

**Kenton County Fiscal Court  
Summary**

Summary

FY 2026

Fund	FY 2023	FY 2024	FY 2025	YTD FY 2025	Original Budget	Adj	Current Budget	July	August	September	FY 2026 YTD
<b>RESERVE BALANCE JULY 1st</b>											
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
<b>Total Reserve Balance July 1st</b>	<b>83,028,187</b>	<b>100,502,464</b>	<b>110,967,162</b>	<b>107,933,316</b>	<b>132,313,130</b>	<b>-</b>	<b>132,313,130</b>	<b>132,102,227</b>	<b>-</b>	<b>-</b>	<b>132,102,227</b>
<b>Revenue From Operations</b>											
General Fund - 01	58,944,774	73,554,200	98,677,318	32,940,660	202,219,760	-	202,219,760	118,964,698	8,786,790	5,154,062	132,905,550
Road Fund - 02	5,951,459	4,610,931	5,606,763	1,969,914	7,839,840	-	7,839,840	1,035,028	1,026,058	73,721	2,134,806
Jail Fund - 03	9,829,713	5,604,685	5,517,853	1,717,192	5,989,410	-	5,989,410	808,945	517,533	440,836	1,767,314
LGEA Fund - 04	-	-	-	-	-	-	-	-	-	-	-
CDBG Funds - 7	208,073	199,000	404,000	-	601,000	-	601,000	-	-	1,000	1,000
Golf Fund - 22	150,848	185,524	37,500	25,000	100,000	-	100,000	12,500	-	12,500	25,000
COLT Fund - 23	21,378,271	5,362,332	4,915,312	1,135,300	4,910,000	-	4,910,000	23,983	934,882	234,690	1,193,555
Opioid Settlement Fund - 74	1,170,824	1,370,067	796,000	537,005	755,370	-	755,370	5,358	471,781	5,874	483,014
Dispatch Fund - 75	6,936,628	6,951,990	7,130,251	368,511	7,045,000	-	7,045,000	1,690	409,883	1,035	412,608
ARPA Fund - 84	-	-	-	-	-	-	-	-	-	-	-
Clerk Record Storage Fund - 85	1,287,825	309,223	301,922	83,977	295,000	-	295,000	25,685	30,670	25,501	81,856
<b>Total Revenue From Operations</b>	<b>105,858,415</b>	<b>98,147,952</b>	<b>123,386,921</b>	<b>38,777,559</b>	<b>229,755,380</b>	<b>-</b>	<b>229,755,380</b>	<b>120,877,888</b>	<b>12,177,597</b>	<b>5,949,218</b>	<b>139,004,702</b>
<b>Expenditures</b>											
General Fund - 01	27,621,064	45,236,881	59,497,067	11,757,798	235,538,050	5,237,413	240,775,463	7,076,056	7,410,809	3,784,805	18,271,670
Road Fund - 02	7,438,115	6,991,168	6,520,433	1,201,407	14,185,530	2,136,174	16,321,704	697,045	806,033	702,657	2,205,735
Jail Fund - 03	17,720,224	19,636,746	20,446,255	5,160,923	22,000,360	-	22,000,360	2,610,671	1,601,476	1,467,106	5,679,253
LGEA Fund - 04	-	6,735	-	-	-	-	-	-	-	-	-
CDBG Funds - 7	208,073	199,000	404,000	-	601,000	-	601,000	-	-	1,000	1,000
Golf Fund - 22	375,446	442,756	523,476	16,715	4,085,000	62,625	4,147,625	3,179	23,000	2,483	28,661
COLT Fund - 23	11,280,643	3,202,949	3,874,766	976,825	4,905,620	642,333	5,547,953	858,250	322,335	409,284	1,589,868
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	1,952,298	8,884,010	187,200	9,071,210	635,420	639,257	382,477	1,657,154
ARPA Fund - 84	17,337,320	3,958,254	2,953,215	651,384	6,464,530	-	6,464,530	7,969	944,783	107,563	1,060,315
Clerk Record Storage Fund - 85	241	779,878	293,965	62,079	1,125,320	-	1,125,320	285	61,495	478	62,258
<b>Total Expenditures</b>	<b>88,384,138</b>	<b>87,683,254</b>	<b>102,251,855</b>	<b>21,779,431</b>	<b>301,408,340</b>	<b>8,265,744</b>	<b>309,674,084</b>	<b>11,888,875</b>	<b>11,809,188</b>	<b>6,857,853</b>	<b>30,555,916</b>
<b>Net Activity Before Transfers and Contingent Appr.</b>											
General Fund - 01	31,323,710	28,317,320	39,180,251	21,182,861	(33,318,290)	(5,237,413)	(38,555,703)	111,888,642	1,375,981	1,369,256	114,633,879
Road Fund - 02	(1,486,656)	(2,380,237)	(913,670)	768,507	(6,345,690)	(2,136,174)	(8,481,864)	337,983	220,024	(628,937)	(70,929)
Jail Fund - 03	(7,890,511)	(14,032,062)	(14,928,401)	(3,443,731)	(16,010,950)	-	(16,010,950)	(1,801,726)	(1,083,943)	(1,026,270)	(3,911,940)
LGEA Fund - 04	-	(6,735)	-	-	-	-	-	-	-	-	-
CDBG Funds - 7	-	-	-	-	-	-	-	-	-	-	-
Golf Fund - 22	(224,598)	(257,232)	(485,976)	8,285	(3,985,000)	(62,625)	(4,047,625)	9,321	(23,000)	10,018	(3,661)
COLT Fund - 23	10,097,628	2,159,383	1,040,547	158,475	4,380	(642,333)	(637,953)	(834,267)	612,548	(174,594)	(396,313)
Opioid Settlement Fund - 74	1,170,824	1,046,094	358,068	537,005	(2,863,550)	-	(2,863,550)	5,358	471,781	5,874	483,014
Dispatch Fund - 75	533,616	47,077	(170,495)	(1,583,787)	(1,839,010)	(187,200)	(2,026,210)	(633,730)	(229,375)	(381,442)	(1,244,547)
ARPA Fund - 84	(17,337,320)	(3,958,254)	(2,953,215)	(651,384)	(6,464,530)	-	(6,464,530)	(7,969)	(944,783)	(107,563)	(1,060,315)
Clerk Record Storage Fund - 85	1,287,584	(470,656)	7,957	21,898	(830,320)	-	(830,320)	25,400	(30,825)	25,023	19,598

Summary

**Kenton County Fiscal Court  
Summary**

Summary

FY 2026

Fund	FY 2023	FY 2024	FY 2025	YTD FY 2025	Original Budget	Adj	Current Budget	July	August	September	FY 2026 YTD
<b>Net Activity Before Transfers and Contingent</b>	<b>17,474,278</b>	<b>10,464,698</b>	<b>21,135,065</b>	<b>16,998,128</b>	<b>(71,652,960)</b>	<b>(8,265,744)</b>	<b>(79,918,704)</b>	<b>108,989,013</b>	<b>368,409</b>	<b>(908,635)</b>	<b>108,448,787</b>
<b>Transfers and Contingent Appropriations</b>											
General Fund - 01	(580,000)	(10,968,310)	(15,972,616)	(2,500,000)	31,800,000	-	31,800,000	(50,000)	(1,500,000)	(1,000,000)	(2,550,000)
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	2,500,000	17,000,000	-	17,000,000	50,000	1,500,000	1,000,000	2,550,000
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	-	-	-	-	-	-	-	-	-	-	-
<b>Total Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>60,000,000</b>	<b>-</b>	<b>60,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
General Fund - 01	-	-	-	-	(97,480,550)	5,237,413	(92,243,137)	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-
<b>Total Contingent Appropriations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(120,660,170)</b>	<b>8,265,744</b>	<b>(112,394,426)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Transfers and Contingent Appropriation:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(60,660,170)</b>	<b>8,265,744</b>	<b>(52,394,426)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reserve Balance</b>											
General Fund - 01	57,276,737	74,625,747	97,833,382	93,308,608	-	-	-	209,672,024	209,548,005	209,917,261.81	209,917,261.81
Road Fund - 02	2,955,860	4,271,923	4,123,253	5,040,430	-	-	-	4,461,236	4,681,260	4,052,323.74	4,052,323.74
Jail Fund - 03	1,413,784	1,408,223	1,795,071	464,491	-	-	-	43,345	459,402	433,131.91	433,131.91
LGEA Fund - 04	6,735	-	-	-	-	-	-	-	-	-	-
CDBG Funds - 7	-	-	-	-	-	-	-	-	-	-	-
Golf Fund - 22	308,998	297,276	429,900	305,561	-	-	-	439,221	416,221	426,238.76	426,238.76
COLT Fund - 23	17,887,382	13,046,765	13,361,077	13,205,239	-	-	-	12,526,810	13,139,358	12,964,764.30	12,964,764.30
Opioid Settlement Fund - 74	1,170,824	2,216,919	2,574,986	537,005	-	-	-	2,580,344	3,052,126	3,057,999.97	3,057,999.97
Dispatch Fund - 75	5,070,741	5,117,818	4,947,323	3,534,031	-	-	-	4,313,593	4,084,218	3,702,775.87	3,702,775.87
ARPA Fund - 84	13,123,819	9,165,565	6,212,350	8,514,180	-	-	-	6,204,381	5,259,598	5,152,034.31	5,152,034.31
Clerk Record Storage Fund - 85	1,287,584	816,928	824,885	21,898	-	-	-	850,285	819,460	844,483.25	844,483.25
<b>Total Reserve Balance</b>	<b>100,502,464</b>	<b>110,967,162</b>	<b>132,102,227</b>	<b>124,931,444</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>241,091,240</b>	<b>241,459,649</b>	<b>240,551,013.92</b>	<b>240,551,013.92</b>

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	September	FY 2026 YTD
<b>CASH BALANCE JULY 1ST</b>	<b>26,533,027</b>	<b>57,276,737</b>	<b>74,625,747</b>	<b>74,625,747</b>	<b>98,998,840</b>	-	<b>98,998,840</b>	<b>97,833,382</b>	-	-	<b>97,833,382</b>
<b>Revenue from Operations</b>											
Total Revenue from Taxes	24,614,869	52,420,039	51,503,159	7,198,768	50,982,500	-	50,982,500	503,643	5,473,601	1,630,067	7,607,311
Total Revenue in Lieu of Taxes	97,534	198,121	251,618	14,908	297,700	-	297,700	33,125	8,267	63,995	105,387
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	42,734	171,000	-	171,000	14,291	14,247	14,247	42,784
Total Intragovernmental Revenue	19,398,861	3,632,229	29,385,861	22,264,904	127,343,910	-	127,343,910	117,104,366	1,819,273	2,319,409	121,243,047
Total Revenue from Charges for Services	1,945,253	1,952,104	2,068,553	480,018	2,047,800	-	2,047,800	175,013	96,583	91,816	363,411
Total Revenue from Other Sources	4,339,810	7,944,613	7,570,705	1,164,733	12,246,850	-	12,246,850	163,855	547,308	254,349	965,513
Total Revenue Earned from Interest	2,640,002	5,189,689	5,649,238	1,368,622	7,200,000	-	7,200,000	561,355	827,512	780,179	2,169,045
<b>Total Revenue from Operations</b>	<b>58,944,774</b>	<b>73,554,200</b>	<b>98,677,318</b>	<b>32,940,660</b>	<b>202,219,760</b>	-	<b>202,219,760</b>	<b>118,964,698</b>	<b>8,786,790</b>	<b>5,154,062</b>	<b>132,905,550</b>
<b>Expenditures</b>											
Total Office of Judge/Executive	1,190,774	1,282,554	1,362,734	363,671	1,466,760	-	1,466,760	148,147	105,083	103,803	357,033
Total Office of County Attorney	247,865	250,954	254,539	141,997	259,810	-	259,810	17,377	111,585	11,585	140,546
Total Office of County Clerk	40,787	40,702	50,853	137	75,000	-	75,000	-	238	-	238
Total Office of County Sheriff	38,906	60,404	50,375	25,240	65,000	-	65,000	2,730	-	29,568	32,298
Total Office of County Coroner	263,145	304,765	301,287	71,974	332,460	-	332,460	23,966	37,978	22,685	84,628
Total County Commissioners	233,788	244,754	254,292	67,304	261,820	-	261,820	29,476	19,805	19,805	69,086
Total PVA	257,338	258,671	256,615	64,434	258,600	-	258,600	64,018	416	417	64,852
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	444,409	1,725,510	-	1,725,510	177,273	119,495	119,797	416,565
Total Technology Services	1,437,822	1,639,352	1,851,879	530,051	1,843,060	-	1,843,060	207,950	138,073	127,694	473,717
Total County Law Library	1,200	1,200	1,200	-	1,200	-	1,200	-	-	-	-
Total Election Expense	706,662	871,666	450,026	68,753	462,000	-	462,000	-	12,630	4,629	17,259
Total Planning & Zoning	39,251	26,114	27,836	6,594	35,000	-	35,000	2,428	2,224	1,820	6,472
Total Economic Development	-	11,493	-	-	185,070	-	185,070	-	-	-	-
Total Courthouse - Independence	966,499	595,582	856,726	182,011	665,710	179,144	844,854	22,508	22,876	15,924	61,308
Total Kenton County Justice Center	1,085,902	950,697	1,709,299	275,960	4,519,380	389,777	4,909,157	367,516	194,062	180,121	741,698
Total Parking Garage	719,775	889,029	629,868	134,379	878,440	252,064	1,130,504	7,804	412,478	42,637	462,919
Total Courthouse - Covington	828,349	841,710	980,583	219,610	1,088,820	38,150	1,126,970	96,190	77,834	59,782	233,806
Total County Police	5,383,292	5,710,679	6,006,529	1,477,868	6,813,130	-	6,813,130	599,740	394,215	428,373	1,422,328
Total Emergency Management	639,788	628,441	604,939	206,496	1,449,270	255,871	1,705,141	112,814	46,650	33,019	192,483
Total Dispatch - General Fund	-	-	-	-	-	-	-	-	-	-	-
Total Forest Fire Prevention	1,147	1,147	1,147	-	1,500	-	1,500	-	-	890	890
Total Commonwealth Attorney	9,990	9,438	6,576	1,832	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	389,087	2,067,510	-	2,067,510	193,837	147,521	112,481	453,839
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	11,697	41,000	-	41,000	2,522	5,044	4,083	11,649
Total County Parks	835,202	890,707	1,245,176	330,870	1,378,570	523	1,379,093	128,269	123,082	122,210	373,561
Total Other Cultural Programs	120,000	120,000	120,000	-	178,600	28,000	206,600	55,000	-	-	55,000
Total Transportation Services	-	8,363,492	8,722,483	1,998,402	9,014,710	-	9,014,710	676,225	676,225	676,225	2,028,676
Total G.O. Bonds	3,914,183	3,911,521	3,913,858	1,542,747	5,736,840	-	5,736,840	-	1,521,997	-	1,521,997
Total Site Development	-	2,704,640	9,819,878	225,247	136,805,000	-	136,805,000	122,597	59,789	646,525	828,911
Total Capital Projects	2,144,485	2,137,102	10,725,162	804,433	41,364,000	174,126	41,538,126	1,617,415	2,192,131	903,771	4,713,318
Total General Administrative Expenses	3,420,378	8,859,556	5,491,135	2,067,754	16,094,790	3,801,757	19,896,547	2,315,278	963,625	116,961	3,395,864
Total Fringe Benefits	1,723	1,545	46	-	18,000	-	18,000	-	-	-	-
<b>Total Expenditures</b>	<b>27,621,064</b>	<b>45,236,881</b>	<b>59,497,067</b>	<b>11,757,798</b>	<b>235,538,050</b>	<b>5,237,413</b>	<b>240,775,463</b>	<b>7,076,056</b>	<b>7,410,809</b>	<b>3,784,805</b>	<b>18,271,670</b>

