-	20,000	-	-	-	-
573	Telephone	7,074	7,034	4,563	778	7,500	-	7,500	378	377	755	-
	Total County Treasurer	1,347,265	1,533,277	1,601,481	327,919	1,725,510	-	1,725,510	177,273	119,495	296,768	798
Technology Services (5057)												
107	Director	90,825	120,730	126,943	24,022	132,790	-	132,790	14,918	10,017	24,936	-
131	Data Processing Personnel	410,501	410,288	465,598	88,252	486,690	-	486,690	54,680	36,717	91,397	-
186	Longevity	770	803	836	-	870	-	870	-	-	-	-

**Kenton County Fiscal Court
Schedule of Expenditures
General Fund - 01
FY 2026**

	Account Title	FY 2023	FY 2024	FY 2025	YTD FY 2025	Original Budget	Adj	Current Budget	July	August	FY 2026 YTD	Encumbrance
189	Unused Sick Pay	-	15,485	-	-	-	-	-	-	-	-	-
201	Social Security	38,327	40,377	45,403	8,503	48,150	-	48,150	5,384	3,615	8,999	-
202	Retirement	144,610	118,824	112,059	18,998	117,180	-	117,180	13,376	8,980	22,356	-
203	Vision Care	-	1,174	199	-	1,400	-	1,400	-	-	-	-
204	Life Insurance	880	750	750	-	750	-	750	-	-	-	-
205	Health & Dental Insurance	68,468	91,309	111,918	21,686	104,520	-	104,520	11,809	7,873	19,682	-
207	Disability Insurance	3,810	3,870	4,030	-	4,220	-	4,220	-	-	-	-
208	Unemployment Insurance	246	94	100	-	300	-	300	-	-	-	-
209	Workers Compensation	15,790	16,060	16,690	-	17,500	-	17,500	-	-	-	-
319	Software Development	28,433	109,654	148,812	72,700	55,250	-	55,250	-	-	-	-
337	Dp Maint & Repair Svcs	453,738	519,418	553,947	128,679	634,500	-	634,500	89,276	61,183	150,459	16,309
413	Dp Supplies	4,295	4,832	4,735	795	5,050	-	5,050	36	24	60	-
573	Telephone	5,857	5,892	5,664	1,098	5,500	-	5,500	760	397	1,157	-
703.075	Communications - It Lines	141,353	151,743	207,451	42,233	170,310	-	170,310	17,690	9,083	26,773	8,910
705	Data Processing Equipment	29,919	28,050	46,744	13,263	58,080	-	58,080	20	183	203	-
	Total Technology Services	1,437,822	1,639,352	1,851,879	420,229	1,843,060	-	1,843,060	207,950	138,073	346,022	25,219
County Law Library (5060)												
101	Elected Official	1,200	1,200	1,200	-	1,200	-	1,200	-	-	-	-
	Total County Law Library	1,200	1,200	1,200	-	1,200	-	1,200	-	-	-	-
Election Expense (5065)												
192	Election Officers	161,411	235,523	156,618	-	160,000	-	160,000	-	-	-	-
193	Election Commissioners	12,100	8,800	8,490	-	10,000	-	10,000	-	-	-	-
199	Meeting Fees	17,177	18,780	8,800	-	10,000	-	10,000	-	-	-	-
302	Advertising	6,153	4,443	5,902	2,470	10,000	-	10,000	-	-	-	-
347	Polling Place Rental	10,523	9,950	9,040	1,900	10,000	-	10,000	-	-	-	-
445	Office Supplies	12,138	27,337	8,137	634	12,000	-	12,000	-	-	-	-
563	Postage Expenses	41,809	2,679	16,368	-	40,000	-	40,000	-	-	-	-
593	Voting Machine Maint	133,055	94,069	191,810	-	160,000	-	160,000	-	-	-	-
737	Voting Machines	312,295	470,085	44,860	-	50,000	-	50,000	-	12,630	12,630	-
	Total Election Expense	706,662	871,666	450,026	5,004	462,000	-	462,000	-	12,630	12,630	-
Planning & Zoning (5070)												
502	Bldg & Zoning Admin	39,251	26,114	27,836	4,038	35,000	-	35,000	2,428	2,224	4,652	-
	Total Planning & Zoning	39,251	26,114	27,836	4,038	35,000	-	35,000	2,428	2,224	4,652	-
Economic Development (5075)												
515.092	J Spears Licking River Gr	-	11,493	-	-	185,070	-	185,070	-	-	-	-
	Total Economic Development	-	11,493	-	-	185,070	-	185,070	-	-	-	-
Courthouse - Independence (5080)												
175	Bldg Maint Pers Wages	145,355	83,168	87,091	16,508	91,040	-	91,040	10,228	6,868	17,096	-
186	Longevity	601	-	-	-	-	-	-	-	-	-	-
189	Unused Sick Pay	37,580	-	-	-	-	-	-	-	-	-	-
201	Social Security	13,959	6,315	6,639	1,253	6,970	-	6,970	783	526	1,309	-
202	Retirement	36,182	19,411	17,166	3,254	16,960	-	16,960	1,904	1,279	3,183	-
203	Vision Care	300	-	-	-	180	-	180	-	-	-	-
204	Life Insurance	250	250	130	-	130	-	130	-	-	-	-
205	Health & Dental Insurance	28,565	22,680	15,840	4,362	9,000	-	9,000	1,038	692	1,731	-
207	Disability Insurance	1,040	1,050	590	-	610	-	610	-	-	-	-
208	Unemployment Insurance	70	31	17	-	50	-	50	-	-	-	-
209	Workers Compensation	4,290	4,350	2,440	-	2,540	-	2,540	-	-	-	-
334	Building And Grounds	56,156	82,056	89,542	10,419	104,000	-	104,000	5,544	9,839	15,384	-
340.160	Vehicle Repairs / Fleet	1,194	273	105	-	4,000	-	4,000	-	96	96	-

**Kenton County Fiscal Court
Schedule of Expenditures
General Fund - 01
FY 2026**

		FY 2023	FY 2024	FY 2025	YTD FY 2025	Original Budget	Adj	Current Budget	July	August	FY 2026 YTD	Encumbrance
365	Security Services	743	869	746	249	1,580	-	1,580	-	497	497	-
366	Solid Waste Collection	720	781	780	130	1,080	-	1,080	65	65	130	-
429	Gasoline	-	315	-	-	1,000	-	1,000	-	-	-	-
429.097	Gasoline / Fleet Charges	3,710	1,313	1,342	99	2,500	-	2,500	217	206	424	-
475	Tools	332	1,028	1,500	364	2,500	-	2,500	126	32	158	-
481	Uniforms	140	878	453	-	1,550	-	1,550	-	-	-	-
573	Telephone	2,249	1,629	1,975	437	2,220	-	2,220	199	149	348	-
578	Utilities	13,685	15,117	16,217	3,187	21,700	-	21,700	2,340	1,622	3,962	-
581	Water And Sewer	2,503	3,001	4,126	1,039	6,100	-	6,100	63	1,003	1,066	-
742	Building & Construction	616,875	351,068	610,026	16,545	390,000	179,144	569,144	-	-	-	179,144
	Total Courthouse - Independence	966,499	595,582	856,726	57,845	665,710	179,143.54	844,854	22,508	22,876	45,384	179,144
Kenton County Justice Center (5081)												
185	Other Salaries	23,780	25,000	25,000	-	30,000	-	30,000	-	-	-	-
315	Contracts With Private Agencies	459,565	481,456	497,578	81,284	515,900	-	515,900	41,739	41,739	83,478	417,392
365	Security Services	420	450	360	120	1,000	-	1,000	-	240	240	-
366	Solid Waste Collection	18,169	19,313	19,088	3,882	21,200	-	21,200	1,731	1,666	3,397	-
406	Bldg Maint Supplies	2,278	3,427	3,494	152	4,900	-	4,900	536	255	791	-
573	Telephone	4,715	4,400	4,824	1,022	5,100	-	5,100	402	378	780	-
578	Utilities	305,077	314,717	325,016	85,628	389,280	-	389,280	29,725	34,387	64,112	-
581	Water And Sewer	12,570	18,161	24,368	5,894	27,000	-	27,000	1,382	1,398	2,779	-
740	Aoc Building Repairs	259,329	83,772	809,571	24,486	3,525,000	389,777	3,914,777	292,000	114,000	406,000	159,208
	Total Kenton County Justice Center	1,085,902	950,697	1,709,299	202,468	4,519,380	389,777.46	4,909,157	367,516	194,062	561,577	576,600
Parking Garage (5085)												
315	Contracts With Private Agencies	376,068	389,878	462,466	68,563	466,800	-	466,800	436	73,478	73,914	4,358
336	Equipment Repairs	6,750	5,698	1,919	-	9,000	-	9,000	-	318	318	-
352	Elevator Maintenance	10,404	11,700	11,902	972	14,100	-	14,100	998	998	1,997	9,984
365	Security Services	261	413	360	120	1,100	-	1,100	-	240	240	-
427	Garage Maint & Supplies	1,754	2,063	3,782	-	3,500	-	3,500	-	-	-	-
578	Utilities	71,038	68,313	82,805	17,430	85,200	-	85,200	6,096	7,089	13,185	-
581	Water And Sewer	2,700	3,400	3,107	423	4,740	-	4,740	274	393	667	-
750	Garage Construction	250,800	407,565	63,526	-	294,000	252,064	546,064	-	329,961	329,961	-
	Total Parking Garage	719,775	889,029	629,868	87,508	878,440	252,064.00	1,130,504	7,804	412,478	420,282	14,343
Courthouse - Covington (5086)												
315	Contracts With Private Agencies	437,343	461,187	477,645	39,100	511,000	-	511,000	40,156	40,156	80,311	401,557
329.161	Riedlin Schott Room Exp	1,736	16,037	-	-	20,000	-	20,000	-	-	-	-
334	Building And Grounds	43,539	19,241	46,603	155	65,500	-	65,500	291	1,040	1,331	5,926
365	Security Services	647	881	836	279	2,120	-	2,120	-	557	557	-
366	Solid Waste Collection	4,594	5,247	4,781	795	7,000	-	7,000	409	409	819	-
406	Bldg Maint Supplies	8,760	9,198	8,684	1,543	11,100	-	11,100	1,077	1,292	2,369	-
573	Telephone	8,358	7,990	9,961	2,051	10,300	-	10,300	561	554	1,115	-
578	Utilities	274,227	289,004	297,193	76,719	331,800	-	331,800	52,908	31,034	83,942	-
581	Water And Sewer	32,426	30,850	44,613	6,845	60,000	-	60,000	789	2,791	3,580	-
740	Aoc Building Repairs	16,718	2,075	90,267	-	70,000	38,150	108,150	-	-	-	43,908
	Total Courthouse - Covington	828,349	841,710	980,583	127,487	1,088,820	38,150.00	1,126,970	96,190	77,834	174,024	451,391
County Police (5105)												
107	Director	115,878	131,154	136,992	26,007	141,810	-	141,810	16,076	10,794	26,870	-
108	Police Officer Salaries	1,966,484	2,150,337	2,307,673	438,665	2,481,850	-	2,481,850	246,253	163,807	410,060	-
119	School Resource Officer	166,279	187,043	245,064	37,326	303,200	-	303,200	33,498	23,259	56,757	-
135	Law Enforcement Navigators	-	-	-	-	300,830	-	300,830	-	-	-	-
165	Admin Staff Salary	75,730	76,476	78,744	14,984	88,350	-	88,350	9,111	6,665	15,776	-
178	Overtime	197,493	234,000	297,334	64,373	227,480	-	227,480	35,246	16,370	51,616	-