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	September	FY 2026 YTD
Net Activity Before Transfers and Contingent Appr.	31,323,710	28,317,320	39,180,251	21,182,861	(33,318,290)	(5,237,413)	(38,555,703)	111,888,642	1,375,981	1,369,256	114,633,879
<b>Transfers, Contingent Appropriations, Bond Rec</b>											
<b>Total Transfers and Bond Receipts</b>	(580,000)	(10,968,310)	(15,972,616)	(2,500,000)	31,800,000	-	31,800,000	(50,000)	(1,500,000)	(1,000,000)	(2,550,000)
<b>Total Contingent Appropriations</b>	-	-	-	-	(97,480,550)	5,237,413	(92,243,137)	-	-	-	-
<b>Total Transfers and Contingent Appropriations</b>	<b>(580,000)</b>	<b>(10,968,310)</b>	<b>(15,972,616)</b>	<b>(2,500,000)</b>	<b>(65,680,550)</b>	<b>5,237,413</b>	<b>(60,443,137)</b>	<b>(50,000)</b>	<b>(1,500,000)</b>	<b>(1,000,000)</b>	<b>(2,550,000)</b>
Cash Balance	57,276,737	74,625,747	97,833,382	93,308,608	-	-	-	209,672,024	209,548,005	209,917,262	209,917,262

**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	September	FY 2026 YTD
<b>Revenue from Taxes</b>											
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	574,504	2,265,000	-	2,265,000	197,614	196,344	180,431	574,388
4104 Delinquent Property Taxes	197,754	197,465	169,686	116,372	190,000	-	190,000	32,918	88,602	2,947	124,467
4120 Latonia Lakes Prop. Tax	24,522	25,900	28,706	378	25,000	-	25,000	122	607	149	878
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	61,315	800,000	-	800,000	-	1,643	51,696	53,339
4134 Occupational License Fees	-	27,226,708	26,031,842	6,076,454	26,000,000	-	26,000,000	114,198	5,038,879	1,255,249	6,408,325
4135 Deed Transfer Tax	1,172,084	1,189,418	1,109,608	313,140	1,000,000	-	1,000,000	107,817	100,697	91,601	300,115
4141 Vehicle Rental Tax	57,905	227,044	618,057	56,604	500,000	-	500,000	50,975	46,830	47,994	145,798
<b>Total Revenue from Taxes</b>	<b>24,614,869</b>	<b>52,420,039</b>	<b>51,503,159</b>	<b>7,198,768</b>	<b>50,982,500</b>	<b>-</b>	<b>50,982,500</b>	<b>503,643</b>	<b>5,473,601</b>	<b>1,630,067</b>	<b>7,607,311</b>
<b>Revenue in Lieu of Taxes</b>											
4210 Payment In Lieu Of Tax	97,534	198,121	251,618	14,908	297,700	-	297,700	33,125	8,267	63,995	105,387
<b>Total Revenue in Lieu of Taxes</b>	<b>97,534</b>	<b>198,121</b>	<b>251,618</b>	<b>14,908</b>	<b>297,700</b>	<b>-</b>	<b>297,700</b>	<b>33,125</b>	<b>8,267</b>	<b>63,995</b>	<b>105,387</b>
<b>Revenue from Fees</b>											
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	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue from Fees</b>	<b>5,736,811</b>	<b>2,045,994</b>	<b>2,077,237</b>	<b>405,972</b>	<b>1,930,000</b>	<b>-</b>	<b>1,930,000</b>	<b>409,051</b>	<b>-</b>	<b>-</b>	<b>409,051</b>
<b>Revenue from License &amp; Permits</b>											
4401 Business Licenses	722	499	-	-	-	-	-	-	-	-	-
4417 Catv Franchise Fees	170,911	170,911	170,947	42,734	171,000	-	171,000	14,291	14,247	14,247	42,784
<b>Total Revenue from License &amp; Permits</b>	<b>171,633</b>	<b>171,410</b>	<b>170,947</b>	<b>42,734</b>	<b>171,000</b>	<b>-</b>	<b>171,000</b>	<b>14,291</b>	<b>14,247</b>	<b>14,247</b>	<b>42,784</b>
<b>Intragovernmental Revenue</b>											
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	975	1,382
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	1,516,499	5,170,727
4506.050 AOC Courtroom Const Reim	-	-	-	-	3,525,000	-	3,525,000	-	-	-	-
4509 School Transportation Rec	-	740,429	770,256	770,256	900,000	-	900,000	-	-	764,876	764,876
4510 State Grants	257,123	246,864	325,099	8,884	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	21,000,000	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	-	-	648	648
4539 Police Incentive Pay	200,227	190,574	192,539	45,597	267,620	-	267,620	16,219	13,216	13,724	43,159
4541 Des/Haz Mat'l Cleanup Fee	141,465	21,549	20,209	11,217	10,000	-	10,000	-	-	-	-
4542 Federal & State Ema Reimb	91,224	104,834	56,454	2,427	70,000	-	70,000	-	-	-	-
4552 Rec From School Board	123,176	138,450	209,500	35,500	295,130	-	295,130	67,046	-	22,687	89,733
<b>Total Intragovernmental Revenue</b>	<b>19,398,861</b>	<b>3,632,229</b>	<b>29,385,861</b>	<b>22,264,904</b>	<b>127,343,910</b>	<b>-</b>	<b>127,343,910</b>	<b>117,104,366</b>	<b>1,819,273</b>	<b>2,319,409</b>	<b>121,243,047</b>
<b>Revenue from Charges for Services</b>											
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	7,519	-	-	-	1,120	4,910	2,290	8,320
4604.030 Misc Park Receipts	5,272	4,628	774	100	-	-	-	-	-	4,883	4,883

**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	September	FY 2026 YTD
4604.031	Program Partnerships/Grnt	600	700	1,200	-	-	-	-	-	-	-	-
4604.032	Shelterhouse Rentals	32,252	35,950	41,203	10,285	-	-	-	3,245	2,964	1,901	8,111
4604.033	Wild Wednesday Rec/Grnts	2,686	3,227	5,457	1,243	-	-	-	111	66	-	177
4607	Parking Receipts	1,013,870	956,298	1,008,006	267,253	1,000,000	-	1,000,000	109,653	50,992	71,446	232,092
4610	Mdt Payments	5,000	5,000	5,000	-	-	-	-	-	-	-	-
4612	Animal Shelter Fees	138,735	124,460	118,316	19,805	120,000	-	120,000	11,730	17,500	11,205	40,435
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	5,250	590,800	-	590,800	-	-	-	-
4615.020	PVA DP Service Fees	56,413	64,364	65,668	65,668	-	-	-	-	-	-	-
4615.021	Co Clerk DP Service Fees	2,062	6,700	12,244	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	21,499	-	-	-	-	-	-	-
4643	Postage Reimbursement	354	247	-	-	-	-	-	-	-	-	-
4644	Warrant Service Fees	2,405	610	979	230	1,000	-	1,000	195	135	90	420
<b>Total Revenue from Charges for Services</b>		<b>1,945,253</b>	<b>1,952,104</b>	<b>2,068,553</b>	<b>480,018</b>	<b>2,047,800</b>	<b>-</b>	<b>2,047,800</b>	<b>175,013</b>	<b>96,583</b>	<b>91,816</b>	<b>363,411</b>
<b>Revenue from Miscellaneous Sources</b>												
4703	Concession Receipts	5,211	5,789	5,543	1,489	5,500	-	5,500	553	541	573	1,666
4704	Sale Surplus Property	222,924	304,061	262,500	48,522	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	36,601	182,500	-	182,500	10,695	16,250	10,709	37,654
4711.019	Riedlin Schott Room Rent	4,825	2,525	2,725	875	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	5,273	15,820
4712.015	Commonwealth Atty Rent	79,632	79,632	79,632	39,816	79,640	-	79,640	19,908	-	19,908	39,816
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	19,500	78,000	-	78,000	6,500	6,500	6,500	19,500
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	9,042	35,000	-	35,000	1,967	4,041	1,451	7,459
4728.008	Private Grant/Donation	8,648	27,030	8,923	1,043	-	-	-	-	-	100	100
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	8,512	15,000	-	15,000	3,666	(430)	32,006	35,242
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	65,863	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	94,104	493,560	-	493,560	26,774	42,234	29,975	98,982
4755	Drug Strike Force Wage/FB	461,231	474,271	477,433	132,186	502,960	-	502,960	54,363	40,355	38,804	133,521
4756	Police Services Reimb	33,782	36,336	59,240	12,773	30,000	-	30,000	5,871	11,078	3,390	20,339
4760	Court Settlement	-	-	-	-	-	-	-	-	-	1,403	1,403
4761	Local Asset Forfeiture	36,458	7,265	13,591	-	5,000	-	5,000	-	-	10,033	10,033
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	13,948	50,000	-	50,000	-	-	1,827	1,827
4771	Colt Tax Collection Fee	811,342	873,759	926,640	195,604	900,000	-	900,000	9,899	143,477	46,827	200,203
4772	City Tax Refund Reimburse	-	577,022	320,720	125,715	300,000	-	300,000	9,110	29,213	45,571	83,895
4780	Fines And Forfeitures	1,837	50	825	200	-	-	-	-	-	-	-
4799	Allocation Colt Administr	523,500	198,500	198,500	-	198,500	-	198,500	-	-	-	-
<b>Total Revenue from Other Sources</b>		<b>4,339,810</b>	<b>7,944,613</b>	<b>7,570,705</b>	<b>1,164,733</b>	<b>12,246,850</b>	<b>-</b>	<b>12,246,850</b>	<b>163,855</b>	<b>547,308</b>	<b>254,349</b>	<b>965,513</b>
<b>Revenue Earned from Interest</b>												
4806	Interest On Checking Acct	803,988	1,384,425	1,344,789	372,757	1,200,000	-	1,200,000	108,724	106,584	101,812	317,120
4808	Interest On Asset Mgmt Ac	1,836,014	3,805,265	4,304,449	995,865	6,000,000	-	6,000,000	452,630	720,928	678,367	1,851,925
<b>Total Revenue Earned from Interest</b>		<b>2,640,002</b>	<b>5,189,689</b>	<b>5,649,238</b>	<b>1,368,622</b>	<b>7,200,000</b>	<b>-</b>	<b>7,200,000</b>	<b>561,355</b>	<b>827,512</b>	<b>780,179</b>	<b>2,169,045</b>
<b>Surplus, Borrowing and Transfers</b>												
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

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	September	FY 2026 YTD
4905	Bond Issue Proceeds	-	-	-	-	60,000,000	-	60,000,000	-	-	-	-
4909	Transfer To Other Funds	(7,920,000)	(17,968,310)	(16,698,850)	(2,500,000)	(28,200,000)	-	(28,200,000)	(50,000)	(1,500,000)	(1,000,000)	(2,550,000)
4910	Transfer From Other Funds	7,340,000	7,000,000	726,234	-	-	-	-	-	-	-	-
<b>Total Surplus, Borrowing and Transfers</b>		<b>25,953,027</b>	<b>46,308,427</b>	<b>58,653,131</b>	<b>72,125,747</b>	<b>130,798,840</b>	<b>-</b>	<b>130,798,840</b>	<b>97,783,382</b>	<b>(1,500,000)</b>	<b>(1,000,000)</b>	<b>95,283,382</b>
<b>Grand Total Revenue General Fund</b>		<b>84,897,801</b>	<b>119,862,628</b>	<b>157,330,449</b>	<b>105,066,407</b>	<b>333,018,600</b>	<b>-</b>	<b>333,018,600</b>	<b>216,748,080</b>	<b>7,286,790</b>	<b>4,154,062</b>	<b>228,188,932</b>

**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	September	FY 2026 YTD	Encumbrance
<b>Office of Judge/Executive (5001)</b>													
101	Elected Official	137,649	144,313	148,849	39,499	156,990	-	156,990	17,417	11,611	11,611	40,640	-
103	Deputy	194,718	186,024	191,311	50,845	197,050	-	197,050	22,414	14,943	14,943	52,300	-
105	Administrator	71,714	141,916	148,981	46,320	181,430	-	181,430	20,408	13,699	13,699	47,807	-
106	Director External Affairs	118,441	124,866	130,911	34,754	136,920	-	136,920	15,382	10,329	10,329	36,041	-
165	Admin Staff Salary	215,258	268,573	316,859	89,368	340,310	-	340,310	32,225	26,057	25,843	84,125	-
186	Longevity	719	685	718	-	760	-	760	-	-	-	-	-
189	Unused Sick Pay	71,988	-	-	-	-	-	-	-	-	-	-	-
201	Social Security	60,337	65,085	70,927	19,472	77,530	-	77,530	8,101	5,761	5,745	19,607	-
202	Retirement	181,474	182,795	180,531	43,024	192,740	-	192,740	20,141	13,977	13,799	47,917	-
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	34,542	109,740	-	109,740	10,040	6,333	6,333	22,707	-
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	3,173	25,000	-	25,000	1,034	1,903	914	3,851	2,400
573	Telephone	8,799	9,242	7,871	2,672	10,000	-	10,000	984	468	587	2,039	-
<b>Total Office of Judge/Executive</b>		<b>1,190,774</b>	<b>1,282,554</b>	<b>1,362,734</b>	<b>363,671</b>	<b>1,466,760</b>	<b>-</b>	<b>1,466,760</b>	<b>148,147</b>	<b>105,083</b>	<b>103,803.41</b>	<b>357,033</b>	<b>2,400</b>
<b>Office of County Attorney (5005)</b>													
101	Elected Official	57,958	60,771	66,068	18,838	69,220	-	69,220	7,679	5,119	5,119	17,917	-
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	7,470	28,860	-	28,860	3,202	2,134	2,134	7,470	-
201	Social Security	6,170	6,624	7,030	1,974	7,510	-	7,510	815	543	543	1,902	-
202	Retirement	22,059	20,660	18,491	5,185	18,270	-	18,270	2,026	1,351	1,351	4,727	-
203	Vision Care	-	-	-	-	530	-	530	-	-	-	-	-
204	Life Insurance	250	250	250	-	250	-	250	-	-	-	-	-
205	Health & Dental Insurance	30,462	31,680	31,680	8,529	31,680	-	31,680	3,655	2,437	2,437	8,529	-
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	-	-	-	-	-
<b>Total Office of County Attorney</b>		<b>247,865</b>	<b>250,954</b>	<b>254,539</b>	<b>141,997</b>	<b>259,810</b>	<b>-</b>	<b>259,810</b>	<b>17,377</b>	<b>111,585</b>	<b>11,584.62</b>	<b>140,546</b>	<b>-</b>
<b>Office of County Clerk (5010)</b>													
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	137	10,000	-	10,000	-	238	-	238	-
<b>Total Office of County Clerk</b>		<b>40,787</b>	<b>40,702</b>	<b>50,853</b>	<b>137</b>	<b>75,000</b>	<b>-</b>	<b>75,000</b>	<b>-</b>	<b>238</b>	<b>-</b>	<b>238</b>	<b>-</b>
<b>Office of County Sheriff (5015)</b>													
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	25,080	45,000	-	45,000	-	-	29,568	29,568	-
<b>Total Office of County Sheriff</b>		<b>38,906</b>	<b>60,404</b>	<b>50,375</b>	<b>25,240</b>	<b>65,000</b>	<b>-</b>	<b>65,000</b>	<b>2,730</b>	<b>-</b>	<b>29,568.00</b>	<b>32,298</b>	<b>-</b>
<b>Office of County Coroner (5020)</b>													
101	Elected Official	51,939	54,880	54,880	14,775	56,480	-	56,480	6,455	4,344	4,344	15,143	-
103	Deputy	105,231	117,901	117,901	31,742	133,160	-	133,160	14,322	10,243	10,243	34,807	-
201	Social Security	12,221	13,447	13,447	3,620	14,510	-	14,510	1,618	1,137	1,137	3,892	-
202	Retirement	13,915	12,809	10,817	2,912	10,520	-	10,520	1,202	809	809	2,820	-
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	-	-	-	-	-
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	5,876	26,075	-
340	Vehicle Maintenance	-	-	-	-	500	-	500	-	-	-	-	-
481	Uniforms	-	-	-	-	600	-	600	-	-	-	-	-
576	Travel	10,381	12,543	10,488	2,114	10,500	-	10,500	369	1,246	277	1,892	-
<b>Total Office of County Coroner</b>		<b>263,145</b>	<b>304,765</b>	<b>301,287</b>	<b>71,974</b>	<b>332,460</b>	<b>-</b>	<b>332,460</b>	<b>23,966</b>	<b>37,978</b>	<b>22,684.80</b>	<b>84,628</b>	<b>-</b>

**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	September	FY 2026 YTD	Encumbrance
<b>County Commissioners (5025)</b>													
101	Elected Official	127,421	127,421	131,231	35,220	135,200	-	135,200	15,453	10,400	10,400	36,252	-
125	Fiscal Court Clerk Wages	60,479	65,378	69,006	18,311	72,190	-	72,190	8,110	5,446	5,446	19,002	-
201	Social Security	14,305	14,644	15,177	4,058	15,870	-	15,870	1,786	1,201	1,201	4,188	-
202	Retirement	16,202	15,259	13,601	3,609	13,450	-	13,450	1,510	1,014	1,014	3,538	-
203	Vision Care	-	-	-	-	350	-	350	-	-	-	-	-
204	Life Insurance	130	130	130	-	130	-	130	-	-	-	-	-
205	Health & Dental Insurance	9,000	15,840	22,680	6,106	22,680	-	22,680	2,617	1,745	1,745	6,106	-
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	-	-	-	-	-
<b>Total County Commissioners</b>		<b>233,788</b>	<b>244,754</b>	<b>254,292</b>	<b>67,304</b>	<b>261,820</b>	-	<b>261,820</b>	<b>29,476</b>	<b>19,805</b>	<b>19,805.07</b>	<b>69,086</b>	-
<b>PVA (5030)</b>													
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	1,934	7,500	-	7,500	418	416	417	1,252	-
<b>Total PVA</b>		<b>257,338</b>	<b>258,671</b>	<b>256,615</b>	<b>64,434</b>	<b>258,600</b>	-	<b>258,600</b>	<b>64,018</b>	<b>416</b>	<b>417.40</b>	<b>64,852</b>	<b>187,500</b>
<b>Board of Assessments (5035)</b>													
191	Board Member Fees	5,450	9,700	6,450	2,700	15,000	-	15,000	-	3,875	-	3,875	-
<b>Total Board of Assessments</b>		<b>5,450</b>	<b>9,700</b>	<b>6,450</b>	<b>2,700</b>	<b>15,000</b>	-	<b>15,000</b>	-	<b>3,875</b>	-	<b>3,875</b>	-
<b>County Treasurer (5040)</b>													
102	Statutory Appointee	140,464	159,574	142,435	78,692	140,420	-	140,420	15,776	10,593	10,593	36,962	-
127	Account Clerk Wages	263,192	293,976	304,643	85,104	372,670	-	372,670	41,735	27,729	27,706	97,170	-
133	Purchasing Personnel Wage	58,617	67,037	78,264	18,662	62,590	-	62,590	7,031	4,721	4,721	16,474	-
142	License Inspector Salary	358,458	419,132	483,875	120,609	525,210	-	525,210	58,134	39,089	38,890	136,113	-
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	22,932	85,600	-	85,600	9,307	6,231	6,214	21,753	-
202	Retirement	199,310	217,888	169,098	50,105	204,120	-	204,120	16,710	11,212	11,943	39,864	-
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	59,043	235,410	-	235,410	27,572	18,381	18,381	64,335	-
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	2,836	25,000	-	25,000	630	1,161	969	2,760	795
565	Printing/Copying/Forms	18,947	22,339	18,294	4,440	20,000	-	20,000	-	-	-	-	-
573	Telephone	7,074	7,034	4,563	1,945	7,500	-	7,500	378	377	378	1,133	-
<b>Total County Treasurer</b>		<b>1,347,265</b>	<b>1,533,277</b>	<b>1,601,481</b>	<b>444,409</b>	<b>1,725,510</b>	-	<b>1,725,510</b>	<b>177,273</b>	<b>119,495</b>	<b>119,797.37</b>	<b>416,565</b>	<b>795</b>
<b>Technology Services (5057)</b>													
107	Director	90,825	120,730	126,943	33,690	132,790	-	132,790	14,918	10,017	10,017	34,953	-
131	Data Processing Personnel	410,501	410,288	465,598	123,767	486,690	-	486,690	54,680	36,717	36,717	128,115	-
186	Longevity	770	803	836	-	870	-	870	-	-	-	-	-
189	Unused Sick Pay	-	15,485	-	-	-	-	-	-	-	-	-	-
201	Social Security	38,327	40,377	45,403	11,925	48,150	-	48,150	5,384	3,615	3,615	12,615	-
202	Retirement	144,610	118,824	112,059	26,643	117,180	-	117,180	13,376	8,980	8,980	31,336	-
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	30,360	104,520	-	104,520	11,809	7,873	7,873	27,555	-
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	164,167	634,500	-	634,500	89,276	61,183	36,326	186,785	17,918
413	Dp Supplies	4,295	4,832	4,735	1,586	5,050	-	5,050	36	24	328	388	23