**Kenton County Fiscal Court
Schedule of Expenditures
General Fund - 01
FY 2026**

	Account Title	FY 2023	FY 2024	FY 2025	YTD FY 2025	Original Budget	Adj	Current Budget	July	August	FY 2026 YTD	Encumbrance
181	Police Incentive Pay	156,965	151,297	169,876	27,777	182,480	-	182,480	16,842	11,293	28,134	-
182	Education Allowance	10,705	10,532	373	373	-	-	-	-	-	-	-
186	Longevity	2,369	1,147	1,023	-	1,060	-	1,060	-	-	-	-
187	Holiday Pay	76,400	87,582	98,172	8,995	96,650	-	96,650	8,833	-	8,833	-
188	Court Attendance Pay	9,584	8,449	6,625	184	10,000	-	10,000	1,234	815	2,050	-
189	Unused Sick Pay	43,596	26,531	16,340	-	-	-	-	-	-	-	-
201	Social Security	213,628	234,657	256,133	47,183	294,850	-	294,850	27,907	17,686	45,593	-
202	Retirement	1,105,063	1,081,354	1,063,343	193,040	1,282,470	-	1,282,470	103,672	65,470	169,142	-
203	Vision Care	1,432	2,029	1,160	-	10,330	-	10,330	-	-	-	-
204	Life Insurance	5,000	4,880	4,880	-	5,630	-	5,630	-	-	-	-
205	Health & Dental Insurance	568,212	513,448	528,509	97,349	626,470	-	626,470	57,742	39,689	97,430	-
207	Disability Insurance	19,680	21,640	22,760	-	25,620	-	25,620	-	-	-	-
208	Unemployment Insurance	1,405	628	668	-	2,310	-	2,310	-	-	-	-
209	Workers Compensation	81,650	90,390	95,290	-	107,150	-	107,150	-	-	-	-
314	Contracts - Govt Agencies	4,000	4,000	4,500	4,500	4,500	-	4,500	4,500	-	4,500	-
398	Contracted Services-Other	9,229	10,027	14,050	5,563	15,100	-	15,100	7,649	740	8,390	-
329	Janitorial Services	4,141	13,401	17,172	2,778	17,730	-	17,730	1,417	1,417	2,834	-
330	Uniform Cleaning	9,316	11,947	12,679	1,157	12,500	-	12,500	-	880	880	-
334	Building And Grounds	15,606	14,100	11,782	1,860	17,500	-	17,500	1,054	1,831	2,885	1,563
340	Vehicle Maintenance	621	856	1,120	171	1,500	-	1,500	30	60	90	-
340.160	Vehicle Repairs / Fleet	50,287	42,870	45,749	8,946	54,000	-	54,000	2,701	9,582	12,282	-
366	Solid Waste Collection	1,718	1,447	1,532	220	2,000	-	2,000	110	110	220	-
369	Towing Service	1,040	550	533	-	1,550	-	1,550	-	828	828	-
398.134	Police Services	8,118	11,040	11,509	2,875	13,230	-	13,230	-	-	-	-
401	Ammunition & Firearms	14,749	9,561	21,312	-	18,530	-	18,530	500	-	500	(500)
403	Animal Food	2,734	2,297	3,399	1,130	3,080	-	3,080	515	-	515	-
429	Gasoline	8,728	7,897	7,051	1,060	7,580	-	7,580	1,616	758	2,374	-
429.097	Gasoline / Fleet Charges	113,162	102,529	98,611	15,315	87,580	-	87,580	6,829	7,623	14,452	-
445	Office Supplies	7,221	7,523	7,382	648	7,640	-	7,640	472	636	1,108	191
481	Uniforms	19,440	33,561	34,273	3,965	28,000	-	28,000	2,106	3,918	6,025	-
548	Special Projects	597	71,581	1,557	-	7,450	-	7,450	1,789	496	2,285	(972)
560	Merit Board Expenses	-	200	37	-	300	-	300	-	-	-	-
569	Registration & Training	5,218	4,765	3,718	490	7,450	-	7,450	-	300	300	-
573	Telephone	18,471	18,177	17,065	3,626	17,600	-	17,600	2,649	1,622	4,272	-
578	Utilities	30,097	32,834	33,775	7,742	36,720	-	36,720	2,745	3,143	5,887	-
581	Water And Sewer	2,935	2,418	2,696	673	2,700	-	2,700	-	875	875	-
709	Furniture And Fixtures	1,151	5,516	5,541	3,649	2,000	-	2,000	-	-	-	-
717	Law Enforcement Equipment	72,126	133,383	142,245	3,725	148,810	-	148,810	1,252	3,490	4,742	2,789
741	Other Capital Projects	24,338	69,585	83,522	11,999	35,000	-	35,000	-	-	-	8,107
752	Asset Forfeiture Expenses	100,698	62,935	68,518	6,359	71,450	-	71,450	4,644	58	4,702	-
752.071	State Asset Forfeitures	40,000	22,107	24,239	-	3,090	-	3,090	750	-	750	-
	Total County Police	5,383,292	5,710,679	6,006,529	1,044,708	6,813,130	-	6,813,130	599,740	394,215	993,955	11,177
	Emergency Management (5135)											
107	Director	118,777	124,866	130,911	24,782	136,920	-	136,920	15,382	10,329	25,712	-
121	Arson Investigator	68,460	72,263	75,666	14,345	79,090	-	79,090	8,886	5,967	14,852	-
165	Admin Staff Salary	45,014	49,757	51,805	10,135	87,980	-	87,980	6,131	3,640	9,771	-
201	Social Security	17,658	18,760	19,648	3,741	23,260	-	23,260	2,315	1,518	3,833	-
202	Retirement	57,400	55,870	51,625	9,530	61,850	-	61,850	5,428	3,943	9,371	-
203	Vision Care	202	300	-	-	350	-	350	-	-	-	-
204	Life Insurance	250	250	250	-	250	-	250	-	-	-	-
205	Health & Dental Insurance	18,000	18,000	18,000	3,462	18,000	-	18,000	2,077	1,385	3,462	-
207	Disability Insurance	1,250	1,340	1,390	-	1,450	-	1,450	-	-	-	-
208	Unemployment Insurance	141	63	67	-	250	-	250	-	-	-	-
209	Workers Compensation	6,520	7,050	7,370	-	8,460	-	8,460	-	-	-	-

**Kenton County Fiscal Court
Schedule of Expenditures
General Fund - 01
FY 2026**

		FY 2023	FY 2024	FY 2025	YTD FY 2025	Original Budget	Adj	Current Budget	July	August	FY 2026 YTD	Encumbrance
314	Contracts - Govt Agencies	1,000	1,000	1,000	-	1,500	-	1,500	-	-	-	-
340.160	Vehicle Repairs / Fleet	1,192	2,103	2,274	-	4,200	-	4,200	1,367	224	1,591	-
343	Medical Services	16,667	26,667	20,000	-	20,000	-	20,000	1,667	1,667	3,333	16,667
383	Water Rescue	44,000	44,000	54,000	54,000	54,000	-	54,000	54,000	-	54,000	-
399.103	Technical Rescue Team	5,000	5,072	5,072	-	5,100	-	5,100	-	-	-	-
416	Hazardous Material Unit	20,764	20,764	21,978	-	21,979	-	21,979	-	-	-	-
418	Hazardous Matl'S Cleanup	136,618	19,934	17,559	9,982	10,000	-	10,000	-	-	-	-
420	Des Supplies And Services	4,841	6,200	4,861	222	15,400	-	15,400	509	742	1,251	770
429	Gasoline	4,486	3,999	3,184	504	8,000	-	8,000	833	391	1,224	-
429.097	Gasoline / Fleet Charges	1,267	1,133	1,566	92	3,500	-	3,500	75	88	163	-
548	Special Projects	18,801	25,973	22,223	2,966	24,500	-	24,500	-	-	-	-
550	Emergency Med Equip Grant	10,000	10,000	10,000	10,000	10,000	-	10,000	-	10,000	10,000	-
573	Telephone	9,591	9,077	8,672	1,426	12,000	-	12,000	863	617	1,480	-
578	Utilities	3,177	3,013	4,639	535	4,200	-	4,200	282	269	551	-
706	Kenton County Fire Chiefs	18,802	93,364	56,906	12,471	792,031	250,000	1,042,031	13,000	-	13,000	237,000
739	Other Equipment	9,909	7,625	14,274	13,997	45,000	5,871	50,871	-	5,871	5,871	-
	Total Emergency Management	639,788	628,441	604,939	172,188	1,449,270	255,871.00	1,705,141	112,814	46,650	159,464	254,437

Dispatch - General Fund (5145)

Forest Fire Prevention (5150)

513	Assessment	1,147	1,147	1,147	-	1,500	-	1,500	-	-	-	-
	Total Forest Fire Prevention	1,147	1,147	1,147	-	1,500	-	1,500	-	-	-	-

Commonwealth Attorney (5170)

548	Special Projects	9,990	9,438	6,576	999	10,000	-	10,000	1,619	746	2,365	-
	Total Commonwealth Attorney	9,990	9,438	6,576	999	10,000	-	10,000	1,619	746	2,365	-

Public Defender Program (5175)

903	Indigent Defense Program	19,965	19,965	21,133	21,133	21,250	-	21,250	-	21,133	21,133	-
	Total Public Defender Program	19,965	19,965	21,133	21,133	21,250	-	21,250	-	21,133	21,133	-

Animal Services(5205)

102	Statutory Appointee	91,505	97,204	95,764	19,358	97,250	-	97,250	11,183	7,509	18,692	-
172	Animal Control/Shelter	397,467	486,296	558,169	97,123	696,910	-	696,910	78,000	51,009	129,008	-
172.170	Animal Control Officers	145,583	206,301	231,270	41,667	274,230	-	274,230	25,987	19,842	45,829	-
178	Overtime	28,550	27,080	45,831	10,067	30,000	-	30,000	4,207	4,367	8,574	-
201	Social Security	49,931	61,614	70,468	12,717	85,220	-	85,220	9,059	6,280	15,339	-
202	Retirement	91,720	142,537	122,176	25,193	207,420	-	207,420	13,966	9,950	23,917	-
203	Vision Care	300	508	-	-	3,680	-	3,680	-	-	-	-
204	Life Insurance	2,130	2,550	2,380	-	2,380	-	2,380	-	-	-	-
205	Health & Dental Insurance	133,753	144,595	162,205	25,684	196,280	-	196,280	21,117	14,540	35,657	-
207	Disability Insurance	4,920	6,140	6,640	-	7,470	-	7,470	-	-	-	-
208	Unemployment Insurance	597	298	318	-	950	-	950	-	-	-	-
209	Workers Compensation	20,490	25,480	27,530	-	30,970	-	30,970	-	-	-	-
334	Building And Grounds	4,284	6,987	23,863	2,229	30,000	-	30,000	835	3,308	4,143	-
340.160	Vehicle Repairs / Fleet	5,955	11,253	7,342	-	10,000	-	10,000	-	1,854	1,854	-
343	Medical Services	38,229	39,866	30,875	3,590	20,000	-	20,000	-	400	400	-
345	Pharmaceuticals	85,235	119,638	111,220	10,701	120,000	-	120,000	4,806	14,336	19,142	-
365	Security Services	215	347	550	120	750	-	750	-	300	300	-
366	Solid Waste Collection	2,500	3,473	5,100	367	5,000	-	5,000	409	498	907	-
384.136	Spay And Neuter	53,465	69,082	68,279	12,403	20,000	-	20,000	1,200	595	1,795	-
402	Kennel Supplies And Equip	71,451	71,360	73,100	9,281	75,000	-	75,000	5,491	1,814	7,305	1,582
429	Gasoline	1,000	193	70	61	500	-	500	-	-	-	-
429.097	Gasoline / Fleet Charges	17,647	28,002	23,120	-	30,000	-	30,000	-	1,840	1,840	1,746

**Kenton County Fiscal Court
Schedule of Expenditures
General Fund - 01
FY 2026**

Account Title		FY 2023	FY 2024	FY 2025	YTD FY 2025	Original Budget	Adj	Current Budget	July	August	FY 2026 YTD	Encumbrance
445	Office Supplies	5,000	4,996	4,998	595	5,000	-	5,000	659	539	1,199	1,181
446	Office Equipment	919	954	983	-	1,000	-	1,000	-	-	-	-
481.095	Uniform Rental Aco	7,852	3,856	4,495	328	5,000	-	5,000	1,147	-	1,147	-
548	Special Projects	921	1,965	2,318	-	2,000	-	2,000	-	-	-	-
573	Telephone	7,424	8,117	7,958	1,544	8,500	-	8,500	1,020	623	1,643	-
578	Utilities	33,956	33,883	36,157	7,997	41,000	-	41,000	9,181	4,299	13,479	-
581	Water And Sewer	10,000	7,170	7,608	2,233	9,000	-	9,000	2,847	-	2,847	-
586	Building Maint And Repair	27,208	39,100	32,247	518	52,000	-	52,000	2,723	3,619	6,342	7,768
	Total Animal Services	1,340,208	1,650,842	1,763,033	283,776	2,067,510	-	2,067,510	193,837	147,521	341,358	12,276
Soil & Water Conservation (5235)												
348	Program Support	294,250	313,380	324,035	81,010	333,440	-	333,440	83,358	-	83,358	250,074
	Total Soil & Water Conservation	294,250	313,380	324,035	81,010	333,440	-	333,440	83,358	-	83,358	250,074
Grant Projects												
Cemetery Maintenance (5325)												
504	Linden Grove	60,000	75,000	60,000	-	61,800	118,000	179,800	-	-	-	118,000
207	Linden Grove Horizon Fund	-	-	-	-	10,000	-	10,000	-	-	-	-
	Total Cemetery Maintenance	60,000	75,000	60,000	-	71,800	118,000	189,800	-	-	-	118,000
General Welfare (5330)												
315.165	Ten-Ten Program	18,496	20,000	17,773	5,764	20,000	-	20,000	2,522	5,044	7,566	-
315.009	Kenton Cares	100	-	-	-	1,000	-	1,000	-	-	-	-
344	Pauper Burials	7,080	6,800	8,120	950	20,000	-	20,000	-	-	-	-
	Total General Welfare	25,676	26,800	25,893	6,714	41,000	-	41,000	2,522	5,044	7,566	-
County Parks (5401)												
177	Parks Wages	327,055	371,551	527,180	94,781	603,280	-	603,280	67,718	46,333	114,051	-
178	Overtime	5,858	6,261	13,685	2,277	12,000	-	12,000	937	986	1,922	-
201	Social Security	25,426	29,418	41,987	8,235	48,000	-	48,000	5,383	3,707	9,091	-
202	Retirement	51,287	68,658	81,702	16,025	100,700	-	100,700	8,134	6,228	14,362	-
203	Vision Care	180	350	-	-	1,050	-	1,050	-	-	-	-
204	Life Insurance	625	630	1,130	-	1,130	-	1,130	-	-	-	-
205	Health & Dental Insurance	78,013	57,792	85,026	15,205	93,430	-	93,430	9,619	6,413	16,032	-
207	Disability Insurance	1,980	1,980	3,510	-	3,630	-	3,630	-	-	-	-
208	Unemployment Insurance	1,129	220	234	-	700	-	700	-	-	-	-
209	Workers Compensation	11,080	12,620	16,990	-	17,450	-	17,450	-	-	-	-
CTS	PRIVATE DONATION PROJECTS	8,762	-	-	-	-	-	-	-	-	-	-
336	Equipment Repairs	138	-	2,316	340	3,100	-	3,100	-	-	-	-
340.160	Vehicle Repairs / Fleet	22,814	10,204	27,389	5,450	31,000	-	31,000	804	6,051	6,855	23,145
348	Program Support	14,548	19,098	21,265	1,247	25,000	-	25,000	1,474	650	2,124	1,092
356.029	Senior Picnic	10,646	11,246	11,402	3,599	15,000	-	15,000	4,187	585	4,772	128
365	Security Services	531	365	901	661	1,000	-	1,000	-	278	278	-
366	Solid Waste Collection	4,111	8,536	7,017	541	10,000	-	10,000	711	711	1,423	-
315.008	Private Grant/Donation	579	1,295	1,254	606	5,000	-	5,000	491	994	1,485	470
398	Contracted Services-Other	119,802	99,724	134,312	42,417	153,000	-	153,000	20,543	24,227	44,770	2,242
429	Gasoline	-	61	138	-	500	-	500	-	-	-	-
429.097	Gasoline / Fleet Charges	20,707	15,822	17,718	3,376	20,500	-	20,500	1,490	1,737	3,227	16,273
467	Parks Supplies	74,625	105,037	178,275	16,130	128,000	523	128,523	3,291	15,463	18,754	27,147
475	Tools	3,630	3,070	4,610	1,858	5,000	-	5,000	59	595	654	-
481	Uniforms	3,848	2,839	6,359	329	7,800	-	7,800	-	1,613	1,613	200
548	Special Projects	-	-	-	-	5,000	-	5,000	-	-	-	-
573	Telephone	3,998	4,266	5,065	1,487	5,000	-	5,000	369	264	633	-
578	Utilities	10,801	14,446	16,790	2,552	19,500	-	19,500	947	1,060	2,008	-

**Kenton County Fiscal Court
Schedule of Expenditures
General Fund - 01
FY 2026**

Account Title		FY 2023	FY 2024	FY 2025	YTD FY 2025	Original Budget	Adj	Current Budget	July	August	FY 2026 YTD	Encumbrance
580	Stormwater Fees	20,583	17,158	20,831	5,098	22,800	-	22,800	817	4,112	4,930	-
581	Water And Sewer	12,217	16,920	18,036	2,353	27,000	-	27,000	1,293	884	2,177	-
586	Building Maint And Repair	227	11,141	54	45	13,000	-	13,000	-	190	190	-
Total County Parks		835,202	890,707	1,245,176	224,614	1,378,570	523.00	1,379,093	128,269	123,082	251,351	70,696
Other Cultural Programs (5435)												
348	Special Projects	-	-	-	-	55,000	-	55,000	55,000	-	55,000	-
348.155	Behringer Museum Capital	70,000	70,000	70,000	-	72,100	-	72,100	-	-	-	-
348.156	Carnegie Art Center Bldg	50,000	50,000	50,000	-	51,500	-	51,500	-	-	-	-
Total Other Cultural Programs		120,000	120,000	120,000	-	178,600	-	178,600	55,000	-	55,000	-
Transportation Services (6302)												
316	Contracts With Public Carriers	-	7,575,224	7,957,607	1,326,268	8,114,710	-	8,114,710	676,225	676,225	1,352,451	6,762,253
370	Transport School Children	-	788,268	764,876	-	900,000	-	900,000	-	-	-	-
Total Transportation Services		-	8,363,492	8,722,483	1,326,268	9,014,710	-	9,014,710	676,225	676,225	1,352,451	6,762,253
G.O. Bonds (7100)												
601.080	Detention Ctr Bond Princ	1,385,000	1,450,000	1,525,000	-	1,600,000	-	1,600,000	-	740,000	740,000	-
601.081	Cov Courthouse Princ	635,000	670,000	705,000	-	740,000	-	740,000	-	-	-	-
601.082	Latonia Lakes Princ	15,000	15,000	15,000	-	15,000	-	15,000	-	-	-	-
601.196	OneNKY Building Principal	-	-	-	-	10,000	-	10,000	-	-	-	-
605.194	Park Bond Interest	-	-	-	-	1,400,000	-	1,400,000	-	-	-	-
605.076	Detention Center Bond Int	829,350	760,100	687,600	-	611,350	-	611,350	-	476,322	476,322	-
605.077	Cov Courthouse Int	1,037,269	1,004,644	970,269	-	934,150	-	934,150	-	305,675	305,675	-
605.078	Latonia Lakes Int	12,565	11,777	10,990	-	10,210	-	10,210	-	-	-	-
605.195	OneNKY Building Interest	-	-	-	-	416,130	-	416,130	-	-	-	-
Total G.O. Bonds		3,914,183	3,911,521	3,913,858	-	5,736,840	-	5,736,840	-	1,521,997	1,521,997	-
Site Development (8011)												
741.047	Site Development	-	2,704,640	3,247,505	122,699	7,055,000	-	7,055,000	6,000	-	6,000	12,000
741.173	Biomedical Excellence	-	-	572,373	-	124,750,000	-	124,750,000	116,597	59,789	176,386	124,251,241
741.174	SparkHaus	-	-	6,000,000	-	-	-	-	-	-	-	-
741.175	Redevelopment / Brown Sites	-	-	-	-	5,000,000	-	5,000,000	-	-	-	-
Total Site Development		-	2,704,640	9,819,878	122,699	136,805,000	-	136,805,000	122,597	59,789	182,386	124,263,241
Capital Projects (809901)												
705	Data Processing Equipment	54,863	32,555	22,976	-	272,000	-	272,000	-	-	-	117,404
718	Park Construction Project	657,404	198,586	913,656	38,955	1,902,000	50,950	1,952,950	56,300	22,200	78,500	283,888
718.176	Park Construction Phase I	-	-	65,287	-	20,000,000	-	20,000,000	37,440	9,500	46,940	67,560
721	Machinery And Equipment	42,362	124,090	20,972	5,632	30,000	-	30,000	-	8,682	8,682	15,519
741	Other Capital Projects	1,389,856	522,659	1,008,410	218,443	690,000	123,176	813,176	7,176	88,869	96,045	60,073
750	Garage Construction	-	1,259,212	8,693,862	329,214	18,470,000	-	18,470,000	1,516,499	2,062,880	3,579,379	9,445,080
Total Capital Projects		2,144,485	2,137,102	10,725,162	592,243	41,364,000	174,126.49	41,538,126	1,617,415	2,192,131	3,809,546	9,989,524
General Administrative Expenses (9100)												
111	Drug Strike Force Wages	278,925	294,450	306,041	60,267	328,500	-	328,500	37,121	25,596	62,717	-
140	Catv Salaries	271,911	258,437	237,760	45,365	378,780	-	378,780	29,651	20,518	50,168	-
201	Social Security	41,590	42,361	41,834	8,099	54,690	-	54,690	5,136	3,546	8,683	-
202	Retirement	142,287	121,297	107,667	20,740	110,390	-	110,390	12,853	8,714	21,567	-
203	Vision Care	-	333	-	-	1,400	-	1,400	-	-	-	-
204	Life Insurance	750	750	380	-	750	-	750	-	-	-	-
205	Health & Dental Insurance	119,160	122,793	111,109	21,266	103,200	-	103,200	12,932	8,622	21,554	-
207	Disability Insurance	2,950	3,110	3,090	-	3,210	-	3,210	-	-	-	-
208	Unemployment Insurance	1,229	283	468	-	1,050	-	1,050	-	-	-	-
209	Workers Compensation	17,190	18,460	13,850	-	14,570	-	14,570	-	-	-	-

**Kenton County Fiscal Court
Schedule of Expenditures
General Fund - 01
FY 2026**

Account Title		FY 2023	FY 2024	FY 2025	YTD FY 2025	Original Budget	Adj	Current Budget	July	August	FY 2026 YTD	Encumbrance
302	Advertising	14,476	16,126	15,116	5,602	35,000	-	35,000	12,203	1,306	13,509	-
307	Audit Services	28,500	31,693	26,394	-	35,000	-	35,000	-	-	-	-
309	Consultants	144,480	45,275	500	-	60,000	51,757	111,757	-	-	-	51,757
338	Repair Office Equipment	-	-	-	-	4,000	-	4,000	-	-	-	-
343	Medical Services	9,996	9,996	11,408	-	12,000	-	12,000	-	-	-	-
353	Drug Strike Force	100,000	100,000	100,000	-	100,000	-	100,000	-	-	-	-
451	Publications & Subscript	21,705	20,787	21,896	12,157	2,500	-	2,500	26	26	53	-
503	Bank Charges	76,484	94,548	103,502	14,437	120,000	-	120,000	5,465	8,366	13,831	-
505	Chamber Of Commerce	2,700	2,950	-	-	3,500	-	3,500	-	-	-	-
529	Insurance	1,039,110	943,611	1,081,771	744,343	1,500,000	-	1,500,000	711,107	2,400	713,507	-
537	Legal Services	5,237	13,726	11,786	611	195,000	-	195,000	-	-	-	-
545	Mapping Project	25,000	12,750	13,493	-	13,500	-	13,500	-	-	-	-
548	Special Projects	150,815	56,446	30,171	-	75,000	-	75,000	3,700	3,160	6,860	5,000
548.090	Tri-Ed Veh Rent Passthru	156,168	283,670	653,475	100,000	600,000	-	600,000	100,000	132,048	232,048	-
551	Membership Dues	86,264	88,422	89,008	12,226	105,000	-	105,000	12,420	55	12,475	-
553	Nkadd Membership	5,592	5,592	5,592	-	6,500	-	6,500	-	-	-	-
555	Kaco Membership	3,700	3,700	3,700	3,700	4,000	-	4,000	-	-	-	-
557	Naco Membership	-	-	-	-	3,250	-	3,250	-	-	-	-
563	Postage Expenses	59,993	55,212	58,810	5,000	75,000	-	75,000	-	-	-	-
567	Refunds	-	549,556	332,304	115,561	350,000	-	350,000	37,164	21,218	58,382	-
568	Tuition Reimbursement	11,151	15,440	14,708	1,784	30,000	-	30,000	1,698	-	1,698	-
569	Registration & Training	83,873	82,098	80,344	7,730	140,000	-	140,000	4,092	10,186	14,278	3,530
569.089	Supervisor Training	-	12,000	19,381	15,000	65,000	-	65,000	-	-	-	-
572	Sales Tax	8,328	8,272	8,086	1,109	12,000	-	12,000	874	791	1,665	-
576	Travel	4,184	4,243	5,160	555	10,000	-	10,000	60	163	224	-
576.084	Travel -Judge Knochelmann	-	-	-	-	3,500	-	3,500	-	-	-	-
576.085	Travel - Comm Nienaber	-	-	-	-	3,500	-	3,500	-	-	-	-
576.086	Travel - Comm Sewell	-	-	-	-	3,500	-	3,500	-	-	-	-
576.087	Travel - Comm Draud	-	-	-	-	3,500	-	3,500	-	-	-	-
717.074	Law Enforce Equip NKDSK	38,552	37,643	34,327	-	400,000	-	400,000	-	-	-	-
725	Office Equipment	-	10,769	10,738	2,685	10,000	-	10,000	2,685	-	2,685	-
902.069	Pymts Other Gov Tif	289,438	1,015,135	1,034,881	-	1,750,000	-	1,750,000	-	-	-	-
902.070	Pymts Other Gov Colt Coll	178,640	204,463	234,241	-	275,000	-	275,000	-	-	-	-
990	Econ Development Loans	-	4,273,161	668,145	-	7,050,000	-	7,050,000	-	-	-	-
990.208	Sparkhaus Bridge Loan	-	-	-	-	2,043,000	-	2,043,000	1,326,090	716,910	2,043,000	-
Total General Administrative Expens		3,420,378	8,859,556	5,491,135	1,198,234	16,094,790	51,757	16,146,547	2,315,278	963,625	3,278,903	60,287
Contingent Appropriations (9200)												
999	Reserve For Transfer	-	-	-	-	97,480,550	(1,459,413)	96,021,137	-	-	-	-
Total Contingent Appropriations		-	-	-	-	97,480,550	(1,459,412.55)	96,021,137	-	-	-	-
201	Social Security	92	92	46	-	3,000	-	3,000	-	-	-	-
203	Vision Care	-	-	-	-	15,000	-	15,000	-	-	-	-
204	Life Insurance	130	130	-	-	-	-	-	-	-	-	-
208	Unemployment Insurance	321	144	-	-	-	-	-	-	-	-	-
209	Workers Compensation	1,180	1,180	-	-	-	-	-	-	-	-	-
Total Fringe Benefits		1,723	1,545	46	-	18,000	-	18,000	-	-	-	-
Grand Total Expenditures General Fund		27,621,064	45,236,881	59,497,067	6,864,577	333,018,600	0	333,018,600	7,076,056	7,410,809	14,486,865	143,230,714

Kenton County Fiscal Court
Road Fund - 02
Summary

FY 2026	FY 2023	FY 2024	FY 2025	YTD FY 2025	Original Budget	Adj	Current Budget	July	August	FY 2026 YTD
CASH BALANCE JULY 1ST	4,242,516	2,955,860	4,271,923	4,271,923	4,063,270	-	4,063,270	4,123,253	-	4,123,253
Revenue from Operations										
Total Revenue from Taxes	1,893,181	2,389,104	2,755,701	645,825	2,500,000	-	2,500,000	483,099	296,518	779,617
Total Intragovernmental Revenue	2,862,630	1,274,325	1,614,029	892,881	4,402,720	-	4,402,720	127,120	685,108	812,229
Total Revenue from Chgs for Services	905,637	683,296	984,428	149,092	702,000	-	702,000	330,041	25,882	355,923
Total Revenue from Other Sources	279,095	264,206	252,605	41,525	235,120	-	235,120	94,768	18,550	113,318
Total Revenue Earned from Interest	10,917	-	-	-	-	-	-	-	-	-
Grand Total Revenue Road Fund	5,951,459	4,610,931	5,606,763	1,729,322	7,839,840	-	7,839,840	1,035,028	1,026,058	2,061,086
Expenditures										
Total Office of Road Supervisor	421,595	419,395	435,217	81,214	463,490	-	463,490	50,395	33,804	84,199
Total Roads	4,961,272	3,758,870	3,860,177	515,659	10,432,300	1,797,959	12,230,259	558,653	298,196	856,849
Total Fleet Operations	1,172,472	998,309	1,078,629	148,828	1,371,060	-	1,371,060	87,066	110,007	197,073
Total Capital Projects	873,575	1,814,594	1,146,356	54,487	1,917,680	338,215	2,255,895	931	364,026	364,957
Total General Administration	9,201	-	54	-	1,000	-	1,000	-	-	-
Total Fringe Benefits	-	-	-	-	-	-	-	-	-	-
Total Expenditures	7,438,115	6,991,168	6,520,433	800,188	14,185,530	2,136,174	16,321,704	697,045	806,033	1,503,078
Net Activity Before Transfers and Contingent Appr.	(1,486,656)	(2,380,237)	(913,670)	929,135	(6,345,690)	(2,136,174)	(8,481,864)	337,983	220,024	558,007
Transfers and Contingent Appropriations										
Total Transfers	200,000	3,696,300	765,000	-	6,700,000	-	6,700,000	-	-	-
Total Contingent Appropriations	-	-	-	-	(4,417,580)	2,136,174	(2,281,406)	-	-	-
Total Transfers and Contingent Appropriations	200,000	3,696,300	765,000	-	2,282,420	2,136,174	4,418,594	-	-	-
Cash Balance	2,955,860	4,271,923	4,123,253	5,201,058	-	-	-	4,461,236	4,681,260	4,681,260