**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	September	FY 2026 YTD	Encumbrance
573	Telephone	5,857	5,892	5,664	1,831	5,500	-	5,500	760	397	361	1,518	-
703.075	Communications - It Lines	141,353	151,743	207,451	48,671	170,310	-	170,310	17,690	9,083	23,370	50,143	5,760
705	Data Processing Equipment	29,919	28,050	46,744	14,712	58,080	-	58,080	20	183	106	309	20,662
<b>Total Technology Services</b>		<b>1,437,822</b>	<b>1,639,352</b>	<b>1,851,879</b>	<b>530,051</b>	<b>1,843,060</b>	-	<b>1,843,060</b>	<b>207,950</b>	<b>138,073</b>	<b>127,694.36</b>	<b>473,717</b>	<b>44,363</b>
<b>County Law Library (5060)</b>													
101	Elected Official	1,200	1,200	1,200	-	1,200	-	1,200	-	-	-	-	-
<b>Total County Law Library</b>		<b>1,200</b>	<b>1,200</b>	<b>1,200</b>	<b>-</b>	<b>1,200</b>	-	<b>1,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Election Expense (5065)</b>													
192	Election Officers	161,411	235,523	156,618	7,165	160,000	-	160,000	-	-	4,629	4,629	-
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	1,837	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	55,380	160,000	-	160,000	-	-	-	-	68,588
737	Voting Machines	312,295	470,085	44,860	-	50,000	-	50,000	-	12,630	-	12,630	-
<b>Total Election Expense</b>		<b>706,662</b>	<b>871,666</b>	<b>450,026</b>	<b>68,753</b>	<b>462,000</b>	-	<b>462,000</b>	<b>-</b>	<b>12,630</b>	<b>4,628.95</b>	<b>17,259</b>	<b>68,588</b>
<b>Planning &amp; Zoning (5070)</b>													
502	Bldg & Zoning Admin	39,251	26,114	27,836	6,594	35,000	-	35,000	2,428	2,224	1,820	6,472	-
<b>Total Planning &amp; Zoning</b>		<b>39,251</b>	<b>26,114</b>	<b>27,836</b>	<b>6,594</b>	<b>35,000</b>	-	<b>35,000</b>	<b>2,428</b>	<b>2,224</b>	<b>1,819.90</b>	<b>6,472</b>	<b>-</b>
<b>Economic Development (5075)</b>													
515.092	J Spears Licking River Gr	-	11,493	-	-	185,070	-	185,070	-	-	-	-	-
<b>Total Economic Development</b>		<b>-</b>	<b>11,493</b>	<b>-</b>	<b>-</b>	<b>185,070</b>	-	<b>185,070</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Courthouse - Independence (5080)</b>													
175	Bldg Maint Pers Wages	145,355	83,168	87,091	23,151	91,040	-	91,040	10,228	6,868	6,868	23,964	-
186	Longevity	601	-	-	-	-	-	-	-	-	-	-	-
189	Unused Sick Pay	37,580	-	-	-	-	-	-	-	-	-	-	-
201	Social Security	13,959	6,315	6,639	1,757	6,970	-	6,970	783	526	526	1,835	-
202	Retirement	36,182	19,411	17,166	4,563	16,960	-	16,960	1,904	1,279	1,279	4,462	-
203	Vision Care	300	-	-	-	180	-	180	-	-	-	-	-
204	Life Insurance	250	250	130	-	130	-	130	-	-	-	-	-
205	Health & Dental Insurance	28,565	22,680	15,840	6,106	9,000	-	9,000	1,038	692	692	2,423	-
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	12,443	104,000	-	104,000	5,544	9,839	6,232	21,615	4,511
340.160	Vehicle Repairs / Fleet	1,194	273	105	-	4,000	-	4,000	-	96	-	96	-
365	Security Services	743	869	746	249	1,580	-	1,580	-	497	-	497	-
366	Solid Waste Collection	720	781	780	195	1,080	-	1,080	65	65	65	195	-
429	Gasoline	-	315	-	-	1,000	-	1,000	-	-	-	-	-
429.097	Gasoline / Fleet Charges	3,710	1,313	1,342	197	2,500	-	2,500	217	206	-	424	-
475	Tools	332	1,028	1,500	638	2,500	-	2,500	126	32	46	204	-
481	Uniforms	140	878	453	-	1,550	-	1,550	-	-	-	-	-
573	Telephone	2,249	1,629	1,975	578	2,220	-	2,220	199	149	150	498	-
578	Utilities	13,685	15,117	16,217	4,044	21,700	-	21,700	2,340	1,622	18	3,980	-
581	Water And Sewer	2,503	3,001	4,126	1,096	6,100	-	6,100	63	1,003	48	1,114	-
742	Building & Construction	616,875	351,068	610,026	126,995	390,000	179,144	569,144	-	-	-	-	179,144
<b>Total Courthouse - Independence</b>		<b>966,499</b>	<b>595,582</b>	<b>856,726</b>	<b>182,011</b>	<b>665,710</b>	<b>179,143.54</b>	<b>844,854</b>	<b>22,508</b>	<b>22,876</b>	<b>15,923.72</b>	<b>61,308</b>	<b>183,655</b>
<b>Kenton County Justice Center (5081)</b>													
185	Other Salaries	23,780	25,000	25,000	-	30,000	-	30,000	-	-	-	-	-
315	Contracts With Private Agencies	459,565	481,456	497,578	121,926	515,900	-	515,900	41,739	41,739	41,739	125,218	387,673
365	Security Services	420	450	360	120	1,000	-	1,000	-	240	-	240	-
366	Solid Waste Collection	18,169	19,313	19,088	5,514	21,200	-	21,200	1,731	1,666	1,666	5,062	1,179
406	Bldg Maint Supplies	2,278	3,427	3,494	152	4,900	-	4,900	536	255	536	1,327	-

**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	September	FY 2026 YTD	Encumbrance
573	Telephone	4,715	4,400	4,824	1,438	5,100	-	5,100	402	378	378	1,158	-
578	Utilities	305,077	314,717	325,016	116,430	389,280	-	389,280	29,725	34,387	26,301	90,413	-
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	109,501	515,502	50,410
<b>Total Kenton County Justice Center</b>		<b>1,085,902</b>	<b>950,697</b>	<b>1,709,299</b>	<b>275,960</b>	<b>4,519,380</b>	<b>389,777.46</b>	<b>4,909,157</b>	<b>367,516</b>	<b>194,062</b>	<b>180,120.99</b>	<b>741,698</b>	<b>439,263</b>
<b>Parking Garage (5085)</b>													
315	Contracts With Private Agencies	376,068	389,878	462,466	105,718	466,800	-	466,800	436	73,478	34,452	108,366	4,048
336	Equipment Repairs	6,750	5,698	1,919	318	9,000	-	9,000	-	318	-	318	-
352	Elevator Maintenance	10,404	11,700	11,902	2,917	14,100	-	14,100	998	998	1,796	3,793	9,274
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	22,601	85,200	-	85,200	6,096	7,089	6,046	19,231	-
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	2,283	294,000	252,064	546,064	-	329,961	342	330,304	92,000
<b>Total Parking Garage</b>		<b>719,775</b>	<b>889,029</b>	<b>629,868</b>	<b>134,379</b>	<b>878,440</b>	<b>252,064.00</b>	<b>1,130,504</b>	<b>7,804</b>	<b>412,478</b>	<b>42,636.62</b>	<b>462,919</b>	<b>105,322</b>
<b>Courthouse - Covington (5086)</b>													
315	Contracts With Private Agencies	437,343	461,187	477,645	117,300	511,000	-	511,000	40,156	40,156	40,156	120,467	361,402
329.161	Riedlin Schott Room Exp	1,736	16,037	-	-	20,000	-	20,000	-	-	-	-	-
334	Building And Grounds	43,539	19,241	46,603	4,327	65,500	-	65,500	291	1,040	3,358	4,689	2,568
365	Security Services	647	881	836	279	2,120	-	2,120	-	557	-	557	-
366	Solid Waste Collection	4,594	5,247	4,781	1,193	7,000	-	7,000	409	409	561	1,379	-
406	Bldg Maint Supplies	8,760	9,198	8,684	2,057	11,100	-	11,100	1,077	1,292	646	3,016	-
573	Telephone	8,358	7,990	9,961	2,831	10,300	-	10,300	561	554	561	1,675	-
578	Utilities	274,227	289,004	297,193	76,806	331,800	-	331,800	52,908	31,034	83	84,025	-
581	Water And Sewer	32,426	30,850	44,613	14,818	60,000	-	60,000	789	2,791	2,135	5,715	-
740	Aoc Building Repairs	16,718	2,075	90,267	-	70,000	38,150	108,150	-	-	12,283	12,283	78,308
<b>Total Courthouse - Covington</b>		<b>828,349</b>	<b>841,710</b>	<b>980,583</b>	<b>219,610</b>	<b>1,088,820</b>	<b>38,150.00</b>	<b>1,126,970</b>	<b>96,190</b>	<b>77,834</b>	<b>59,782.37</b>	<b>233,806</b>	<b>442,278</b>
<b>County Police (5105)</b>													
107	Director	115,878	131,154	136,992	36,476	141,810	-	141,810	16,076	10,794	10,794	37,664	-
108	Police Officer Salaries	1,966,484	2,150,337	2,307,673	611,064	2,481,850	-	2,481,850	246,253	163,807	171,250	581,310	-
119	School Resource Officer	166,279	187,043	245,064	51,913	303,200	-	303,200	33,498	23,259	22,115	78,872	-
135	Law Enforcement Navigators	-	-	-	-	300,830	-	300,830	-	-	5,644	5,644	-
165	Admin Staff Salary	75,730	76,476	78,744	20,962	88,350	-	88,350	9,111	6,665	6,452	22,228	-
178	Overtime	197,493	234,000	297,334	90,221	227,480	-	227,480	35,246	16,370	22,781	74,398	-
181	Police Incentive Pay	156,965	151,297	169,876	40,463	182,480	-	182,480	16,842	11,293	13,621	41,755	-
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	18,033	96,650	-	96,650	8,833	-	9,488	18,321	-
188	Court Attendance Pay	9,584	8,449	6,625	407	10,000	-	10,000	1,234	815	714	2,763	-
189	Unused Sick Pay	43,596	26,531	16,340	-	-	-	-	-	-	-	-	-
201	Social Security	213,628	234,657	256,133	66,325	294,850	-	294,850	27,907	17,686	19,946	65,539	-
202	Retirement	1,105,063	1,081,354	1,063,343	272,773	1,282,470	-	1,282,470	103,672	65,470	70,828	239,970	-
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	136,014	626,470	-	626,470	57,742	39,689	44,017	141,447	-
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	5,793	15,100	-	15,100	7,649	740	1,646	10,035	-
329	Janitorial Services	4,141	13,401	17,172	4,167	17,730	-	17,730	1,417	1,417	1,417	4,251	-
330	Uniform Cleaning	9,316	11,947	12,679	3,089	12,500	-	12,500	-	880	1,112	1,992	-
334	Building And Grounds	15,606	14,100	11,782	3,708	17,500	-	17,500	1,054	1,831	1,142	4,027	1,406
340	Vehicle Maintenance	621	856	1,120	231	1,500	-	1,500	30	60	40	130	-
340.160	Vehicle Repairs / Fleet	50,287	42,870	45,749	9,169	54,000	-	54,000	2,701	9,582	6,214	18,496	-
366	Solid Waste Collection	1,718	1,447	1,532	330	2,000	-	2,000	110	110	110	330	-
369	Towing Service	1,040	550	533	-	1,550	-	1,550	-	828	-	828	-
398.134	Police Services	8,118	11,040	11,509	2,935	13,230	-	13,230	-	-	110	110	66