Kenton County Fiscal Court
Schedule of Revenue
Road Fund - 02
FY 2026

Account Title		FY 2023	FY 2024	FY 2025	YTD FY 2025	Original Budget	Adj	Current Budget	July	August	FY 2026 YTD
Revenue from Taxes											
4137	Insurance Premium Tax	1,893,181	2,389,104	2,755,701	645,825	2,500,000	-	2,500,000	483,099	296,518	779,617
	Total Revenue from Taxes	1,893,181	2,389,104	2,755,701	645,825	2,500,000	-	2,500,000	483,099	296,518	779,617
Intragovernmental Revenue											
4504	Federal Grants	-	-	-	-	1,190,360	-	1,190,360	-	-	-
4504.052	Fed Grant ARPA Fund 84	1,500,000	147,857	112,514	29,799	85,000	-	85,000	-	26,879	26,879
4504.056	Fema Reimbursement 2018	-	9,384	-	-	-	-	-	-	-	-
4504.057	Short Amsterdam Sidewalk	13,196	-	53,660	-	506,690	-	506,690	-	-	-
4506	State Reimbursement/Refund	33,194	-	-	-	-	-	-	-	-	-
4506.048	Litter Abatement Program	52,052	61,461	60,715	-	61,000	-	61,000	-	-	-
4510	State Grants	138,460	-	-	-	654,700	-	654,700	-	-	-
4510.042	Waste Tire Grant	8,000	-	8,000	4,000	4,000	-	4,000	-	-	-
4510.043	80/20 Bridge State Grants	-	10,416	56,609	-	80,000	-	80,000	-	-	-
4510.046	Wolf Road Project	-	-	-	-	600,000	-	600,000	-	-	-
4514	Transportation Cabinet	104,690	-	224,028	-	126,735	-	126,735	-	-	-
4516	Truck License	254,489	257,944	234,170	234,170	260,000	-	260,000	-	213,512	213,512
4517	Drivers License	36,221	43,214	41,480	41,480	40,000	-	40,000	-	42,920	42,920
4518	County Road Aid	531,670	553,743	674,897	489,298	662,434	-	662,434	41,573	397,460	439,033
4519	Municipal Road Aid	76,415	76,064	67,433	13,611	51,270	-	51,270	5,024	4,337	9,362
4558.034	Interlocal - Brmly/CS Rd	114,243	114,243	80,523	80,523	80,531	-	80,531	80,523	-	80,523
	Total Intragovernmental Revenue	2,862,630	1,274,325	1,614,029	892,881	4,402,720	-	4,402,720	127,120	685,108	812,229
Revenue from Charges for Services											
4619	Road Maint/Snow Removal	464,374	288,008	551,039	82,706	350,000	-	350,000	282,586	-	282,586
4620	Road Signs	2,316	2,346	2,386	1,155	2,000	-	2,000	328	-	328
4641	Vehicle Repair Fees	438,947	392,942	431,003	65,231	350,000	-	350,000	47,126	25,882	73,008
	Total Revenue from Chgs for Services	905,637	683,296	984,428	149,092	702,000	-	702,000	330,041	25,882	355,923
Revenue from Miscellaneous Sources											
4706	Sale Of Road Materials	2,221	-	1,816	1,816	-	-	-	-	-	-
4708	Gas Sales	257,352	228,914	219,109	33,513	220,000	-	220,000	15,579	17,529	33,108
4731	Miscellaneous Receipts	18,978	35,226	31,099	6,197	15,000	-	15,000	79,189	1,021	80,210
4734	Tire Recycling Fee	543	66	582	-	120	-	120	-	-	-
	Total Revenue from Other Sources	279,095	264,206	252,605	41,525	235,120	-	235,120	94,768	18,550	113,318
Revenue Earned from Interest											
4806	Interest On Checking Acct	10,917	-	-	-	-	-	-	-	-	-
	Total Revenue Earned from Interest	10,917	-	-	-	-	-	-	-	-	-
Surplus, Borrowing and Transfers											
4901	Cash Balance July 1st	4,242,516	2,955,860	4,271,923	4,271,923	4,063,270	-	4,063,270	4,123,253	-	4,123,253
4910	Transfer From Other Funds	200,000	3,696,300	765,000	-	6,700,000	-	6,700,000	-	-	-
	Total Surplus, Borrowing and Transfers	4,442,516	6,652,160	5,036,923	4,271,923	10,763,270	-	10,763,270	4,123,253	-	4,123,253

Kenton County Fiscal Court
 Schedule of Revenue
 Road Fund - 02
 FY 2026

Account Title	FY 2023	FY 2024	FY 2025	YTD FY 2025	Original Budget	Adj	Current Budget	July	August	FY 2026 YTD
Grand Total Revenue Road Fund	10,393,975	11,263,091	10,643,686	6,001,246	18,603,110	-	18,603,110	5,158,281	1,026,058	6,184,339

**Kenton County Fiscal Court
Schedule of Expenditures
Road Fund - 02
FY 2026**

Account Title		FY 2023	FY 2024	FY 2025	YTD FY 2025	Original Budget	Adj	Current Budget	July	August	FY 2026 YTD	Encumbrance
Office of Road Supervisor (6103)												
102	Statutory Appointee	133,527	131,436	137,189	26,018	143,370	-	143,370	16,108	10,816	26,924	-
165	Admin Staff Salary	116,243	119,921	131,897	25,460	147,570	-	147,570	16,560	11,128	27,688	-
178	Overtime	776	364	1,856	495	2,000	-	2,000	92	141	233	-
186	Longevity	1,381	1,447	1,513	-	1,580	-	1,580	-	-	-	-
201	Social Security	18,714	18,660	20,139	3,832	22,540	-	22,540	2,424	1,635	4,059	-
202	Retirement	65,291	59,089	53,701	10,244	54,840	-	54,840	6,100	4,112	10,212	-
203	Vision Care	-	-	350	-	1,050	-	1,050	-	-	-	-
204	Life Insurance	380	380	380	-	380	-	380	-	-	-	-
205	Health & Dental Insurance	75,157	77,640	77,640	14,931	77,640	-	77,640	8,958	5,972	14,931	-
207	Disability Insurance	1,650	1,840	1,860	-	1,980	-	1,980	-	-	-	-
208	Unemployment Insurance	105	47	50	-	150	-	150	-	-	-	-
209	Workers Compensation	6,820	7,610	7,690	-	8,190	-	8,190	-	-	-	-
340.160	Vehicle Repairs / Fleet	196	41	481	128	550	-	550	87	-	87	-
429	Gasoline	430	133	-	-	450	-	450	-	-	-	-
429.097	Gasoline / Fleet Charges	925	788	471	106	1,200	-	1,200	64	-	64	-
Total Office of Road Supervisor		421,595	419,395	435,217	81,214	463,490	-	463,490	50,395	33,804	84,199	-
Roads (6105)												
143	Road Worker Wages	1,043,128	1,114,026	1,164,191	226,553	1,427,230	-	1,427,230	132,410	90,555	222,965	-
178	Overtime	26,081	16,038	36,464	456	40,000	-	40,000	4,208	458	4,666	-
186	Longevity	3,044	3,113	2,321	-	2,420	-	2,420	-	-	-	-
201	Social Security	80,997	84,873	90,889	17,589	112,640	-	112,640	10,233	6,819	17,052	-
202	Retirement	222,323	231,001	209,013	36,955	261,030	-	261,030	23,217	15,075	38,293	-
203	Vision Care	1,954	1,485	1,834	-	5,600	-	5,600	-	-	-	-
204	Life Insurance	2,500	2,630	2,500	-	2,630	-	2,630	-	-	-	-
205	Health & Dental Insurance	309,068	318,632	365,384	69,300	393,850	-	393,850	36,568	23,571	60,138	-
207	Disability Insurance	7,950	8,390	3,230	-	8,990	-	8,990	-	-	-	-
208	Unemployment Insurance	1,089	502	518	-	1,300	-	1,300	-	-	-	-
209	Workers Compensation	39,900	41,160	41,170	-	40,940	-	40,940	-	-	-	-
311	Major Road Projects - Contracted	465,337	274,652	117,828	10,545	4,142,981	762,304	4,905,285	317,295	129,097	446,392	507,867
311.043	80/20 Bridge State Grants	9,095	13,020	70,762	-	100,000	17,690	117,690	-	-	-	17,690
311.057	Short Amsterdam Sidewalk	7,632	-	69,575	29,850	731,000	20,425	751,425	-	-	-	20,425
314	Contracts - Govt Agencies	166,196	64,275	198,794	48,099	302,000	-	302,000	-	-	-	-
334	Building And Grounds	586,373	372,012	12,719	4,906	19,039	-	19,039	1,131	2,444	3,575	1,226
340.160	Vehicle Repairs / Fleet	130,150	97,622	116,716	10,850	150,000	-	150,000	11,565	3,842	15,407	114,593
365	Security Services	20,743	8,001	11,130	9,692	2,630	-	2,630	-	414	414	-
366	Solid Waste Collection	103,398	86,686	78,224	8,199	232,480	-	232,480	3,926	3,529	7,455	2,262
398.135	Contract Paving	825,778	566,214	564,659	-	1,596,600	997,540	2,594,140	-	-	-	997,540
405	Asphalt	29,931	37,369	34,958	2,553	50,000	-	50,000	2,739	982	3,720	8,756
409	Crushed Stone And Gravel	7,045	10,159	10,172	-	15,000	-	15,000	-	-	-	1,389
429	Gasoline	468	-	47	-	720	-	720	-	-	-	-
429.097	Gasoline / Fleet Charges	89,990	71,572	80,392	12,586	82,500	-	82,500	6,502	6,018	12,520	67,480
445	Office Supplies	9,261	9,099	14,397	1,369	17,330	-	17,330	605	817	1,421	1,120
447	Road Materials	15,604	17,360	23,140	2,947	25,000	-	25,000	2,879	2,948	5,827	-
447.096	Guardrail	-	15,000	26,521	-	80,000	-	80,000	-	-	-	-
548.091	Covid19 Expenses	-	-	-	-	-	-	-	-	-	-	-
449	Striping	81,214	85,129	144,772	-	167,000	-	167,000	-	-	-	-
469	Sign Material	37,836	35,879	35,310	12,619	50,000	-	50,000	41	97	138	-

**Kenton County Fiscal Court
Schedule of Expenditures
Road Fund - 02
FY 2026**

Account Title		FY 2023	FY 2024	FY 2025	YTD FY 2025	Original Budget	Adj	Current Budget	July	August	FY 2026 YTD	Encumbrance
471	Salt	189,594	74,802	231,360	-	205,810	-	205,810	-	-	-	37,853
475	Tools	10,542	32,393	15,633	1,182	15,380	-	15,380	438	844	1,282	-
481	Uniforms	23,101	19,686	22,738	2,308	31,890	-	31,890	1,215	4,382	5,597	18,662
515.094	Building Demolition	36,973	453	-	-	45,000	-	45,000	450	-	450	-
573	Telephone	13,730	13,277	13,631	2,770	15,300	-	15,300	1,695	1,190	2,885	-
578	Utilities	19,757	18,830	21,446	2,500	30,120	-	30,120	1,513	1,380	2,893	-
580	Stormwater Fees	642	399	335	83	6,000	-	6,000	-	87	87	-
581	Water And Sewer	5,826	6,572	7,734	1,722	8,700	-	8,700	-	3,611	3,611	-
588	Equipment Maintenance	7,113	6,558	6,768	28	12,190	-	12,190	24	36	60	-
591	Communications	29	-	453	-	1,000	-	1,000	-	-	-	-
Total Roads		4,961,272	3,758,870	3,860,177	515,659	10,432,300	1,797,959	12,230,259	558,653	298,196	856,849	1,796,863
Fleet Operations (6500)												
147	Maintenance Per Wages	315,944	268,694	306,183	50,379	418,700	-	418,700	43,156	27,324	70,480	-
178	Overtime	5,850	7,202	10,612	1,546	11,000	-	11,000	1,087	1,619	2,707	-
186	Longevity	77	-	-	-	-	-	-	-	-	-	-
189	Unused Sick Pay	15,748	-	-	-	-	-	-	-	-	-	-
201	Social Security	25,015	20,179	23,342	3,829	32,880	-	32,880	3,244	2,120	5,364	-
202	Retirement	56,364	61,562	51,777	10,234	73,310	-	73,310	6,829	4,373	11,202	-
203	Vision Care	1,162	-	976	-	1,750	-	1,750	-	-	-	-
204	Life Insurance	750	630	630	-	750	-	750	-	-	-	-
205	Health & Dental Insurance	92,252	78,552	88,772	13,823	116,160	-	116,160	13,278	8,852	22,131	-
207	Disability Insurance	2,470	2,190	2,160	-	2,640	-	2,640	-	-	-	-
208	Unemployment Insurance	246	126	134	-	400	-	400	-	-	-	-
209	Workers Compensation	10,720	11,880	11,550	-	11,950	-	11,950	-	-	-	-
334	Building And Grounds	61,739	43,216	31,179	2,462	52,250	-	52,250	128	6,033	6,161	900
336	Equipment Repairs	15,114	9,255	13,451	1,447	21,000	-	21,000	60	492	552	13,430
340.160	Vehicle Repairs / Fleet	1,529	2,636	109	-	3,300	-	3,300	-	-	-	-
365	Security Services	755	755	644	189	1,550	-	1,550	-	455	455	-
369	Towing Service	2,012	520	4,700	330	3,500	-	3,500	95	920	1,015	-
415	Diesel Fuel	82,860	51,356	58,976	730	82,080	-	82,080	-	5,705	5,705	-
427	Garage Maint & Supplies	11,756	16,977	18,555	1,528	22,000	-	22,000	1,399	1,444	2,843	9,314
429	Gasoline	178,004	169,564	149,446	24,843	180,000	-	180,000	-	10,141	10,141	24,180
439	Lubricants	11,357	13,883	12,563	479	17,000	-	17,000	-	-	-	3,000
443	Repair Parts	182,626	156,631	214,609	28,820	209,000	-	209,000	16,277	30,872	47,149	113,157
445	Office Supplies	2,135	2,042	2,486	677	4,400	-	4,400	52	280	332	277
475	Tools	17,959	16,314	14,468	2,004	15,000	-	15,000	952	3,025	3,976	7,179
479	Tires	72,603	59,134	53,727	4,706	80,000	-	80,000	-	5,918	5,918	13,000
481	Uniforms	4,142	3,452	5,710	509	6,940	-	6,940	285	356	641	1,000
543	Vehicle Lic And Registrat	679	894	764	17	2,000	-	2,000	50	-	50	-
573	Telephone	601	665	1,104	275	1,500	-	1,500	175	76	250	-
Total Fleet Operations		1,172,472	998,309	1,078,629	148,828	1,371,060	-	1,371,060	87,066	110,007	197,073	185,436
Capital Projects (8099)												
713	Road Equipment	116,953	586,587	356,629	-	214,000	253,574	467,574	-	220,274	220,274	153,388
721	Machinery And Equipment	376,768	356,067	83,707	-	583,020	84,000	667,020	-	84,000	84,000	74,999
723	Motor Vehicles	379,854	871,941	672,441	54,487	886,240	641	886,881	931	59,752	60,683	-
741	Other Capital Projects	-	-	33,579	-	234,420	-	234,420	-	-	-	124,029
Total Capital Projects		873,575	1,814,594	1,146,356	54,487	1,917,680	338,215	2,255,895	931	364,026	364,957	352,416

Kenton County Fiscal Court
Schedule of Expenditures
Road Fund - 02
FY 2026

Account Title		FY 2023	FY 2024	FY 2025	YTD FY 2025	Original Budget	Adj	Current Budget	July	August	FY 2026 YTD	Encumbrance
General Administration (9100)												
567	Refunds	9,201	-	54	-	1,000	-	1,000	-	-	-	-
Total General Administration		9,201	-	54	-	1,000	-	1,000	-	-	-	-
Contingent Appropriations (9200)												
999	Reserve For Transfer	-	-	-	-	4,417,580	(2,136,174)	2,281,406	-	-	-	-
Total Contingent Appropriations		-	-	-	-	4,417,580	(2,136,174)	2,281,406	-	-	-	-
Fringe Benefits (9400)												
Total Fringe Benefits		-	-	-	-	-	-	-	-	-	-	-
Grand Total Roads Fund - 02		7,438,115	6,991,168	6,520,433	800,188	18,603,110	-	18,603,110	697,045	806,033	1,503,078	2,334,715

Kenton County Fiscal Court
 Jail Fund - 03
 Summary

FY 2026	FY 2023	FY 2024	FY 2025	YTD FY 2025	Original Budget	Adj	Current Budget	July	August	FY 2026 YTD
CASH BALANCE JULY 1ST	1,884,295	1,413,784	1,408,223	1,408,223	1,400,780	-	1,400,780	1,795,071	-	1,795,071
Revenue from Operations										
Total Intragovernmental Revenue	8,450,352	4,226,694	4,194,975	1,115,492	4,717,410	-	4,717,410	693,255	390,682	1,083,937
Total Revenue from Charges for Services	64,796	61,667	90,195	12,925	61,000	-	61,000	4,784	4,293	9,076
Total Revenue from Other Sources	1,304,888	1,307,610	1,232,684	243,097	1,211,000	-	1,211,000	110,907	122,558	233,464
Total Revenue Earned from Interest	9,677	8,713	-	-	-	-	-	-	-	-
Total Revenue from Operations	9,829,713	5,604,685	5,517,853	1,371,514	5,989,410	-	5,989,410	808,945	517,533	1,326,478
Expenditures										
Total Jail Operations	12,584,293	13,875,530	14,807,649	2,455,592	16,164,600	-	16,164,600	1,723,468	1,283,777	3,007,244
Total Juvenile	906	9,116	-	-	10,000	-	10,000	-	-	-
Total Inmate Programs	-	-	-	-	-	-	-	-	-	-
Total Capital Projects	641,614	986,553	745,764	-	447,500	-	447,500	-	-	-
Total General Administration	326,094	351,575	401,825	400,250	427,500	-	427,500	416,927	-	416,927
Total Fringe Benefits	4,167,317	4,413,972	4,491,017	802,247	4,950,760	-	4,950,760	470,277	317,699	787,976
Total Expenditures	17,720,224	19,636,746	20,446,255	3,658,090	22,000,360	-	22,000,360	2,610,671	1,601,476	4,212,147
Net Activity Before Transfers and Contingent Appr.	(7,890,511)	(14,032,062)	(14,928,401)	(2,286,576)	(16,010,950)	-	(16,010,950)	(1,801,726)	(1,083,943)	(2,885,669)
Transfers and Contingent Appropriations										
Total Transfers	7,420,000	14,026,500	15,315,250	1,000,000	17,000,000	-	17,000,000	50,000	1,500,000	1,550,000
Total Contingent Appropriations	-	-	-	-	(2,389,830)	-	(2,389,830)	-	-	-
Total Transfers and Contingent Appropriations	7,420,000	14,026,500	15,315,250	1,000,000	14,610,170	-	14,610,170	50,000	1,500,000	1,550,000
Cash Balance	1,413,784	1,408,223	1,795,071	121,647	-	-	-	43,345	459,402	459,402

**Kenton County Fiscal Court
Schedule of Revenue
Jail Fund - 03
FY 2026**

Account Title		FY 2023	FY 2024	FY 2025	YTD FY 2025	Original Budget	Adj	Current Budget	July	August	FY 2026 YTD
Intragovernmental Revenue											
4502	Housing Federal Prisoners	76	58,157	176,589	40,348	822,000	-	822,000	53,381	182,507	235,887
4503	Federal Grants Reimbursed	957,577	456,559	500,989	117,827	855,000	-	855,000	73,955	-	73,955
4504.052	Fed Grant ARPA Fund 84	3,500,000	543,463	424,434	76,097	355,000	-	355,000	-	63,515	63,515
4510.041	Grant Electronic Home Monitoring	114,000	-	64,000	-	63,000	-	63,000	-	-	-
4533	Jail Operations	323,561	322,213	322,213	322,213	325,000	-	325,000	323,762	-	323,762
4534	Jail Medical Reimb	220,300	194,953	201,226	58,150	200,000	-	200,000	96,051	7,807	103,857
4535	Court Costs-Jail Opns	61,763	41,551	53,594	8,988	47,410	-	47,410	5,300	4,123	9,423
4537	State Prisoners	3,132,895	2,472,190	2,233,758	380,284	1,900,000	-	1,900,000	111,096	131,731	242,827
4538	DUI Service Fees	21,820	14,504	22,750	5,204	20,000	-	20,000	-	-	-
4559	Soc Sec Admin - Incentive	10,600	11,800	9,600	1,000	15,000	-	15,000	600	1,000	1,600
4567	Court Cost HB 413	25,209	21,073	27,815	7,664	25,000	-	25,000	7,159	-	7,159
4569	Local Corrections Assist	82,551	89,942	80,388	20,097	90,000	-	90,000	21,952	-	21,952
Total Intragovernmental Revenue		8,450,352	4,226,694	4,194,975	1,115,492	4,717,410	-	4,717,410	693,255	390,682	1,083,937
Revenue from Charges for Services											
4624	Home Incarceration Fees	58,350	55,442	83,530	11,735	55,000	-	55,000	4,209	3,633	7,841
4633	Bond Collection Fees	6,447	6,225	6,665	1,190	6,000	-	6,000	575	660	1,235
Total Revenue from Charges for Services		64,796	61,667	90,195	12,925	61,000	-	61,000	4,784	4,293	9,076
Revenue from Miscellaneous Sources											
4702	Telephone Commission	466,839	494,740	500,848	117,893	500,000	-	500,000	45,741	47,202	92,943
4727.010	Prisoner Medical Fees	441	1,192	1,074	10	1,000	-	1,000	20	20	40
4727.011	Prisoner Booking Fees	183,778	163,921	147,591	25,906	150,000	-	150,000	12,468	15,060	27,529
4727.012	Prisoner Housing Fees	652,101	641,455	579,908	97,881	560,000	-	560,000	52,161	59,521	111,682
4731	Miscellaneous Receipts	1,729	6,302	3,262	1,406	-	-	-	517	754	1,271
Total Revenue from Other Sources		1,304,888	1,307,610	1,232,684	243,097	1,211,000	-	1,211,000	110,907	122,558	233,464
Revenue from Surplus, Borrowing and Transfers											
4901	Cash Balance July 1st	1,884,295	1,413,784	1,408,223	1,408,223	1,400,780	-	1,400,780	1,795,071	-	1,795,071
4910	Transfer From Other Funds	7,420,000	14,026,500	15,315,250	1,000,000	17,000,000	-	17,000,000	50,000	1,500,000	1,550,000
Total Surplus, Borrowing and Transfers		9,304,295	15,440,284	16,723,473	2,408,223	18,400,780	-	18,400,780	1,845,071	1,500,000	3,345,071
Grand Total Revenue Jail Fund - 03		19,134,008	21,044,969	22,241,326	3,779,737	24,390,190	-	24,390,190	2,654,016	2,017,533	4,671,549

**Kenton County Fiscal Court
Schedule of Expenditures
Jail Fund - 3
FY 2026**

Account Title		FY 2023	FY 2024	FY 2025	YTD FY 2025	Original Budget	Adj	Current Budget	July	August	FY 2026 YTD	Encumbrance
Jail Operations (5101)												
101	Elected Official	128,688	141,219	148,830	28,214	156,990	-	156,990	17,417	11,611	29,029	-
123	Jail Personnel	5,474,769	6,483,214	7,243,220	1,322,288	8,107,030	-	8,107,030	867,948	590,030	1,457,978	-
123.171	Jail Personnel EHM	262,602	284,390	368,847	70,733	346,910	-	346,910	35,276	24,336	59,612	-
178	Overtime	1,262,045	1,205,570	930,654	216,389	1,000,000	-	1,000,000	101,342	72,781	174,123	-
186	Longevity	4,152	3,847	2,063	-	2,960	-	2,960	-	-	-	-
187	Holiday Pay	184,314	205,000	235,531	24,141	257,080	-	257,080	25,724	-	25,724	-
212	Elected Official Training	300	3,737	5,153	-	5,310	-	5,310	-	-	-	-
315	Contracts With Private Agencies	396,845	509,376	535,082	80,468	566,000	-	566,000	44,720	46,509	91,228	-
302	Advertising	573	4,995	325	-	2,000	-	2,000	-	-	-	-
315.163	Food Prep Service	832,142	698,673	788,645	124,082	850,000	-	850,000	61,539	82,145	143,684	13,755
318	Data Processing Services	68,317	92,458	110,330	-	127,920	-	127,920	-	20,730	20,730	-
334	Building And Grounds	39,282	61,941	54,450	2,480	50,000	-	50,000	1,402	3,968	5,370	2,461
340	Vehicle Maintenance	4,240	3,262	3,214	-	3,800	-	3,800	103	60	163	-
343	Medical Services	-	3,496	-	-	5,000	-	5,000	-	-	-	-
348	Program Support	475,345	268,981	340,204	18,113	566,000	-	566,000	-	32,236	32,236	6,350
366	Solid Waste Collection	21,564	19,687	21,250	3,834	22,000	-	22,000	1,645	-	1,645	-
386	Jail Medical Contract	2,376,641	2,516,997	2,396,469	285,684	2,500,000	-	2,500,000	430,374	274,478	704,853	-
398	Contracted Services-Other	9,555	4,590	5,931	830	38,500	-	38,500	404	660	1,064	264
411	Custodial Supplies	89,980	146,966	103,597	188	90,000	-	90,000	5,690	2,259	7,950	502
429	Gasoline	11,219	10,561	11,000	2,403	12,000	-	12,000	3,070	2,297	5,367	-
429.097	Gasoline / Fleet Charges	88	59	500	157	500	-	500	131	-	131	-
435	Home Incarceration Progra	95,002	62,490	64,803	-	75,000	-	75,000	4,786	5,007	9,792	-
445	Office Supplies	22,512	26,235	26,159	4,291	28,000	-	28,000	2,159	2,316	4,474	64
453	Prisoner Hygiene	59,597	79,999	59,120	6,036	60,000	-	60,000	6,930	1,258	8,188	4,000
465	Prisoner Clothing	13,766	7,247	11,896	-	15,000	-	15,000	-	-	-	-
481	Uniforms	35,222	37,197	54,922	13,232	45,000	-	45,000	11,576	5,385	16,961	-
547	Medical Claims	-	172,894	359,519	92,969	250,000	-	250,000	39,102	40,709	79,811	-
573	Telephone	39,279	41,825	31,760	5,974	35,000	-	35,000	3,312	2,383	5,696	-
576	Travel	24,151	31,303	32,698	4,170	50,000	-	50,000	350	3,169	3,518	1,777
577	Travel With/After Prisonr	1,049	784	1,138	-	1,600	-	1,600	14	-	14	-
578	Utilities	316,554	307,509	322,508	73,379	342,000	-	342,000	31,816	35,828	67,644	-
581	Water And Sewer	193,898	193,004	236,498	55,627	260,000	-	260,000	22,091	-	22,091	-
586	Building Maint And Repair	49,545	131,517	159,706	5,670	165,000	-	165,000	616	7,440	8,056	-
707	Food Service Equipment	24,612	39,013	40,841	1,895	45,000	-	45,000	396	2,792	3,188	1,670
717	Law Enforcement Equipment	26,406	27,356	42,203	946	35,000	-	35,000	1,660	11,244	12,904	4,337
725	Office Equipment	19,220	41,381	34,882	11,401	48,000	-	48,000	1,874	2,146	4,019	3,503
Total Jail Operations		12,584,293	13,875,530	14,807,649	2,455,592	16,164,600	-	16,164,600	1,723,468	1,283,777	3,007,244	38,682
Juvenile (5102)												
387	Detention Expense	906	9,116	-	-	10,000	-	10,000	-	-	-	-
Total Juvenile		906	9,116	-	-	10,000	-	10,000	-	-	-	-
Capital Projects (8099)												
741	Other Capital Projects	641,614	986,553	745,764	-	447,500	-	447,500	-	-	-	-
Total Capital Projects		641,614	986,553	745,764	-	447,500	-	447,500	-	-	-	-
General Administration (9100)												
529	Insurance	300,000	350,000	400,000	400,000	425,000	-	425,000	416,927	-	416,927	-
551	Membership Dues	250	1,575	1,825	250	2,500	-	2,500	-	-	-	-

Kenton County Fiscal Court
 Schedule of Expenditures
 Jail Fund - 3
 FY 2026

Account Title		FY 2023	FY 2024	FY 2025	YTD FY 2025	Original Budget	Adj	Current Budget	July	August	FY 2026 YTD	Encumbrance
Total General Administration		326,094	351,575	401,825	400,250	427,500	-	427,500	416,927	-	416,927	-
Contingent Appropriations (9200)												
999	Reserve For Transfer	-	-	-	-	2,389,830	-	2,389,830	-	-	-	-
Total Contingent Appropriations		-	-	-	-	2,389,830	-	2,389,830	-	-	-	-
Appropriations for Transfer (9300)												
Fringe Benefits (9400)												
201	Social Security	549,740	622,704	670,588	124,401	756,500	-	756,500	78,401	52,201	130,602	-
202	Retirement	1,815,318	1,866,903	1,679,726	328,440	1,846,850	-	1,846,850	177,172	120,231	297,403	-
203	Vision Care	2,952	3,127	6,028	-	32,900	-	32,900	-	-	-	-
204	Life Insurance	17,630	17,130	17,980	-	17,130	-	17,130	-	-	-	-
205	Health & Dental Insurance	1,538,242	1,645,170	1,793,636	349,406	1,961,940	-	1,961,940	214,704	145,267	359,971	-
207	Disability Insurance	46,770	47,020	62,180	-	63,660	-	63,660	-	-	-	-
208	Unemployment Insurance	3,776	2,917	2,909	-	7,650	-	7,650	-	-	-	-
209	Workers Compensation	192,890	209,000	257,970	-	264,130	-	264,130	-	-	-	-
Total Fringe Benefits		4,167,317	4,413,972	4,491,017	802,247	4,950,760	-	4,950,760	470,277	317,699	787,976	-
Grand Total Jail Fund - 03		17,720,224	19,636,746	20,446,255	3,658,090	24,390,190	-	24,390,190	2,610,671	1,601,476	4,212,147	38,682