**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	September	FY 2026 YTD	Encumbrance
401	Ammunition & Firearms	14,749	9,561	21,312	198	18,530	-	18,530	500	-	-	500	(500)
403	Animal Food	2,734	2,297	3,399	1,214	3,080	-	3,080	515	-	-	515	-
429	Gasoline	8,728	7,897	7,051	1,613	7,580	-	7,580	1,616	758	-	2,374	789
429.097	Gasoline / Fleet Charges	113,162	102,529	98,611	15,315	87,580	-	87,580	6,829	7,623	234	14,687	7,117
445	Office Supplies	7,221	7,523	7,382	1,741	7,640	-	7,640	472	636	159	1,266	333
481	Uniforms	19,440	33,561	34,273	5,950	28,000	-	28,000	2,106	3,918	3,004	9,028	-
548	Special Projects	597	71,581	1,557	-	7,450	-	7,450	1,789	496	1,154	3,439	(1,789)
560	Merit Board Expenses	-	200	37	37	300	-	300	-	-	74	74	-
569	Registration & Training	5,218	4,765	3,718	535	7,450	-	7,450	-	300	-	300	1,950
573	Telephone	18,471	18,177	17,065	5,102	17,600	-	17,600	2,649	1,622	1,631	5,902	-
578	Utilities	30,097	32,834	33,775	9,912	36,720	-	36,720	2,745	3,143	2,789	8,676	-
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	4,023	2,000	-	2,000	-	-	-	-	-
717	Law Enforcement Equipment	72,126	133,383	142,245	4,482	148,810	-	148,810	1,252	3,490	1,765	6,507	2,789
741	Other Capital Projects	24,338	69,585	83,522	18,152	35,000	-	35,000	-	-	-	-	8,107
752	Asset Forfeiture Expenses	100,698	62,935	68,518	21,766	71,450	-	71,450	4,644	58	8,123	12,825	531
752.071	State Asset Forfeitures	40,000	22,107	24,239	8,208	3,090	-	3,090	750	-	-	750	-
<b>Total County Police</b>		<b>5,383,292</b>	<b>5,710,679</b>	<b>6,006,529</b>	<b>1,477,868</b>	<b>6,813,130</b>	<b>-</b>	<b>6,813,130</b>	<b>599,740</b>	<b>394,215</b>	<b>428,372.91</b>	<b>1,422,328</b>	<b>20,798</b>
<b>Emergency Management (5135)</b>													
107	Director	118,777	124,866	130,911	34,754	136,920	-	136,920	15,382	10,329	10,329	36,041	-
121	Arson Investigator	68,460	72,263	75,666	20,118	79,090	-	79,090	8,886	5,967	5,967	20,819	-
165	Admin Staff Salary	45,014	49,757	51,805	13,621	87,980	-	87,980	6,131	3,640	4,372	14,143	-
201	Social Security	17,658	18,760	19,648	5,201	23,260	-	23,260	2,315	1,518	1,574	5,407	-
202	Retirement	57,400	55,870	51,625	13,542	61,850	-	61,850	5,428	3,943	3,943	13,314	-
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	4,846	18,000	-	18,000	2,077	1,385	1,385	4,846	-
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	-	-	-	-	-
314	Contracts - Govt Agencies	1,000	1,000	1,000	1,000	1,500	-	1,500	-	-	-	-	-
340.160	Vehicle Repairs / Fleet	1,192	2,103	2,274	71	4,200	-	4,200	1,367	224	443	2,034	-
343	Medical Services	16,667	26,667	20,000	5,000	20,000	-	20,000	1,667	1,667	1,667	5,000	15,000
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 Mat'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	422	15,400	-	15,400	509	742	64	1,315	916
429	Gasoline	4,486	3,999	3,184	813	8,000	-	8,000	833	391	-	1,224	472
429.097	Gasoline / Fleet Charges	1,267	1,133	1,566	246	3,500	-	3,500	75	88	114	277	-
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	2,574	12,000	-	12,000	863	617	618	2,098	-
578	Utilities	3,177	3,013	4,639	777	4,200	-	4,200	282	269	2,543	3,094	-
706	Kenton County Fire Chiefs	18,802	93,364	56,906	12,566	792,031	250,000	1,042,031	13,000	-	-	13,000	237,506
739	Other Equipment	9,909	7,625	14,274	13,997	45,000	5,871	50,871	-	5,871	-	5,871	595
<b>Total Emergency Management</b>		<b>639,788</b>	<b>628,441</b>	<b>604,939</b>	<b>206,496</b>	<b>1,449,270</b>	<b>255,871.00</b>	<b>1,705,141</b>	<b>112,814</b>	<b>46,650</b>	<b>33,018.54</b>	<b>192,483</b>	<b>254,489</b>
<b>Forest Fire Prevention (5150)</b>													
513	Assessment	1,147	1,147	1,147	-	1,500	-	1,500	-	-	890	890	-
<b>Total Forest Fire Prevention</b>		<b>1,147</b>	<b>1,147</b>	<b>1,147</b>	<b>-</b>	<b>1,500</b>	<b>-</b>	<b>1,500</b>	<b>-</b>	<b>-</b>	<b>890.00</b>	<b>890</b>	<b>-</b>
<b>Commonwealth Attorney (5170)</b>													
548	Special Projects	9,990	9,438	6,576	1,832	10,000	-	10,000	1,619	746	-	2,365	679
<b>Total Commonwealth Attorney</b>		<b>9,990</b>	<b>9,438</b>	<b>6,576</b>	<b>1,832</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>1,619</b>	<b>746</b>	<b>-</b>	<b>2,365</b>	<b>679</b>
<b>Public Defender Program (5175)</b>													
903	Indigent Defense Program	19,965	19,965	21,133	21,133	21,250	-	21,250	-	21,133	-	21,133	-
<b>Total Public Defender Program</b>		<b>19,965</b>	<b>19,965</b>	<b>21,133</b>	<b>21,133</b>	<b>21,250</b>	<b>-</b>	<b>21,250</b>	<b>-</b>	<b>21,133</b>	<b>-</b>	<b>21,133</b>	<b>-</b>

**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	September	FY 2026 YTD	Encumbrance
<b>Animal Services(5205)</b>												
102 Statutory Appointee	91,505	97,204	95,764	27,149	97,250	-	97,250	11,183	7,509	7,509	26,202	-
172 Animal Control/Shelter	397,467	486,296	558,169	131,170	696,910	-	696,910	78,000	51,009	43,127	172,135	-
172.170 Animal Control Officers	145,583	206,301	231,270	58,916	274,230	-	274,230	25,987	19,842	16,385	62,215	-
178 Overtime	28,550	27,080	45,831	13,052	30,000	-	30,000	4,207	4,367	2,525	11,100	-
201 Social Security	49,931	61,614	70,468	17,397	85,220	-	85,220	9,059	6,280	5,275	20,614	-
202 Retirement	91,720	142,537	122,176	34,725	207,420	-	207,420	13,966	9,950	8,129	32,046	-
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	37,149	196,280	-	196,280	21,117	14,540	13,814	49,470	-
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	80	4,223	-
340.160 Vehicle Repairs / Fleet	5,955	11,253	7,342	384	10,000	-	10,000	-	1,854	-	1,854	-
343 Medical Services	38,229	39,866	30,875	5,042	20,000	-	20,000	-	400	657	1,056	-
345 Pharmaceuticals	85,235	119,638	111,220	11,826	120,000	-	120,000	4,806	14,336	4,026	23,169	1,128
365 Security Services	215	347	550	120	750	-	750	-	300	150	450	-
366 Solid Waste Collection	2,500	3,473	5,100	452	5,000	-	5,000	409	498	697	1,605	-
384.136 Spay And Neuter	53,465	69,082	68,279	19,195	20,000	-	20,000	1,200	595	-	1,795	-
402 Kennel Supplies And Equip	71,451	71,360	73,100	11,611	75,000	-	75,000	5,491	1,814	7,596	14,901	347
429 Gasoline	1,000	193	70	61	500	-	500	-	-	-	-	-
429.097 Gasoline / Fleet Charges	17,647	28,002	23,120	2,366	30,000	-	30,000	-	1,840	-	1,840	1,746
445 Office Supplies	5,000	4,996	4,998	909	5,000	-	5,000	659	539	452	1,650	1,166
446 Office Equipment	919	954	983	-	1,000	-	1,000	-	-	-	-	-
481.095 Uniform Rental Aco	7,852	3,856	4,495	452	5,000	-	5,000	1,147	-	(4)	1,143	-
548 Special Projects	921	1,965	2,318	-	2,000	-	2,000	-	-	-	-	-
573 Telephone	7,424	8,117	7,958	2,156	8,500	-	8,500	1,020	623	630	2,272	-
578 Utilities	33,956	33,883	36,157	8,657	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	1,834	52,000	-	52,000	2,723	3,619	1,431	7,773	6,650
<b>Total Animal Services</b>	<b>1,340,208</b>	<b>1,650,842</b>	<b>1,763,033</b>	<b>389,087</b>	<b>2,067,510</b>	<b>-</b>	<b>2,067,510</b>	<b>193,837</b>	<b>147,521</b>	<b>112,480.82</b>	<b>453,839</b>	<b>11,037</b>
<b>Soil &amp; Water Conservation (5235)</b>												
348 Program Support	294,250	313,380	324,035	81,010	333,440	-	333,440	83,358	-	-	83,358	250,074
<b>Total Soil &amp; Water Conservation</b>	<b>294,250</b>	<b>313,380</b>	<b>324,035</b>	<b>81,010</b>	<b>333,440</b>	<b>-</b>	<b>333,440</b>	<b>83,358</b>	<b>-</b>	<b>-</b>	<b>83,358</b>	<b>250,074</b>
<b>Cemetery Maintenance (5325)</b>												
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	-	-	-	-	-
<b>Total Cemetery Maintenance</b>	<b>60,000</b>	<b>75,000</b>	<b>60,000</b>	<b>-</b>	<b>71,800</b>	<b>118,000</b>	<b>189,800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>118,000</b>
<b>General Welfare (5330)</b>												
315.165 Ten-Ten Program	18,496	20,000	17,773	9,727	20,000	-	20,000	2,522	5,044	4,083	11,649	-
315.009 Kenton Cares	100	-	-	-	1,000	-	1,000	-	-	-	-	-
344 Pauper Burials	7,080	6,800	8,120	1,970	20,000	-	20,000	-	-	-	-	-
<b>Total General Welfare</b>	<b>25,676</b>	<b>26,800</b>	<b>25,893</b>	<b>11,697</b>	<b>41,000</b>	<b>-</b>	<b>41,000</b>	<b>2,522</b>	<b>5,044</b>	<b>4,083.06</b>	<b>11,649</b>	<b>-</b>
<b>County Parks (5401)</b>												
177 Parks Wages	327,055	371,551	527,180	148,386	603,280	-	603,280	67,718	46,333	46,425	160,477	-
178 Overtime	5,858	6,261	13,685	3,225	12,000	-	12,000	937	986	459	2,381	-
201 Social Security	25,426	29,418	41,987	11,653	48,000	-	48,000	5,383	3,707	3,674	12,765	-
202 Retirement	51,287	68,658	81,702	22,450	100,700	-	100,700	8,134	6,228	6,206	20,569	-
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	21,928	93,430	-	93,430	9,619	6,413	6,413	22,444	-
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	1,964	3,100	-	3,100	-	-	-	-	-

**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	September	FY 2026 YTD	Encumbrance
340.160	Vehicle Repairs / Fleet	22,814	10,204	27,389	6,111	31,000	-	31,000	804	6,051	187	7,043	22,957
348	Program Support	14,548	19,098	21,265	2,430	25,000	-	25,000	1,474	650	1,841	3,965	3
356.029	Senior Picnic	10,646	11,246	11,402	4,217	15,000	-	15,000	4,187	585	147	4,920	5,870
365	Security Services	531	365	901	661	1,000	-	1,000	-	278	-	278	-
366	Solid Waste Collection	4,111	8,536	7,017	1,083	10,000	-	10,000	711	711	711	2,134	-
315.008	Private Grant/Donation	579	1,295	1,254	921	5,000	-	5,000	491	994	470	1,955	-
398	Contracted Services-Other	119,802	99,724	134,312	44,417	153,000	-	153,000	20,543	24,227	18,992	63,762	2,242
429	Gasoline	-	61	138	-	500	-	500	-	-	-	-	-
429.097	Gasoline / Fleet Charges	20,707	15,822	17,718	5,338	20,500	-	20,500	1,490	1,737	2,029	5,256	14,244
467	Parks Supplies	74,625	105,037	178,275	38,298	128,000	523	128,523	3,291	15,463	29,854	48,608	78
475	Tools	3,630	3,070	4,610	1,858	5,000	-	5,000	59	595	1,216	1,870	-
481	Uniforms	3,848	2,839	6,359	936	7,800	-	7,800	-	1,613	1,300	2,913	-
548	Special Projects	-	-	-	-	5,000	-	5,000	-	-	-	-	-
573	Telephone	3,998	4,266	5,065	1,988	5,000	-	5,000	369	264	152	785	-
578	Utilities	10,801	14,446	16,790	3,485	19,500	-	19,500	947	1,060	985	2,993	-
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	4,372	27,000	-	27,000	1,293	884	1,147	3,324	-
586	Building Maint And Repair	227	11,141	54	54	13,000	-	13,000	-	190	-	190	-
<b>Total County Parks</b>		<b>835,202</b>	<b>890,707</b>	<b>1,245,176</b>	<b>330,870</b>	<b>1,378,570</b>	<b>523.00</b>	<b>1,379,093</b>	<b>128,269</b>	<b>123,082</b>	<b>122,210.42</b>	<b>373,561</b>	<b>45,395</b>
<b>Other Cultural Programs (5435)</b>													
348	Special Projects	-	-	-	-	55,000	-	55,000	55,000	-	-	55,000	-
348.155	Behringer Museum Capital	70,000	70,000	70,000	-	72,100	28,000	100,100	-	-	-	-	-
348.156	Carneige Art Center Bldg	50,000	50,000	50,000	-	51,500	-	51,500	-	-	-	-	-
<b>Total Other Cultural Programs</b>		<b>120,000</b>	<b>120,000</b>	<b>120,000</b>	<b>-</b>	<b>178,600</b>	<b>28,000</b>	<b>206,600</b>	<b>55,000</b>	<b>-</b>	<b>-</b>	<b>55,000</b>	<b>-</b>
<b>Transportation Services (6302)</b>													
316	Contracts With Public Carriers	-	7,575,224	7,957,607	1,989,402	8,114,710	-	8,114,710	676,225	676,225	676,225	2,028,676	6,086,028
370	Transport School Children	-	788,268	764,876	9,000	900,000	-	900,000	-	-	-	-	-
<b>Total Transportation Services</b>		<b>-</b>	<b>8,363,492</b>	<b>8,722,483</b>	<b>1,998,402</b>	<b>9,014,710</b>	<b>-</b>	<b>9,014,710</b>	<b>676,225</b>	<b>676,225</b>	<b>676,225</b>	<b>2,028,676</b>	<b>6,086,028</b>
<b>G.O. Bonds (7100)</b>													
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	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	343,800	611,350	-	611,350	-	476,322	-	476,322	-
605.077	Cov Courthouse Int	1,037,269	1,004,644	970,269	493,947	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	-	-	-	-	-
<b>Total G.O. Bonds</b>		<b>3,914,183</b>	<b>3,911,521</b>	<b>3,913,858</b>	<b>1,542,747</b>	<b>5,736,840</b>	<b>-</b>	<b>5,736,840</b>	<b>-</b>	<b>1,521,997</b>	<b>-</b>	<b>1,521,997</b>	<b>-</b>
<b>Site Development (8011)</b>													
741.047	Site Development	-	2,704,640	3,247,505	225,247	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	106,525	282,911	124,144,716
741.174	SparkHaus	-	-	6,000,000	-	-	-	-	-	-	-	-	-
741.175	Redevelopment / Brown Sites	-	-	-	-	5,000,000	-	5,000,000	-	-	540,000	540,000	2,570,500
<b>Total Site Development</b>		<b>-</b>	<b>2,704,640</b>	<b>9,819,878</b>	<b>225,247</b>	<b>136,805,000</b>	<b>-</b>	<b>136,805,000</b>	<b>122,597</b>	<b>59,789</b>	<b>646,525</b>	<b>828,911</b>	<b>126,727,216</b>
<b>Capital Projects (809901)</b>													
705	Data Processing Equipment	54,863	32,555	22,976	-	272,000	-	272,000	-	-	1,913	1,913	115,491
718	Park Construction Project	657,404	198,586	913,656	43,517	1,902,000	50,950	1,952,950	56,300	22,200	20,825	99,325	263,063
718.176	Park Construction Phase I	-	-	65,287	-	20,000,000	-	20,000,000	37,440	9,500	9,500	56,440	58,060
721	Machinery And Equipment	42,362	124,090	20,972	5,632	30,000	-	30,000	-	8,682	15,519	24,201	-
741	Other Capital Projects	1,389,856	522,659	1,008,410	325,821	690,000	123,176	813,176	7,176	88,869	-	96,045	60,073
750	Garage Construction	-	1,259,212	8,693,862	429,463	18,470,000	-	18,470,000	1,516,499	2,062,880	856,014	4,435,393	8,671,880
<b>Total Capital Projects</b>		<b>2,144,485</b>	<b>2,137,102</b>	<b>10,725,162</b>	<b>804,433</b>	<b>41,364,000</b>	<b>174,126.49</b>	<b>41,538,126</b>	<b>1,617,415</b>	<b>2,192,131</b>	<b>903,771.42</b>	<b>4,713,318</b>	<b>9,168,566</b>
<b>General Administrative Expenses (9100)</b>													
111	Drug Strike Force Wages	278,925	294,450	306,041	85,098	328,500	-	328,500	37,121	25,596	25,294	88,011	-
<b>01 - General Fund - Expenditures</b>													