Kenton County Fiscal Court
 LGEA Fund - 04
 Summary

FY 2026	FY 2023	FY 2024	FY 2025	YTD FY 2025	Original Budget	Adj	Current Budget	July	August	FY 2026 YTD
CASH BALANCE JULY 1ST	6,735	6,735	-	-	-	-	-	-	-	-
Revenue from Operations										
Total Intragovernmental Revenue	-	-	-	-	-	-	-	-	-	-
Total Revenue Earned from Interest	-	-	-	-	-	-	-	-	-	-
Total Revenue from Operations	-	-	-	-	-	-	-	-	-	-
Expenditures										
Road Materials	-	6,735	-	-	-	-	-	-	-	-
Total Expenditures	-	6,735	-	-	-	-	-	-	-	-
Net Activity Before Transfers and Contingent A	-	(6,735)	-	-	-	-	-	-	-	-
Transfers and Contingent Appropriations										
Total Transfers	-	-	-	-	-	-	-	-	-	-
Total Contingent Appropriations	-	-	-	-	-	-	-	-	-	-
Total Transfers and Contingent Appropriations	-	-	-	-	-	-	-	-	-	-
Cash Balance	6,735	-	-	-	-	-	-	-	-	-

**Kenton County Fiscal Court
Schedule of Revenue
LGEA Fund - 04
FY 2026**

Account Title		FY 2023	FY 2024	FY 2025	YTD FY 2025	Original Budget	Adj	Current Budget	July	August	FY 2026 YTD
Intragovernmental Revenue											
4528	Coal Impact Fees	-	-	-	-	-	-	-	-	-	-
	Total Intragovernmental Revenue	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
	Total Surplus, Borrowing and Transfers	6,735	6,735	-	-	-	-	-	-	-	-
Grand Total Revenue LGEA Fund - 04		6,735	6,735	-	-	-	-	-	-	-	-

**Kenton County Fiscal Court
Schedule of Expenditures
LGEA - 4
FY 2026**

Account Title	FY 2023	FY 2024	FY 2025	YTD FY 2025	Original Budget	Adj	Current Budget	July	August	FY 2026 YTD
LGEA Road Maintenance Expenditures (6106)										
447 Road Materials	-	6,735	-	-	-	-	-	-	-	-
Total LGEA Road Maint Exp	-	6,735	-	-	-	-	-	-	-	-
Contingent Appropriations (9200)										
999 Reserve for Transfer	-	-	-	-	-	-	-	-	-	-
Total Contingent Appropriations	-	-	-	-	-	-	-	-	-	-
Grand Total LGEA Fund 4	-	6,735	-	-	-	-	-	-	-	-

**Kenton County Fiscal Court
CDBG Funds - 7
Summary**

FY 2026	FY 2023	FY 2024	FY 2025	YTD FY 2025	Original Budget	Adj	Current Budget	July	August	FY 2026 YTD
CASH BALANCE JULY 1ST	-	-	-	-	-	-	-	-	-	-
Revenue from Operations										
Total Intragovernmental Revenue	208,073	199,000	404,000	-	601,000	-	601,000	-	-	-
Total Revenue from Other Sources	-	-	-	-	-	-	-	-	-	-
Total Revenue Earned from Interest	-	-	-	-	-	-	-	-	-	-
Total Revenue from Operations	208,073	199,000	404,000	-	601,000	-	601,000	-	-	-
Expenditures										
Total CDBG Expenditures	208,073	199,000	404,000	-	601,000	-	601,000	-	-	-
Total Expenditures	208,073	199,000	404,000	-	601,000	-	601,000	-	-	-
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 2026

Account Title	FY 2023	FY 2024	FY 2025	YTD FY 2025	Original Budget	Adj	Current Budget	July	August	FY 2026 YTD
Intragovernmental Revenue										
4504 Federal Grants	208,073	199,000	404,000	-	601,000	-	601,000	-	-	-
Total Intragovernmental Revenue	208,073	199,000	404,000	-	601,000	-	601,000	-	-	-
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	208,073	199,000	404,000	-	601,000	-	601,000	-	-	-

Kenton County Fiscal Court
 Schedule of Expenditures
 CDBG Funds - 7
 FY 2026

Account Title	FY 2023	FY 2024	FY 2025	YTD FY 2025	Original Budget	Adj	Current Budget	July	August	FY 2026 YTD	Encumbrance
CDBG Fund Expenditures (5076)											
342 County Match/Grant	208,073	199,000	404,000	-	601,000	-	601,000	-	-	-	-
Total CDBG Expenditures	208,073	199,000	404,000	-	601,000	-	601,000	-	-	-	-
Contingent Appropriations (9200)											
999 Reserve for Transfer	-	-	-	-	-	-	-	-	-	-	-
Total Contingent Appropriation:	-	-	-	-	-	-	-	-	-	-	-
Grand Total CDBG Fund 7	208,073	199,000	404,000	-	601,000	-	601,000	-	-	-	-

**Kenton County Fiscal Court
Golf Fund - 22
Summary**

FY 2026	FY 2023	FY 2024	FY 2025	YTD FY 2025	Original Budget	Adj	Current Budget	July	August	FY 2026 YTD
CASH BALANCE JULY 1ST	233,596	308,998	297,276	297,276	429,900	-	429,900	429,900	-	429,900
Revenue from Operations										
Total Charges for Services	-	-	-	-	-	-	-	-	-	-
Total Miscellaneous Revenues	150,162	185,524	37,500	12,500	100,000	-	100,000	12,500	-	12,500
Total Interest Earned	686	-	-	-	-	-	-	-	-	-
Total Revenue from Operations	150,848	185,524	37,500	12,500	100,000	-	100,000	12,500	-	12,500
Expenditures										
Total Golf Course Operations	67,896	153,006	72,427	16,715	85,000	62,625	147,625	3,179	23,000	26,179
Total Golf Food and Beverage	-	-	-	-	-	-	-	-	-	-
Total Golf COGS Food and Beverage	-	-	-	-	-	-	-	-	-	-
Total Capital Projects	307,550	289,750	451,048	-	4,000,000	-	4,000,000	-	-	-
Total Fringe Benefits	-	-	-	-	-	-	-	-	-	-
Total Fringe Benefits Food & Beverage	-	-	-	-	-	-	-	-	-	-
Total Expenditures	375,446	442,756	523,476	16,715	4,085,000	62,625	4,147,625	3,179	23,000	26,179
Net Activity Before Transfers and Contingent Appr.	(224,598)	(257,232)	(485,976)	(4,215)	(3,985,000)	(62,625)	(4,047,625)	9,321	(23,000)	(13,679)
Transfers and Contingent Appropriations										
Total Transfers	300,000	245,510	618,600	-	4,500,000	-	4,500,000	-	-	-
Total Contingent Appropriations	-	-	-	-	(944,900)	62,625	(882,275)	-	-	-
Total Transfers and Contingent Appropriations	300,000	245,510	618,600	-	3,555,100	62,625	3,617,725	-	-	-
Cash Balance	308,998	297,276	429,900	293,061	-	-	-	439,221	416,221	416,221

Kenton County Fiscal Court
 Schedule of Revenue
 Golf Fund - 22
 FY 2026

Account Title	FY 2023	FY 2024	FY 2025	YTD FY 2025	Original Budget	Adj	Current Budget	July	August	FY 2026 YTD
Revenue from Miscellaneous Revenues										
4731 Miscellaneous Receipts	150,162	185,524	37,500	12,500	100,000	-	100,000	12,500	-	12,500
Total Miscellaneous Revenues	150,162	185,524	37,500	12,500	100,000	-	100,000	12,500	-	12,500
Revenue from Surplus and Transfers										
4901 Cash Balance July 1st	233,596	308,998	297,276	297,276	429,900	-	429,900	429,900	-	429,900
4910 Transfer From Other Funds	300,000	245,510	618,600	-	4,500,000	-	4,500,000	-	-	-
Total Surplus and Transfers	533,596	554,508	915,876	297,276	4,929,900	-	4,929,900	429,900	-	429,900
Total Revenue - Golf Fund	684,443	740,032	953,376	309,776	5,029,900	-	5,029,900	442,400	-	442,400

Kenton County Fiscal Court
Schedule of Expenditures
Golf Fund - 22
FY 2026

Account Title	FY 2023	FY 2024	FY 2025	YTD FY 2025	Original Budget	Adj	Current Budget	July	August	FY 2026 YTD	Encumbrance
Golf Course Operations (5403)											
433 Golf Course Maintenance	49,814	47,020	29,094	-	60,000	-	60,000	88	7,356	7,444	-
586 Building Maint And Repair	18,082	105,986	43,333	16,715	25,000	62,625	87,625	3,091	15,644	18,735	51,950
Total Golf Course Operations	67,896	153,006	72,427	16,715	85,000	62,625	147,625	3,179	23,000	26,179	51,950
Capital Projects (8099)											
5718 Park Construction Project	299,210	289,750	422,500	-	4,000,000	-	4,000,000	-	-	-	-
5721 Machinery And Equipment	8,340	-	28,548	-	-	-	-	-	-	-	-
Total Capital Projects	307,550	289,750	451,048	-	4,000,000	-	4,000,000	-	-	-	-
Contingent Appropriations (9200)											
5999 Reserve For Transfer	-	-	-	-	944,900	(62,625)	882,275	-	-	-	-
Total Contingen Appropriations	-	-	-	-	944,900	(62,625)	882,275	-	-	-	-
Grand Total Golf	375,446	442,756	523,476	16,715	5,029,900	-	5,029,900	3,179	23,000	26,179	51,950

**Kenton County Fiscal Court
COLT Fund - 23
Summary**

FY 2026	FY 2023	FY 2024	FY 2025	YTD FY 2025	Original Budget	Adj	Current Budget	July	August	FY 2026 YTD
Cash Balance July 1st	15,129,754	17,887,382	13,046,765	13,046,765	12,509,340	-	12,509,340	13,361,077	-	13,361,077
Revenue from Operations										
Total Revenue from Taxes	20,352,913	5,271,287	4,841,948	651,045	4,835,000	-	4,835,000	23,983	934,882	958,865
Total Intragovernmental Revenue	690,126	-	-	-	-	-	-	-	-	-
Total Miscellaneous Revenues	296,109	-	-	-	-	-	-	-	-	-
Total Revenue Earned from Interest	39,123	91,045	73,365	-	75,000	-	75,000	-	-	-
Total Revenue from Operations	21,378,271	5,362,332	4,915,312	651,045	4,910,000	-	4,910,000	23,983	934,882	958,865
Expenditures										
Total MHMR Services	2,290,729	2,494,776	3,102,812	620,303	3,397,540	490,200	3,887,740	462,001	269,173	731,173
Total Senior Services	418,938	505,285	600,953	46,354	1,323,500	152,133	1,475,633	388,761	50,572	439,333
Total Health Care	165,548	202,889	171,000	19,362	184,580	-	184,580	7,488	2,590	10,078
Total TANK	8,405,429	-	-	-	-	-	-	-	-	-
Total Parking Garage	-	-	-	-	-	-	-	-	-	-
Total Expenditures	11,280,643	3,202,949	3,874,766	686,019	4,905,620	642,333	5,547,953	858,250	322,335	1,180,584
Net Activity Before Transfers and Contingent A	10,097,628	2,159,383	1,040,547	(34,974)	4,380	(642,333)	(637,953)	(834,267)	612,548	(221,719)
Transfers and Contingent Appropriations										
Total Transfers	(7,340,000)	(7,000,000)	(726,234)	-	-	-	-	-	-	-
Total Contingent Appropriations	-	-	-	-	(12,513,720)	642,333	(11,871,387)	-	-	-
Total Transfers and Contingent Appropriations	(7,340,000)	(7,000,000)	(726,234)	-	(12,513,720)	642,333	(11,871,387)	-	-	-
Cash Balance	17,887,382	13,046,765	13,361,077	13,011,790	-	-	-	12,526,810	13,139,358	13,139,358

**Kenton County Fiscal Court
Schedule of Revenue
COLT Fund - 23
FY 2026**

Account Title	FY 2023	FY 2024	FY 2025	YTD FY 2025	Original Budget	Adj	Current Budget	July	August	FY 2026 YTD
Revenue from Taxes										
4134 Occupational License Fees	-	-	-	-	4,835,000	-	4,835,000	-	-	-
4134.065 Mental Health	3,101,029	3,512,362	3,226,432	433,832	-	-	-	15,981	622,971	638,952
4134.066 Seniors	1,551,724	1,758,926	1,615,516	217,213	-	-	-	8,002	311,912	319,913
4134.067 Transportation	15,700,160	-	-	-	-	-	-	-	-	-
Total Revenue from Taxes	20,352,913	5,271,287	4,841,948	651,045	4,835,000	-	4,835,000	23,983	934,882	958,865
Revenue Earned from Interest										
4808 Interest On Asset Mgmt Ac	39,123	91,045	73,365	-	75,000	-	75,000	-	-	-
Total Revenue Earned from Interest	39,123	91,045	73,365	-	75,000	-	75,000	-	-	-
Revenue from Surplus, Borrowing and Transfers										
4901 Cash Balance July 1st	15,129,754	10,887,382	13,046,765	13,046,765	12,509,340	-	12,509,340	13,361,077	-	13,361,077
Total Surplus, Borrowing and Transfers	7,789,754	27,137,096	12,320,530	13,046,765	12,509,340	-	12,509,340	13,361,077	-	13,361,077
Grand Total COLT Fund	29,168,025	32,499,428	17,235,843	13,697,809	17,419,340	-	17,419,340	13,385,060	934,882	14,319,942

Kenton County Fiscal Court
Schedule of Expenditures
COLT - 23
FY 2026

Account Title		FY 2023	FY 2024	FY 2025	YTD FY 2024	Original Budget	Adj	Current Budget	July	August	FY 2026 YTD	Encumbrance
MHMR Services (5233)												
301	Accounting Services	90,000	90,000	90,000	-	90,000	-	90,000	-	-	-	-
315.165	Ten-Ten Program	47,854	82,420	107,625	18,974	120,000	-	120,000	12,772	15,659	28,431	-
363	Psychiatric Evaluations	22,027	24,000	42,000	6,750	20,000	-	20,000	1,250	2,750	4,000	1,000
398.104	Catholic Charities	115,000	120,000	127,500	2,763	139,000	-	139,000	-	5,352	5,352	-
398.105	The Point	10,500	24,815	47,605	43,751	70,000	-	70,000	6,371	8,120	14,492	-
398.106	Family Nurt.	80,000	100,000	124,940	28,681	140,000	-	140,000	25,587	24,190	49,777	-
398.107	Nky Regional Mh Court	70,000	52,340	57,550	-	75,000	-	75,000	-	-	-	-
398.108	Court Appointed Spec Advo	32,113	33,327	50,096	-	62,740	-	62,740	3,042	-	3,042	-
398.110	Childrens Home-Outpatient	30,000	30,000	35,000	21,646	40,000	-	40,000	-	-	-	-
398.111	Mh Association	15,638	32,306	42,340	7,006	50,130	-	50,130	-	4,891	4,891	-
398.113	Women C.C.	49,276	50,170	58,000	27,940	67,700	-	67,700	-	6,888	6,888	-
398.114	Welcome House	155,000	165,000	170,000	64,679	200,000	-	200,000	-	-	-	-
398.117	Holly Hill	32,149	41,780	32,873	11,234	80,000	-	80,000	-	-	-	-
398.180	Community Services Of NKY	-	-	5,010	-	5,010	-	5,010	712	764	1,476	-
398.118	St Vincent Depaul	24,382	28,735	26,640	5,124	37,325	-	37,325	2,920	-	2,920	-
398.119	Diocesan Catholic	55,000	65,000	36,375	4,123	92,540	-	92,540	11,648	12,036	23,684	-
398.120	Brighton Center	55,000	60,000	69,961	4,683	140,000	-	140,000	8,871	13,344	22,216	-
398.121	Human Service Director	40,200	40,200	40,200	-	40,200	-	40,200	-	-	-	-
398.122	Nky Childrens Advocacy Ct	50,000	60,000	80,818	10,702	83,830	-	83,830	10,778	9,581	20,359	-
398.123	Addiction Help Line	48,576	52,479	-	-	-	-	-	-	-	-	-
398.125	Mentoring Plus	18,590	21,000	12,155	-	35,000	-	35,000	185	355	540	-
398.126	Grtr Cin Behavior Health	24,520	30,000	-	-	-	-	-	-	-	-	-
398.127	Nk Office Of Drug Con Pol	73,684	68,698	-	-	-	-	-	-	-	-	-
398.128	Emergency Shelter Nky	50,000	55,100	84,000	66,908	120,000	-	120,000	-	70,735	70,735	-
398.129	Learning Grove	-	-	20,000	-	20,000	-	20,000	-	-	-	-
399.098	Bawac Work Services	178,000	185,000	195,000	37,796	222,870	-	222,870	17,379	21,319	38,698	-
398.181	In5	-	-	3,547	-	5,960	-	5,960	-	-	-	-
398.182	Action Ministries	-	-	11,620	2,540	27,090	-	27,090	2,021	2,112	4,133	-
398.183	Be Concerned	-	-	40,000	-	60,000	-	60,000	-	-	-	-
398.184	Covington Partners	-	-	25,000	-	48,250	-	48,250	-	-	-	-
398.185	G.S. Wilderness Road	-	-	2,778	-	5,000	-	5,000	-	-	-	-
398.186	New Day Ranch	-	-	4,000	-	8,000	-	8,000	-	-	-	-
398.197	DCCH Capital Projects	-	-	500,000	67,720	-	-	-	-	-	-	-
398.198	Holly Hill Capital Projects	-	-	9,800	-	-	490,200	490,200	244,507	-	244,507	-
398.202	Fiesta NKY	-	-	-	-	11,735	-	11,735	-	-	-	-
398.203	Florence Christian Church	-	-	-	-	3,450	-	3,450	-	-	-	-
398.210	Samaritan Car Care Clinic	-	-	-	-	25,000	-	25,000	-	-	-	-
399.099	N Perception	214,911	225,000	229,640	47,914	245,010	-	245,010	14,469	16,650	31,119	-
399.100	Redwood	300,000	300,000	300,000	139,369	370,000	-	370,000	99,490	54,425	153,915	-
399.101	Nky Education Council	14,000	4,193	3,299	-	1,700	-	1,700	-	-	-	-
399.102	Life Learning Center	120,000	150,000	160,000	-	200,000	-	200,000	-	-	-	-
515.093	Nkacac Emerg Assistance	195,000	200,000	167,887	-	210,000	-	210,000	-	-	-	-
548	Special Projects	-	-	-	-	25,000	-	25,000	-	-	-	-
567	Refunds	32,280	-	-	-	-	-	-	-	-	-	-
902	Pymts Other Gov Agencies	47,030	103,214	89,553	-	200,000	-	200,000	-	-	-	-
Total MHMR Services		2,290,729	2,494,776	3,102,812	620,303	3,397,540	490,200	3,887,740	462,001	269,173	731,173	1,000
Senior Services (5305)												
301	Accounting Services	45,000	45,000	45,000	-	45,000	-	45,000	-	-	-	-
345	Pharmaceuticals	-	-	48,394	9,099	71,235	-	71,235	4,018	-	4,018	-

**Kenton County Fiscal Court
Schedule of Expenditures
COLT - 23
FY 2026**

	Account Title	FY 2023	FY 2024	FY 2025	YTD FY 2024	Original Budget	Adj	Current Budget	July	August	FY 2026 YTD	Encumbrance
356.139	Nkcac-Emergency Assist	39,180	40,350	41,565	-	48,810	-	48,810	-	-	-	-
356.140	Wesley Frozen Meal	100,943	144,831	152,552	19,331	158,640	-	158,640	16,366	16,726	33,092	-
356.141	Visiting Angels	45,915	52,631	39,462	4,308	132,000	-	132,000	-	9,536	9,536	-
356.142	Pauper Burials	14,850	18,350	20,950	5,200	21,000	-	21,000	4,150	-	4,150	-
356.143	N.K. Legal Aid	18,040	19,075	20,770	-	22,635	-	22,635	-	-	-	-
356.144	NKADD-Case Management	23,849	32,630	40,573	-	51,340	-	51,340	-	9,616	9,616	-
356.187	Action Ministries	-	-	10,200	1,037	18,640	-	18,640	1,281	1,320	2,601	-
356.188	Community Services of NKY	-	-	-	-	5,010	-	5,010	-	-	-	-
356.189	Walton Senior Center	-	-	6,370	-	9,495	-	9,495	-	-	-	-
356.190	Durr YMCA	-	-	7,860	-	9,090	-	9,090	-	758	758	-
356.199	SVdP Capital Projects	-	-	-	-	360,000	-	360,000	360,000	-	360,000	-
356.200	Longevity Readiness Plan	-	-	-	-	-	152,133	152,133	-	-	-	152,133
356.204	Wave Foundation	-	-	-	-	5,225	-	5,225	-	-	-	-
356.205	St Vincent de Paul	-	-	-	-	7,745	-	7,745	-	2,789	2,789	-
356.121	Human Service Director	19,800	19,800	19,800	-	19,800	-	19,800	-	-	-	-
356.029	Senior Picnic	3,530	3,159	3,700	-	3,700	-	3,700	-	-	-	-
356.146	NKCAC Senior Center Oper	31,438	30,825	31,985	5,971	88,250	-	88,250	932	7,210	8,142	-
356.147	Additional PC And HM	-	-	-	-	45,000	-	45,000	-	-	-	-
356.148	People Working Cooperativ	24,302	10,706	16,810	-	16,810	-	16,810	-	-	-	-
356.159	Helping Hands Of NKY	10,657	9,383	19,668	1,409	28,000	-	28,000	2,014	2,617	4,631	-
356.150	Be Concerned	-	29,307	30,457	-	51,075	-	51,075	-	-	-	-
548	Special Projects	-	-	-	-	30,000	-	30,000	-	-	-	-
567	Refunds	17,920	-	-	-	-	-	-	-	-	-	-
902	Pymts Other Gov Agencies	23,515	49,239	44,838	-	75,000	-	75,000	-	-	-	-
	Total Senior Services	418,938	505,285	600,953	46,354	1,323,500	152,133	1,475,633	388,761	50,572	439,333	152,133
	Health Care (5340)											
343.159	Dental Program	113,647	150,000	167,500	19,362	181,080	-	181,080	7,488	2,590	10,078	-
345	Pharmaceuticals	48,401	49,389	-	-	-	-	-	-	-	-	-
301	Accounting Services	3,500	3,500	3,500	-	3,500	-	3,500	-	-	-	-
	Total Health Care	165,548	202,889	171,000	19,362	184,580	-	184,580	7,488	2,590	10,078	-
	Contingent Appropriations (9200)											
999.068	Contingency Reserve Mh	-	-	-	-	12,513,720	(642,333)	11,871,387	-	-	-	-
	Total Contingent Appropriations	-	-	-	-	12,513,720	(642,333)	11,871,387	-	-	-	-
	Grand Total COLT Fund	11,280,643	3,202,949	3,874,766	686,019	17,419,340	-	17,419,340	858,250	322,335	1,180,584	153,133

**Kenton County Fiscal Court
Opioid Settlement - Fund 74
Summary**

FY 2026	FY 2023	FY 2024	FY 2025	YTD FY 2025	Original Budget	Adj	Current Budget	July	August	FY 2026 YTD
CASH BALANCE JULY 1ST	-	1,170,824	2,216,919	-	2,863,550	-	2,863,550	2,574,986	-	2,574,986
Revenue from Operations										
Total Miscellaneous Revenues	1,153,356	1,323,669	723,795	408,359	705,370	-	705,370	-	466,318	466,318
Total Revenue from Interest	17,468	46,399	72,205	12,673	50,000	-	50,000	5,358	5,463	10,821
Total Revenue from Operations	1,170,824	1,370,067	796,000	421,033	755,370	-	755,370	5,358	471,781	477,139
Expenditures										
Total Other Healthcare Programs	-	323,973	437,932	-	3,618,920	-	3,618,920	-	-	-
Total Expenditures	-	323,973	437,932	-	3,618,920	-	3,618,920	-	-	-
Net Activity Before Transfers and Contingent Appr.	1,170,824	1,046,094	358,068	421,033	(2,863,550)	-	(2,863,550)	5,358	471,781	477,139
Transfers and Contingent Appropriations										
Total Transfers and Contingent Appropriations	-	-	-	-	-	-	-	-	-	-
Cash Balance	1,170,824	2,216,919	2,574,986	421,033	-	-	-	2,580,344	3,052,126	3,052,126

**Kenton County Fiscal Court
Schedule of Revenue
Opioid Settlement - Fund 74
FY 2026**

Account Title		FY 2023	FY 2024	FY 2025	YTD FY 2025	Original Budget	Adj	Current Budget	July	August	FY 2026 YTD
Revenue from Miscellaneous Revenues											
4760	Court Settlement	1,153,356	1,323,669	723,795	408,359	549,560	-	549,560	-	466,318	466,318
4545.038	City Contributions	-	-	-	-	155,810	-	155,810	-	-	-
Total Miscellaneous Revenues		1,153,356	1,323,669	723,795	408,359	705,370	-	705,370	-	466,318	466,318
Revenue from Interest											
4806	Interest On Checking Acct	17,468	46,399	72,205	12,673	50,000	-	50,000	5,358	5,463	10,821
Total Revenue from Interest		17,468	46,399	72,205	12,673	50,000	-	50,000	5,358	5,463	10,821

Kenton County Fiscal Court
 Schedule of Expenditures
 Opioid Settlement - 74
 FY 2026

Account Title		FY 2023	FY 2024	FY 2025	YTD FY		Original Budget	Adj	Current Budget	July	August	FY 2026	
					2024							YTD	Encumbrance
Other Healthcare Programs (5232)													
398.124	Substance Abuse	-	323,973	437,932	-	3,618,920	-	3,618,920	-	-	-	-	-
	Total Other Healthcare Programs	-	323,973	437,932	-	3,618,920	-	3,618,920	-	-	-	-	-

Contingent Appropriations (9200)
 RESERVE FOR TRANSFER
Total Contingent Appropriations

**Kenton County Fiscal Court
Dispatch - Fund 75
Summary**

FY 2026	FY 2023	FY 2024	FY 2025	YTD FY 2025	Original Budget	Adj	Current Budget	July	August	FY 2026 YTD
CASH BALANCE JULY 1ST	4,537,125	5,070,741	5,117,818	5,117,818	4,752,600	-	4,752,600	4,947,323	-	4,947,323
Revenue from Operations										
Total Revenue from Charges for Services	5,776,124	5,689,910	5,716,226	2,970	5,675,000	-	5,675,000	1,690	861	2,551
Total Intergovernmental Revenues	1,152,145	1,262,079	1,414,026	363,696	1,370,000	-	1,370,000	-	409,021	409,021
Total Revenue from Interest	8,359	-	-	-	-	-	-	-	-	-
Total Borrowings	-	-	-	-	-	-	-	-	-	-
Total Revenue from Operations	6,936,628	6,951,990	7,130,251	366,666	7,045,000	-	7,045,000	1,690	409,883	411,573
Expenditures										
Total Dispatch Operations	4,368,305	4,816,468	5,271,905	1,216,525	6,337,560	187,200	6,524,760	474,119	542,216	1,016,335
Total G.O. Bonds	622,400	622,400	622,400	19,591	622,410	-	622,410	13,201	-	13,201
Total Fringe Benefits	1,412,307	1,466,045	1,406,442	243,241	1,924,040	-	1,924,040	148,099	97,042	245,141
Total Expenditures	6,403,012	6,904,913	7,300,746	1,479,357	8,884,010	187,200	9,071,210	635,420	639,257	1,274,677
Net Activity Before Transfers and Contingent Appr.	533,616	47,077	(170,495)	(1,112,691)	(1,839,010)	(187,200)	(2,026,210)	(633,730)	(229,375)	(863,104)
Transfers and Contingent Appropriations										
Total Transfers	-	-	-	-	-	-	-	-	-	-
Total Contingent Appropriations	-	-	-	-	(2,913,590)	187,200	(2,726,391)	-	-	-
Total Transfers and Contingent Appropriations	-	-	-	-	(2,913,590)	187,200	(2,726,391)	-	-	-
Cash Balance	5,070,741	5,117,818	4,947,323	4,005,126	-	-	-	4,313,593	4,084,218	4,084,218