**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	September	FY 2026 YTD	Encumbrance
140	Catv Salaries	271,911	258,437	237,760	64,120	378,780	-	378,780	29,651	20,518	20,847	71,015	-
201	Social Security	41,590	42,361	41,834	11,461	54,690	-	54,690	5,136	3,546	3,549	12,231	-
202	Retirement	142,287	121,297	107,667	29,013	110,390	-	110,390	12,853	8,714	8,716	30,283	-
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	29,928	103,200	-	103,200	12,932	8,622	8,622	30,176	-
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	-	-	-	-	-
302	Advertising	14,476	16,126	15,116	6,753	35,000	-	35,000	12,203	1,306	1,392	14,901	-
307	Audit Services	28,500	31,693	26,394	-	35,000	-	35,000	-	-	-	-	-
309	Consultants	144,480	45,275	500	200	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	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	12,542	2,500	-	2,500	26	26	20	73	46
503	Bank Charges	76,484	94,548	103,502	21,138	120,000	-	120,000	5,465	8,366	6,819	20,650	-
505	Chamber Of Commerce	2,700	2,950	-	-	3,500	-	3,500	-	-	3,050	3,050	-
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	109	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	157,996	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	6,049
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	22,177	75,000	-	75,000	-	-	-	-	-
567	Refunds	-	549,556	332,304	146,816	350,000	-	350,000	37,164	21,218	31,301	89,684	-
568	Tuition Reimbursement	11,151	15,440	14,708	3,914	30,000	-	30,000	1,698	-	-	1,698	-
569	Registration & Training	83,873	82,098	80,344	14,849	140,000	-	140,000	4,092	10,186	5,531	19,809	4,822
569.089	Supervisor Training	-	12,000	19,381	15,600	65,000	-	65,000	-	-	600	600	1,225
572	Sales Tax	8,328	8,272	8,086	1,789	12,000	-	12,000	874	791	1,221	2,886	-
576	Travel	4,184	4,243	5,160	1,135	10,000	-	10,000	60	163	-	224	20
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	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	-
990.211	Bavarian Flats	-	-	-	-	-	3,750,000	3,750,000	-	-	-	-	-
	<b>Total General Administrative Expens</b>	<b>3,420,378</b>	<b>8,859,556</b>	<b>5,491,135</b>	<b>2,067,754</b>	<b>16,094,790</b>	<b>3,801,757</b>	<b>19,896,547</b>	<b>2,315,278</b>	<b>963,625</b>	<b>116,961</b>	<b>3,395,864</b>	<b>68,919</b>
	<b>Contingent Appropriations (9200)</b>												
999	Reserve For Transfer	-	-	-	-	97,480,550	(5,237,413)	92,243,137	-	-	-	-	-
	<b>Total Contingent Appropriations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>97,480,550</b>	<b>(5,237,412.55)</b>	<b>92,243,137</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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	-	-	-	-	-	-	-	-	-	-
	<b>Total Fringe Benefits</b>	<b>1,723</b>	<b>1,545</b>	<b>46</b>	<b>-</b>	<b>18,000</b>	<b>-</b>	<b>18,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Grand Total Expenditures General Fund</b>	<b>27,621,064</b>	<b>45,236,881</b>	<b>59,497,067</b>	<b>11,757,798</b>	<b>333,018,600</b>	<b>0</b>	<b>333,018,600</b>	<b>7,076,056</b>	<b>7,410,809</b>	<b>3,784,805</b>	<b>18,271,670</b>	<b>144,225,365</b>

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	September	FY 2026 YTD
<b>CASH BALANCE JULY 1ST</b>	<b>4,242,516</b>	<b>2,955,860</b>	<b>4,271,923</b>	<b>4,271,923</b>	<b>4,063,270</b>	-	<b>4,063,270</b>	<b>4,123,253</b>	-	-	<b>4,123,253</b>
<b>Revenue from Operations</b>											
<b>Total Revenue from Taxes</b>	1,893,181	2,389,104	2,755,701	645,825	2,500,000	-	2,500,000	483,099	296,518	-	779,617
<b>Total Intragovernmental Revenue</b>	2,862,630	1,274,325	1,614,029	1,122,695	4,402,720	-	4,402,720	127,120	685,108	4,331	816,560
<b>Total Revenue from Chgs for Services</b>	905,637	683,296	984,428	155,963	702,000	-	702,000	330,041	25,882	57,904	413,826
<b>Total Revenue from Other Sources</b>	279,095	264,206	252,605	45,430	235,120	-	235,120	94,768	18,550	11,485	124,804
<b>Total Revenue Earned from Interest</b>	10,917	-	-	-	-	-	-	-	-	-	-
<b>Grand Total Revenue Road Fund</b>	<b>5,951,459</b>	<b>4,610,931</b>	<b>5,606,763</b>	<b>1,969,914</b>	<b>7,839,840</b>	-	<b>7,839,840</b>	<b>1,035,028</b>	<b>1,026,058</b>	<b>73,721</b>	<b>2,134,806</b>
<b>Expenditures</b>											
<b>Total Office of Road Supervisor</b>	421,595	419,395	435,217	113,750	463,490	-	463,490	50,395	33,804	33,970	118,168
<b>Total Roads</b>	4,961,272	3,758,870	3,860,177	787,101	10,432,300	1,797,959	12,230,259	558,653	298,196	497,225	1,354,074
<b>Total Fleet Operations</b>	1,172,472	998,309	1,078,629	220,383	1,371,060	-	1,371,060	87,066	110,007	96,464	293,537
<b>Total Capital Projects</b>	873,575	1,814,594	1,146,356	80,172	1,917,680	338,215	2,255,895	931	364,026	74,999	439,957
<b>Total General Administration</b>	9,201	-	54	-	1,000	-	1,000	-	-	-	-
<b>Total Fringe Benefits</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>7,438,115</b>	<b>6,991,168</b>	<b>6,520,433</b>	<b>1,201,407</b>	<b>14,185,530</b>	<b>2,136,174</b>	<b>16,321,704</b>	<b>697,045</b>	<b>806,033</b>	<b>702,657</b>	<b>2,205,735</b>
<b>Net Activity Before Transfers and Contingent Appr.</b>	<b>(1,486,656)</b>	<b>(2,380,237)</b>	<b>(913,670)</b>	<b>768,507</b>	<b>(6,345,690)</b>	<b>(2,136,174)</b>	<b>(8,481,864)</b>	<b>337,983</b>	<b>220,024</b>	<b>(628,937)</b>	<b>(70,929)</b>
<b>Transfers and Contingent Appropriations</b>											
<b>Total Transfers</b>	200,000	3,696,300	765,000	-	6,700,000	-	6,700,000	-	-	-	-
<b>Total Contingent Appropriations</b>	-	-	-	-	(4,417,580)	2,136,174	(2,281,406)	-	-	-	-
<b>Total Transfers and Contingent Appropriations</b>	<b>200,000</b>	<b>3,696,300</b>	<b>765,000</b>	<b>-</b>	<b>2,282,420</b>	<b>2,136,174</b>	<b>4,418,594</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash Balance</b>	<b>2,955,860</b>	<b>4,271,923</b>	<b>4,123,253</b>	<b>5,040,430</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,461,236</b>	<b>4,681,260</b>	<b>4,052,324</b>	<b>4,052,324</b>

**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	September	FY 2026 YTD
<b>Revenue from Taxes</b>												
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
<b>Total Revenue from Taxes</b>		<b>1,893,181</b>	<b>2,389,104</b>	<b>2,755,701</b>	<b>645,825</b>	<b>2,500,000</b>	<b>-</b>	<b>2,500,000</b>	<b>483,099</b>	<b>296,518</b>	<b>-</b>	<b>779,617</b>
<b>Intragovernmental Revenue</b>												
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	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	19,398	51,270	-	51,270	5,024	4,337	4,331	13,693
4558.034	Interlocal - Brmly/CS Rd	114,243	114,243	80,523	80,523	80,531	-	80,531	80,523	-	-	80,523
<b>Total Intragovernmental Revenue</b>		<b>2,862,630</b>	<b>1,274,325</b>	<b>1,614,029</b>	<b>1,122,695</b>	<b>4,402,720</b>	<b>-</b>	<b>4,402,720</b>	<b>127,120</b>	<b>685,108</b>	<b>4,331</b>	<b>816,560</b>
<b>Revenue from Charges for Services</b>												
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	72,102	350,000	-	350,000	47,126	25,882	57,904	130,912
<b>Total Revenue from Chgs for Services</b>		<b>905,637</b>	<b>683,296</b>	<b>984,428</b>	<b>155,963</b>	<b>702,000</b>	<b>-</b>	<b>702,000</b>	<b>330,041</b>	<b>25,882</b>	<b>57,904</b>	<b>413,826</b>
<b>Revenue from Miscellaneous Sources</b>												
4706	Sale Of Road Materials	2,221	-	1,816	1,816	-	-	-	-	-	-	-
4708	Gas Sales	257,352	228,914	219,109	35,921	220,000	-	220,000	15,579	17,529	8,936	42,044
4731	Miscellaneous Receipts	18,978	35,226	31,099	7,694	15,000	-	15,000	79,189	1,021	2,550	82,759
4734	Tire Recycling Fee	543	66	582	-	120	-	120	-	-	-	-
<b>Total Revenue from Other Sources</b>		<b>279,095</b>	<b>264,206</b>	<b>252,605</b>	<b>45,430</b>	<b>235,120</b>	<b>-</b>	<b>235,120</b>	<b>94,768</b>	<b>18,550</b>	<b>11,485</b>	<b>124,804</b>
<b>Revenue Earned from Interest</b>												
4806	Interest On Checking Acct	10,917	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue Earned from Interest</b>		<b>10,917</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus, Borrowing and Transfers</b>												
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	-	-	-	-
<b>Total Surplus, Borrowing and Transfers</b>		<b>4,442,516</b>	<b>6,652,160</b>	<b>5,036,923</b>	<b>4,271,923</b>	<b>10,763,270</b>	<b>-</b>	<b>10,763,270</b>	<b>4,123,253</b>	<b>-</b>	<b>-</b>	<b>4,123,253</b>
<b>Grand Total Revenue Road Fund</b>		<b>10,393,975</b>	<b>11,263,091</b>	<b>10,643,686</b>	<b>6,241,837</b>	<b>18,603,110</b>	<b>-</b>	<b>18,603,110</b>	<b>5,158,281</b>	<b>1,026,058</b>	<b>73,721</b>	<b>6,258,059</b>