Kenton County Fiscal Court
Schedule of Revenue
Dispatch - Fund 75
FY 2026

Account Title		FY 2023	FY 2024	FY 2025	YTD FY 2025	Original Budget	Adj	Current Budget	July	August	FY 2026 YTD
Revenue from Charges for Services											
4680	E911 Fees	5,776,124	5,689,910	5,716,226	2,970	5,675,000	-	5,675,000	1,690	861	2,551
Total Revenue from Charges for Services		5,776,124	5,689,910	5,716,226	2,970	5,675,000	-	5,675,000	1,690	861	2,551
Intergovernmental Revenues											
4504.052	Fed Grant ARPA Fund 84	-	188,782	150,222	-	180,000	-	180,000	-	36,165	36,165
4562	CMRS - 911 Fees	1,151,559	1,073,297	1,263,803	363,696	1,190,000	-	1,190,000	-	372,856	372,856
Total Intergovernmental Revenues		1,152,145	1,262,079	1,414,026	363,696	1,370,000	-	1,370,000	-	409,021	409,021
Revenue from Surplus, Borrowing and Transfers											
4901	Cash Balance July 1st	4,537,125	5,070,741	5,117,818	5,117,818	4,752,600	-	4,752,600	4,947,323	-	4,947,323
Total Surplus, Borrowing and Transfers		4,537,125	5,070,741	5,117,818	5,117,818	4,752,600	-	4,752,600	4,947,323	-	4,947,323
Grand Total Dispatch Fund 75		11,473,753	12,022,731	12,248,069	5,484,483	11,797,600	-	11,797,600	4,949,013	409,883	5,358,895

**Kenton County Fiscal Court
Schedule of Expenditures
Dispatch - 75
FY 2026**

Account Title		FY 2023	FY 2024	FY 2025	YTD FY 2025	Original Budget	Adj	Current Budget	July	August	FY 2026 YTD	Encumbrance
Dispatch Operations (514575)												
159	Dispatcher Wages	2,156,808	2,525,591	2,584,690	512,580	3,223,720	-	3,223,720	306,908	204,174	511,082	-
178	Overtime	498,880	525,480	498,110	97,203	534,840	-	534,840	63,368	46,504	109,871	-
186	Longevity	3,696	3,080	3,212	-	3,350	-	3,350	-	-	-	-
187	Holiday Pay	68,601	81,944	83,566	8,699	127,950	-	127,950	8,215	-	8,215	-
189	Unused Sick Pay	-	9,538	-	-	-	-	-	-	-	-	-
318	Data Processing Services	229,554	256,893	292,133	-	293,380	-	293,380	-	-	-	-
322	Dispatch Services	167,102	158,998	178,253	39,979	251,100	-	251,100	17,080	13,993	31,073	2,755
398	Contracted Services-Other	9,620	6,290	7,119	-	16,180	-	16,180	-	-	-	-
331	Bldg Lease And Admin Chgs	60,000	60,000	66,000	-	66,000	-	66,000	-	-	-	-
334	Building And Grounds	19,230	84,745	96,594	13,490	126,800	-	126,800	896	6,286	7,182	780
337	Dp Maint & Repair Svcs	490,323	508,594	482,551	443,039	803,090	-	803,090	145	171,396	171,541	31,600
343	Medical Services	3,750	6,667	5,000	-	5,100	-	5,100	417	417	833	4,167
406	Bldg Maint Supplies	2,025	2,011	1,249	191	13,000	-	13,000	164	(6)	158	-
445	Office Supplies	13,184	15,533	14,001	2,494	34,100	-	34,100	974	1,594	2,568	2,017
481	Uniforms	810	3,374	512	-	12,000	-	12,000	-	-	-	1,726
529	Insurance	46,929	54,439	50,342	50,342	65,000	-	65,000	55,530	-	55,530	-
567	Refunds	-	-	-	-	2,000	-	2,000	-	-	-	-
569	Registration & Training	11,918	38,209	71,092	3,795	161,400	-	161,400	6,283	1,104	7,388	1,327
573	Telephone	51,861	50,564	43,473	7,451	67,500	-	67,500	1,351	1,304	2,654	-
576	Travel	2,755	4,875	3,815	701	8,500	-	8,500	351	129	480	-
578	Utilities	19,294	20,041	23,741	4,059	33,150	-	33,150	1,651	2,775	4,426	-
585	Maint And Repair Service	15,007	-	-	-	-	-	-	-	-	-	-
703	Communications Equipment	303,795	321,814	326,647	11,570	392,400	-	392,400	10,786	9,900	20,687	72,528
709	Furniture And Fixtures	2,706	-	25,200	20,933	7,000	-	7,000	-	-	-	-
751	Pd Capital Project & Equi	190,457	77,789	414,604	-	90,000	187,200	277,200	-	82,646	82,646	187,200
Total Dispatch Operations		4,368,305	4,816,468	5,271,905	1,216,525	6,337,560	187,200	6,524,760	474,119	542,216	1,016,335	304,100
G.O. Bonds (7100)												
601.083	Dispatch Bond Princ	558,478	570,714	583,219	-	596,000	-	596,000	-	-	-	-
605.079	Dispatch Bond Int	63,922	51,685	39,181	19,591	26,410	-	26,410	13,201	-	13,201	-
Total G.O. Bonds		622,400	622,400	622,400	19,591	622,410	-	622,410	13,201	-	13,201	-
Contingent Appropriations (9200)												
999	Reserve For Transfer	-	-	-	-	2,913,590	(187,200)	2,726,391	-	-	-	-
Total Contingent Appropriations		-	-	-	-	2,913,590	(187,200)	2,726,391	-	-	-	-
Fringe Benefits (9400)												
201	Social Security	205,978	239,393	240,989	47,200	299,250	-	299,250	28,709	19,023	47,732	-
202	Retirement	690,530	677,430	607,246	113,901	728,350	-	728,350	69,819	45,202	115,021	-
203	Vision Care	1,856	2,683	1,252	-	12,080	-	12,080	-	-	-	-
204	Life Insurance	6,250	6,000	5,250	-	5,880	-	5,880	-	-	-	-
205	Health & Dental Insurance	404,142	419,362	433,622	82,140	741,120	-	741,120	49,571	32,817	82,388	-
207	Disability Insurance	19,780	23,390	22,800	-	26,210	-	26,210	-	-	-	-
208	Unemployment Insurance	1,721	738	702	-	2,400	-	2,400	-	-	-	-
209	Workers Compensation	82,050	97,050	94,580	-	108,750	-	108,750	-	-	-	-
Total Fringe Benefits		1,412,307	1,466,045	1,406,442	243,241	1,924,040	-	1,924,040	148,099	97,042	245,141	-
Grand Total Dispatch Fund - 75		6,403,012	6,904,913	7,300,746	1,479,357	11,797,600	-	11,797,600	635,420	639,257	1,274,677	304,100

Kenton County Fiscal Court
 ARPA - Fund 84
 Summary

FY 2026	FY 2023	FY 2024	FY 2025	YTD FY 2025	Original Budget	Adj	Current Budget	July	August	FY 2026 YTD
CASH BALANCE JULY 1ST	30,461,139	13,123,819	9,165,565	9,165,565	6,464,530	-	6,464,530	6,212,350	-	6,212,350
Revenue from Operations										
Total Intragovernmental Revenue	-	-	-	-	-	-	-	-	-	-
Total Revenue from Operations	-	-	-	-	-	-	-	-	-	-
Expenditures										
Total Capital Appropriations	17,337,320	3,958,254	2,953,215	493,613	6,464,530	-	6,464,530	7,969	944,783	952,752
Total Expenditures	17,337,320	3,958,254	2,953,215	493,613	6,464,530	-	6,464,530	7,969	944,783	952,752
Net Activity Before Transfers and Contingent Appr.	(17,337,320)	(3,958,254)	(2,953,215)	(493,613)	(6,464,530)	-	(6,464,530)	(7,969)	(944,783)	(952,752)
Transfers and Contingent Appropriations										
Total Transfers	-	-	-	-	-	-	-	-	-	-
Total Contingent Appropriations	-	-	-	-	-	-	-	-	-	-
Total Transfers and Contingent Appropriations	-	-	-	-	-	-	-	-	-	-
Cash Balance	13,123,819	9,165,565	6,212,350	8,671,952	-	-	-	6,204,381	5,259,598	5,259,598

Kenton County Fiscal Court
 Schedule of Revenue
 ARPA - Fund 84
 FY 2026

Account Title		FY 2023	FY 2024	FY 2025	YTD FY 2025	Original Budget	Adj	Current Budget	July	August	FY 2026 YTD
Intragovernmental Revenue											
4504	Federal Grants	-	-	-	-	-	-	-	-	-	-
Total Intragovernmental Revenue		-	-	-	-	-	-	-	-	-	-
Revenue from Surplus, Borrowing and Transfers											
4901	Cash Balance July 1st	30,461,139	13,123,819	9,165,565	9,165,565	6,464,530	-	6,464,530	6,212,350	-	6,212,350
Total Surplus, Borrowing and Transfers		30,461,139	13,123,819	9,165,565	9,165,565	6,464,530	-	6,464,530	6,212,350	-	6,212,350
Grand Total ARPA Fund 84		30,461,139	13,123,819	9,165,565	9,165,565	6,464,530	-	6,464,530	6,212,350	-	6,212,350

**Kenton County Fiscal Court
Schedule of Expenditures
ARPA -84
FY 2026**

Account Title	FY 2023	FY 2024	FY 2025	YTD FY 2025	Original Budget	Adj	Current Budget	July	August	FY 2026 YTD	Encumbrance
Capital Expenditures (848099)											
185 Other Salaries	-	1,663,759	1,305,762	316,819	1,084,000	-	1,084,000	-	258,071	258,071	-
313 Contracted Construction - Sewers	-	-	-	-	160,000	-	160,000	-	-	-	-
348 Program Support	-	602,229	883,402	112,373	2,001,180	-	2,001,180	-	44,588	44,588	1,554,127
356.150 Be Concerned	-	35,000	55,000	10,000	80,000	-	80,000	5,000	10,000	15,000	75,000
398.106 Family Nurt.	-	-	-	-	500,000	-	500,000	-	500,000	500,000	-
398.130 Master Provisions	-	196,400	89,550	-	218,600	-	218,600	-	89,550	89,550	39,500
398.131 Nky Childrens Law Center	-	57,030	22,944	-	37,750	-	37,750	-	-	-	37,526
398.132 Notre Dame Urban Ed Ctr	-	7,500	10,000	2,500	12,500	-	12,500	-	2,500	2,500	10,000
398.133 Go Pantry	-	69,016	100,343	51,922	145,500	-	145,500	-	-	-	198,041
399.102 Life Learning Center	-	52,321	126,831	-	825,000	-	825,000	2,969	40,074	43,043	779,663
743.072 Subdistrict O Project	-	-	-	-	1,400,000	-	1,400,000	-	-	-	1,400,000
Total Capital Expenditures	17,337,320	3,958,254	2,953,215	493,613	6,464,530	-	6,464,530	7,969	944,783	952,752	4,093,858
Contingent Appropriations (849200)											
999 Reserve For Transfer	-	-	-	-	-	-	-	-	-	-	-
Total Contingent Appropriations	-	-	-	-	-	-	-	-	-	-	-

**Kenton County Fiscal Court
Clerk Record Storage Fund - 85
Summary**

FY 2026	FY 2023	FY 2024	FY 2025	YTD FY 2025	Original Budget	Adj	Current Budget	July	August	FY 2026 YTD
CASH BALANCE JULY 1ST	-	1,287,584	816,928	-	830,320	-	830,320	824,885	-	824,885
Revenue from Operations										
Total Intragovernmental Revenue	1,278,290	268,810	278,970	52,660	275,000	-	275,000	23,940	28,890	52,830
Total Revenue from Interest	9,535	40,413	22,952	4,810	20,000	-	20,000	1,745	1,780	3,525
Total Revenue from Operations	1,287,825	309,223	301,922	57,470	295,000	-	295,000	25,685	30,670	56,355
Expenditures										
Total Office of County Clerk	241	779,878	293,965	76	1,125,320	-	1,125,320	285	61,495	61,780
Total Expenditures	241	779,878	293,965	76	1,125,320	-	1,125,320	285	61,495	61,780
Net Activity Before Transfers and Contingent A	1,287,584	(470,656)	7,957	57,394	(830,320)	-	(830,320)	25,400	(30,825)	(5,425)
Transfers and Contingent Appropriations										
Total Transfers	-	-	-	-	-	-	-	-	-	-
Total Contingent Appropriations	-	-	-	-	-	-	-	-	-	-
Total Transfers and Contingent Appropriations	-	-	-	-	-	-	-	-	-	-
Cash Balance	1,287,584	816,928	824,885	57,394	-	-	-	850,285	819,460	819,460

Kenton County Fiscal Court
 Schedule of Revenue
 Clerk Record Storage Fund - 85
 FY 2026

Account Title		FY 2023	FY 2024	FY 2025	YTD FY 2024	Original Budget	Adj	Current Budget	July	August	FY 2026 YTD
Intragovernmental Revenue											
4731.005	Clerk Permanent Storage	1,278,290	268,810	278,970	52,660	275,000	-	275,000	23,940	28,890	52,830
Total Intragovernmental Revenue		1,278,290	268,810	278,970	52,660	275,000	-	275,000	23,940	28,890	52,830
Revenue from Interest											
4806	Interest On Checking Acct	9,535	40,413	22,952	4,810	20,000	-	20,000	1,745	1,780	3,525
Total Revenue from Interest		9,535	40,413	22,952	4,810	20,000	-	20,000	1,745	1,780	3,525
Revenue from Surplus, Borrowing and Transfers											
4901	Cash Balance July 1st	-	1,287,584	816,928	-	830,320	-	830,320	824,885	-	824,885
Total Surplus, Borrowing and Transfers		-	1,287,584	816,928	-	830,320	-	830,320	824,885	-	824,885
Grand Total Clerk Record Fund 85		1,287,825	1,596,806	1,118,850	57,470	1,125,320	-	1,125,320	850,570	30,670	881,240

**Kenton County Fiscal Court
Schedule of Expenditures
Clerk Record Storage Fund - 85
FY 2026**

Account Title		FY 2023	FY 2024	FY 2025	YTD FY 2025	Original Budget	Adj	Current Budget	July	August	FY 2026 YTD	Encumbrance
Office of County Clerk (5010)												
445	Office Supplies	-	-	54,610	-	700,000	-	700,000	263	61,473	61,736	-
503	Bank Charges	241	270	264	44	320	-	320	22	22	44	-
902	Pymts Other Gov Agencies	-	779,608	239,092	32	425,000	-	425,000	-	-	-	-
Total Office of County Clerk		241	779,878	293,965	76	1,125,320	-	1,125,320	285	61,495	61,780	-
Contingent Appropriations (9200)												
999	Reserve for Transfer	-	-	-	-	-	-	-	-	-	-	-
Total Contingent Appropriations		-	-	-	-	-	-	-	-	-	-	-
Grand Total Clerk Record Fund 85		241	779,878	293,965	76	1,125,320	-	1,125,320	285	61,495	61,780	-