**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	September	FY 2026 YTD	Encumbrance
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	193	253	-
591	Communications	29	-	453	-	1,000	-	1,000	-	-	-	-	-
<b>Total Roads</b>		<b>4,961,272</b>	<b>3,758,870</b>	<b>3,860,177</b>	<b>787,101</b>	<b>10,432,300</b>	<b>1,797,959</b>	<b>12,230,259</b>	<b>558,653</b>	<b>298,196</b>	<b>497,225</b>	<b>1,354,074</b>	<b>1,750,355</b>
<b>Fleet Operations (6500)</b>													
147	Maintenance Per Wages	315,944	268,694	306,183	71,508	418,700	-	418,700	43,156	27,324	25,469	95,949	-
178	Overtime	5,850	7,202	10,612	1,707	11,000	-	11,000	1,087	1,619	1,916	4,622	-
186	Longevity	77	-	-	-	-	-	-	-	-	-	-	-
189	Unused Sick Pay	15,748	-	-	-	-	-	-	-	-	-	-	-
201	Social Security	25,015	20,179	23,342	5,396	32,880	-	32,880	3,244	2,120	2,005	7,369	-
202	Retirement	56,364	61,562	51,777	13,592	73,310	-	73,310	6,829	4,373	4,085	15,287	-
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	20,045	116,160	-	116,160	13,278	8,852	8,852	30,983	-
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	3,040	52,250	-	52,250	128	6,033	1,460	7,621	-
336	Equipment Repairs	15,114	9,255	13,451	2,084	21,000	15,000	36,000	60	492	3,726	4,279	24,000
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	95	1,110	-
415	Diesel Fuel	82,860	51,356	58,976	8,739	82,080	-	82,080	-	5,705	243	5,948	7,245
427	Garage Maint & Supplies	11,756	16,977	18,555	3,000	22,000	-	22,000	1,399	1,444	709	3,552	9,081
429	Gasoline	178,004	169,564	149,446	34,786	180,000	(15,000)	165,000	-	10,141	19,083	29,224	18,897
439	Lubricants	11,357	13,883	12,563	479	17,000	-	17,000	-	-	313	313	7,263
443	Repair Parts	182,626	156,631	214,609	40,083	209,000	-	209,000	16,277	30,872	20,153	67,302	95,759
445	Office Supplies	2,135	2,042	2,486	1,028	4,400	-	4,400	52	280	5	337	278
475	Tools	17,959	16,314	14,468	3,109	15,000	-	15,000	952	3,025	434	4,410	6,869
479	Tires	72,603	59,134	53,727	8,646	80,000	-	80,000	-	5,918	6,949	12,867	13,733
481	Uniforms	4,142	3,452	5,710	2,232	6,940	-	6,940	285	356	835	1,475	200
543	Vehicle Lic And Registrat	679	894	764	35	2,000	-	2,000	50	-	55	105	-
573	Telephone	601	665	1,104	358	1,500	-	1,500	175	76	77	328	-
<b>Total Fleet Operations</b>		<b>1,172,472</b>	<b>998,309</b>	<b>1,078,629</b>	<b>220,383</b>	<b>1,371,060</b>	<b>-</b>	<b>1,371,060</b>	<b>87,066</b>	<b>110,007</b>	<b>96,464</b>	<b>293,537</b>	<b>183,325</b>
<b>Capital Projects (8099)</b>													
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	74,999	158,999	-
723	Motor Vehicles	379,854	871,941	672,441	80,172	886,240	641	886,881	931	59,752	-	60,683	-
741	Other Capital Projects	-	-	33,579	-	234,420	-	234,420	-	-	-	-	124,029
<b>Total Capital Projects</b>		<b>873,575</b>	<b>1,814,594</b>	<b>1,146,356</b>	<b>80,172</b>	<b>1,917,680</b>	<b>338,215</b>	<b>2,255,895</b>	<b>931</b>	<b>364,026</b>	<b>74,999</b>	<b>439,957</b>	<b>277,417</b>
<b>General Administration (9100)</b>													
567	Refunds	9,201	-	54	-	1,000	-	1,000	-	-	-	-	-
<b>Total General Administration</b>		<b>9,201</b>	<b>-</b>	<b>54</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Contingent Appropriations (9200)</b>													
999	Reserve For Transfer	-	-	-	-	4,417,580	(2,136,174)	2,281,406	-	-	-	-	-
<b>Total Contingent Appropriations</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,417,580</b>	<b>(2,136,174)</b>	<b>2,281,406</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Grand Total Roads Fund - 02</b>		<b>7,438,115</b>	<b>6,991,168</b>	<b>6,520,433</b>	<b>1,201,407</b>	<b>18,603,110</b>	<b>-</b>	<b>18,603,110</b>	<b>697,045</b>	<b>806,033</b>	<b>702,657</b>	<b>2,205,735</b>	<b>2,211,096</b>

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	September	FY 2026 YTD
<b>CASH BALANCE JULY 1ST</b>	<b>1,884,295</b>	<b>1,413,784</b>	<b>1,408,223</b>	<b>1,408,223</b>	<b>1,400,780</b>	-	<b>1,400,780</b>	<b>1,795,071</b>	-	-	<b>1,795,071</b>
<b>Revenue from Operations</b>											
<b>Total Intragovernmental Revenue</b>	8,450,352	4,226,694	4,194,975	1,354,741	4,717,410	-	4,717,410	693,255	390,682	393,693	1,477,630
<b>Total Revenue from Charges for Services</b>	64,796	61,667	90,195	17,103	61,000	-	61,000	4,784	4,293	-	9,076
<b>Total Revenue from Other Sources</b>	1,304,888	1,307,610	1,232,684	345,348	1,211,000	-	1,211,000	110,907	122,558	47,143	280,607
<b>Total Revenue Earned from Interest</b>	9,677	8,713	-	-	-	-	-	-	-	-	-
<b>Total Revenue from Operations</b>	<b>9,829,713</b>	<b>5,604,685</b>	<b>5,517,853</b>	<b>1,717,192</b>	<b>5,989,410</b>	-	<b>5,989,410</b>	<b>808,945</b>	<b>517,533</b>	<b>440,836</b>	<b>1,767,314</b>
<b>Expenditures</b>											
Total Jail Operations	12,584,293	13,875,530	14,807,649	3,641,902	16,164,600	-	16,164,600	1,723,468	1,283,777	1,140,752	4,147,996
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	1,118,771	4,950,760	-	4,950,760	470,277	317,699	326,355	1,114,331
<b>Total Expenditures</b>	<b>17,720,224</b>	<b>19,636,746</b>	<b>20,446,255</b>	<b>5,160,923</b>	<b>22,000,360</b>	-	<b>22,000,360</b>	<b>2,610,671</b>	<b>1,601,476</b>	<b>1,467,106</b>	<b>5,679,253</b>
<b>Net Activity Before Transfers and Contingent Appr.</b>	<b>(7,890,511)</b>	<b>(14,032,062)</b>	<b>(14,928,401)</b>	<b>(3,443,731)</b>	<b>(16,010,950)</b>	-	<b>(16,010,950)</b>	<b>(1,801,726)</b>	<b>(1,083,943)</b>	<b>(1,026,270)</b>	<b>(3,911,940)</b>
<b>Transfers and Contingent Appropriations</b>											
<b>Total Transfers</b>	7,420,000	14,026,500	15,315,250	2,500,000	17,000,000	-	17,000,000	50,000	1,500,000	1,000,000	2,550,000
<b>Total Contingent Appropriations</b>	-	-	-	-	(2,389,830)	-	(2,389,830)	-	-	-	-
<b>Total Transfers and Contingent Appropriations</b>	<b>7,420,000</b>	<b>14,026,500</b>	<b>15,315,250</b>	<b>2,500,000</b>	<b>14,610,170</b>	-	<b>14,610,170</b>	<b>50,000</b>	<b>1,500,000</b>	<b>1,000,000</b>	<b>2,550,000</b>
<b>Cash Balance</b>	<b>1,413,784</b>	<b>1,408,223</b>	<b>1,795,071</b>	<b>464,491</b>	-	-	-	<b>43,345</b>	<b>459,402</b>	<b>433,132</b>	<b>433,132</b>

**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	September	FY 2026 YTD
<b>Intragovernmental Revenue</b>												
4502	Housing Federal Prisoners	76	58,157	176,589	60,716	822,000	-	822,000	53,381	182,507	202,105	437,992
4503	Federal Grants Reimbursed	957,577	456,559	500,989	117,827	855,000	-	855,000	73,955	-	33,486	107,441
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	-	-	12,333	12,333
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	69,100	200,000	-	200,000	96,051	7,807	7,654	111,511
4535	Court Costs-Jail Opns	61,763	41,551	53,594	13,862	47,410	-	47,410	5,300	4,123	3,981	13,404
4537	State Prisoners	3,132,895	2,472,190	2,233,758	582,341	1,900,000	-	1,900,000	111,096	131,731	129,030	371,857
4538	DUI Service Fees	21,820	14,504	22,750	5,204	20,000	-	20,000	-	-	4,303	4,303
4559	Soc Sec Admin - Incentive	10,600	11,800	9,600	2,000	15,000	-	15,000	600	1,000	800	2,400
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
<b>Total Intragovernmental Revenue</b>		<b>8,450,352</b>	<b>4,226,694</b>	<b>4,194,975</b>	<b>1,354,741</b>	<b>4,717,410</b>	<b>-</b>	<b>4,717,410</b>	<b>693,255</b>	<b>390,682</b>	<b>393,693</b>	<b>1,477,630</b>
<b>Revenue from Charges for Services</b>												
4624	Home Incarceration Fees	58,350	55,442	83,530	15,313	55,000	-	55,000	4,209	3,633	-	7,841
4633	Bond Collection Fees	6,447	6,225	6,665	1,790	6,000	-	6,000	575	660	-	1,235
<b>Total Revenue from Charges for Services</b>		<b>64,796</b>	<b>61,667</b>	<b>90,195</b>	<b>17,103</b>	<b>61,000</b>	<b>-</b>	<b>61,000</b>	<b>4,784</b>	<b>4,293</b>	<b>-</b>	<b>9,076</b>
<b>Revenue from Miscellaneous Sources</b>												
4702	Telephone Commission	466,839	494,740	500,848	158,600	500,000	-	500,000	45,741	47,202	46,903	139,846
4727.010	Prisoner Medical Fees	441	1,192	1,074	145	1,000	-	1,000	20	20	-	40
4727.011	Prisoner Booking Fees	183,778	163,921	147,591	39,413	150,000	-	150,000	12,468	15,060	-	27,529
4727.012	Prisoner Housing Fees	652,101	641,455	579,908	145,633	560,000	-	560,000	52,161	59,521	-	111,682
4731	Miscellaneous Receipts	1,729	6,302	3,262	1,556	-	-	-	517	754	240	1,511
<b>Total Revenue from Other Sources</b>		<b>1,304,888</b>	<b>1,307,610</b>	<b>1,232,684</b>	<b>345,348</b>	<b>1,211,000</b>	<b>-</b>	<b>1,211,000</b>	<b>110,907</b>	<b>122,558</b>	<b>47,143</b>	<b>280,607</b>
<b>Revenue from Surplus, Borrowing and Transfers</b>												
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	2,500,000	17,000,000	-	17,000,000	50,000	1,500,000	1,000,000	2,550,000
<b>Total Surplus, Borrowing and Transfers</b>		<b>9,304,295</b>	<b>15,440,284</b>	<b>16,723,473</b>	<b>3,908,223</b>	<b>18,400,780</b>	<b>-</b>	<b>18,400,780</b>	<b>1,845,071</b>	<b>1,500,000</b>	<b>1,000,000</b>	<b>4,345,071</b>
<b>Grand Total Revenue Jail Fund - 03</b>		<b>19,134,008</b>	<b>21,044,969</b>	<b>22,241,326</b>	<b>5,625,414</b>	<b>24,390,190</b>	<b>-</b>	<b>24,390,190</b>	<b>2,654,016</b>	<b>2,017,533</b>	<b>1,440,836</b>	<b>6,112,385</b>

**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	September	FY 2026 YTD	Encumbrance
<b>Jail Operations (5101)</b>													
101	Elected Official	128,688	141,219	148,830	39,499	156,990	-	156,990	17,417	11,611	11,611	40,640	-
123	Jail Personnel	5,474,769	6,483,214	7,243,220	1,848,415	8,107,030	-	8,107,030	867,948	590,030	592,606	2,050,584	-
123.171	Jail Personnel EHM	262,602	284,390	368,847	101,687	346,910	-	346,910	35,276	24,336	23,012	82,623	-
178	Overtime	1,262,045	1,205,570	930,654	300,465	1,000,000	-	1,000,000	101,342	72,781	75,515	249,638	-
186	Longevity	4,152	3,847	2,063	-	2,960	-	2,960	-	-	-	-	-
187	Holiday Pay	184,314	205,000	235,531	47,340	257,080	-	257,080	25,724	-	25,626	51,350	-
212	Elected Official Training	300	3,737	5,153	-	5,310	-	5,310	-	-	-	-	-
315	Contracts With Private Agencies	396,845	509,376	535,082	126,011	566,000	-	566,000	44,720	46,509	40,204	131,432	-
302	Advertising	573	4,995	325	-	2,000	-	2,000	-	-	-	-	-
315.163	Food Prep Service	832,142	698,673	788,645	184,016	850,000	-	850,000	61,539	82,145	73,067	216,752	31,128
318	Data Processing Services	68,317	92,458	110,330	-	127,920	-	127,920	-	20,730	3,902	24,632	-
334	Building And Grounds	39,282	61,941	54,450	3,776	50,000	-	50,000	1,402	3,968	1,020	6,391	1,050
340	Vehicle Maintenance	4,240	3,262	3,214	1,027	3,800	-	3,800	103	60	463	626	-
343	Medical Services	-	3,496	-	-	5,000	-	5,000	-	-	-	-	-
348	Program Support	475,345	268,981	340,204	73,064	566,000	-	566,000	-	32,236	-	32,236	6,350
366	Solid Waste Collection	21,564	19,687	21,250	5,472	22,000	-	22,000	1,645	-	1,671	3,316	1,693
386	Jail Medical Contract	2,376,641	2,516,997	2,396,469	515,018	2,500,000	-	2,500,000	430,374	274,478	236,902	941,755	-
398	Contracted Services-Other	9,555	4,590	5,931	1,470	38,500	-	38,500	404	660	614	1,678	-
411	Custodial Supplies	89,980	146,966	103,597	2,107	90,000	-	90,000	5,690	2,259	5,779	13,728	650
429	Gasoline	11,219	10,561	11,000	3,583	12,000	-	12,000	3,070	2,297	-	5,367	2,303
429.097	Gasoline / Fleet Charges	88	59	500	157	500	-	500	131	-	51	182	-
435	Home Incarceration Progra	95,002	62,490	64,803	489	75,000	-	75,000	4,786	5,007	5,823	15,615	-
445	Office Supplies	22,512	26,235	26,159	6,885	28,000	-	28,000	2,159	2,316	1,499	5,973	-
453	Prisoner Hygiene	59,597	79,999	59,120	12,611	60,000	-	60,000	6,930	1,258	3,360	11,548	5,258
465	Prisoner Clothing	13,766	7,247	11,896	3,029	15,000	-	15,000	-	-	-	-	-
481	Uniforms	35,222	37,197	54,922	18,471	45,000	-	45,000	11,576	5,385	2,851	19,812	-
547	Medical Claims	-	172,894	359,519	113,650	250,000	-	250,000	39,102	40,709	16,667	96,478	-
573	Telephone	39,279	41,825	31,760	9,006	35,000	-	35,000	3,312	2,383	2,843	8,539	-
576	Travel	24,151	31,303	32,698	8,843	50,000	-	50,000	350	3,169	1,777	5,295	-
577	Travel With/After Prisonr	1,049	784	1,138	-	1,600	-	1,600	14	-	-	14	-
578	Utilities	316,554	307,509	322,508	95,511	342,000	-	342,000	31,816	35,828	3,575	71,219	-
581	Water And Sewer	193,898	193,004	236,498	81,355	260,000	-	260,000	22,091	-	-	22,091	-
586	Building Maint And Repair	49,545	131,517	159,706	8,873	165,000	-	165,000	616	7,440	2,743	10,799	1,581
707	Food Service Equipment	24,612	39,013	40,841	2,717	45,000	-	45,000	396	2,792	1,659	4,847	774
717	Law Enforcement Equipment	26,406	27,356	42,203	14,489	35,000	-	35,000	1,660	11,244	4,943	17,847	3,098
725	Office Equipment	19,220	41,381	34,882	12,866	48,000	-	48,000	1,874	2,146	970	4,990	3,732
<b>Total Jail Operations</b>		<b>12,584,293</b>	<b>13,875,530</b>	<b>14,807,649</b>	<b>3,641,902</b>	<b>16,164,600</b>	<b>-</b>	<b>16,164,600</b>	<b>1,723,468</b>	<b>1,283,777</b>	<b>1,140,752</b>	<b>4,147,996</b>	<b>57,616</b>
<b>Juvenile (5102)</b>													
387	Detention Expense	906	9,116	-	-	10,000	-	10,000	-	-	-	-	-
<b>Total Juvenile</b>		<b>906</b>	<b>9,116</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital Projects (8099)</b>													
741	Other Capital Projects	641,614	986,553	745,764	-	447,500	-	447,500	-	-	-	-	22,357
<b>Total Capital Projects</b>		<b>641,614</b>	<b>986,553</b>	<b>745,764</b>	<b>-</b>	<b>447,500</b>	<b>-</b>	<b>447,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,357</b>
<b>General Administration (9100)</b>													
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	-	-	-	-	-
<b>Total General Administration</b>		<b>326,094</b>	<b>351,575</b>	<b>401,825</b>	<b>400,250</b>	<b>427,500</b>	<b>-</b>	<b>427,500</b>	<b>416,927</b>	<b>-</b>	<b>-</b>	<b>416,927</b>	<b>-</b>
<b>Contingent Appropriations (9200)</b>													
999	Reserve For Transfer	-	-	-	-	2,389,830	-	2,389,830	-	-	-	-	-
<b>Total Contingent Appropriations</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,389,830</b>	<b>-</b>	<b>2,389,830</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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	September	FY 2026 YTD	Encumbrance
<b>Appropriations for Transfer (9300)</b>												
<b>Fringe Benefits (9400)</b>												
201 Social Security	549,740	622,704	670,588	175,032	756,500	-	756,500	78,401	52,201	54,498	185,100	-
202 Retirement	1,815,318	1,866,903	1,679,726	460,954	1,846,850	-	1,846,850	177,172	120,231	122,805	420,208	-
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	482,785	1,961,940	-	1,961,940	214,704	145,267	149,051	509,022	-
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	-	-	-	-	-
<b>Total Fringe Benefits</b>	<b>4,167,317</b>	<b>4,413,972</b>	<b>4,491,017</b>	<b>1,118,771</b>	<b>4,950,760</b>	<b>-</b>	<b>4,950,760</b>	<b>470,277</b>	<b>317,699</b>	<b>326,355</b>	<b>1,114,331</b>	<b>-</b>
<b>Grand Total Jail Fund - 03</b>	<b>17,720,224</b>	<b>19,636,746</b>	<b>20,446,255</b>	<b>5,160,923</b>	<b>24,390,190</b>	<b>-</b>	<b>24,390,190</b>	<b>2,610,671</b>	<b>1,601,476</b>	<b>1,467,106</b>	<b>5,679,253</b>	<b>79,973</b>

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	September	FY 2026 YTD
<b>CASH BALANCE JULY 1ST</b>	6,735	6,735	-	-	-	-	-	-	-	-	-
<b>Revenue from Operations</b>											
Total Intragovernmental Revenue	-	-	-	-	-	-	-	-	-	-	-
Total Revenue Earned from Interest	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue from Operations</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Expenditures</b>											
Road Materials	-	6,735	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	6,735	-	-	-	-	-	-	-	-	-
<b>Net Activity Before Transfers and Contingent</b>	-	(6,735)	-	-	-	-	-	-	-	-	-
<b>Transfers and Contingent Appropriations</b>											
Total Transfers	-	-	-	-	-	-	-	-	-	-	-
Total Contingent Appropriations	-	-	-	-	-	-	-	-	-	-	-
<b>Total Transfers and Contingent Appropriation:</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Cash Balance</b>	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	September	FY 2026 YTD
<b>Intragovernmental Revenue</b>												
4528	Coal Impact Fees	-	-	-	-	-	-	-	-	-	-	-
	<b>Total Intragovernmental Revenue</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Revenue Earned from Interest</b>												
4802	INTEREST EARNED ON CDS	-	-	-	-	-	-	-	-	-	-	-
4806	INTEREST ON CHECKING ACCT	-	-	-	-	-	-	-	-	-	-	-
	<b>Total Revenue Earned from Interest</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus, Borrowing and Transfers</b>												
4901	Cash Balance July 1st	6,735	6,735	-	-	-	-	-	-	-	-	-
	<b>Total Surplus, Borrowing and Transfers</b>	<b>6,735</b>	<b>6,735</b>	-	-	-	-	-	-	-	-	-
<b>Grand Total Revenue LGEA Fund - 04</b>		<b>6,735</b>	<b>6,735</b>	-	-	-	-	-	-	-	-	-

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	September	FY 2026 YTD
<b>LGEA Road Maintenance Expenditures (6106)</b>											
447 Road Materials	-	6,735	-	-	-	-	-	-	-	-	-
<b>Total LGEA Road Maint Exp</b>	-	<b>6,735</b>	-	-	-	-	-	-	-	-	-
<b>Contingent Appropriations (9200)</b>											
999 Reserve for Transfer	-	-	-	-	-	-	-	-	-	-	-
<b>Total Contingent Appropriations</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Grand Total LGEA Fund 4</b>	-	<b>6,735</b>	-	-	-	-	-	-	-	-	-

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	September	FY 2026 YTD
<b>CASH BALANCE JULY 1ST</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Revenue from Operations</b>											
Total Intragovernmental Revenue	208,073	199,000	404,000	-	601,000	-	601,000	-	-	1,000	1,000
Total Revenue from Other Sources	-	-	-	-	-	-	-	-	-	-	-
Total Revenue Earned from Interest	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue from Operations</b>	<b>208,073</b>	<b>199,000</b>	<b>404,000</b>	<b>-</b>	<b>601,000</b>	<b>-</b>	<b>601,000</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>
<b>Expenditures</b>											
Total CDBG Expenditures	208,073	199,000	404,000	-	601,000	-	601,000	-	-	1,000	1,000
<b>Total Expenditures</b>	<b>208,073</b>	<b>199,000</b>	<b>404,000</b>	<b>-</b>	<b>601,000</b>	<b>-</b>	<b>601,000</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>
<b>Net Activity Before Transfers and Contingent A</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers and Contingent Appropriations</b>											
Total Transfers	-	-	-	-	-	-	-	-	-	-	-
Total Contingent Appropriations	-	-	-	-	-	-	-	-	-	-	-
<b>Total Transfers and Contingent Appropriations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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	September	FY 2026 YTD
<b>Intragovernmental Revenue</b>											
4504 Federal Grants	208,073	199,000	404,000	-	601,000	-	601,000	-	-	1,000	1,000
<b>Total Intragovernmental Revenue</b>	<b>208,073</b>	<b>199,000</b>	<b>404,000</b>	<b>-</b>	<b>601,000</b>	<b>-</b>	<b>601,000</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>
<b>Revenue from Miscellaneous Sources</b>											
<b>Total Revenue from Other Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Revenue Earned from Interest</b>											
<b>Total Revenue Earned from Interest</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus, Borrowing and Transfers</b>											
4901 Cash Balance July 1st	-	-	-	-	-	-	-	-	-	-	-
<b>Total Surplus, Borrowing and Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Grand Total Revenue CDBG Fund 07</b>	<b>208,073</b>	<b>199,000</b>	<b>404,000</b>	<b>-</b>	<b>601,000</b>	<b>-</b>	<b>601,000</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>

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	September	FY 2026 YTD	Encumbrance
<b>CDBG Fund Expenditures (5076)</b>												
342 County Match/Grant	208,073	199,000	404,000	-	601,000	-	601,000	-	-	1,000	1,000	-
<b>Total CDBG Expenditures</b>	<b>208,073</b>	<b>199,000</b>	<b>404,000</b>	<b>-</b>	<b>601,000</b>	<b>-</b>	<b>601,000</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>
<b>Contingent Appropriations (9200)</b>												
999 Reserve for Transfer	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Contingent Appropriation:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Grand Total CDBG Fund 7</b>	<b>208,073</b>	<b>199,000</b>	<b>404,000</b>	<b>-</b>	<b>601,000</b>	<b>-</b>	<b>601,000</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>

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

<b>FY 2026</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>YTD FY 2025</b>	<b>Original Budget</b>	<b>Adj</b>	<b>Current Budget</b>	<b>July</b>	<b>August</b>	<b>September</b>	<b>FY 2026 YTD</b>
<b>CASH BALANCE JULY 1ST</b>	<b>233,596</b>	<b>308,998</b>	<b>297,276</b>	<b>297,276</b>	<b>429,900</b>	-	<b>429,900</b>	<b>429,900</b>	-	-	<b>429,900</b>
<b>Revenue from Operations</b>											
Total Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Total Miscellaneous Revenues	150,162	185,524	37,500	25,000	100,000	-	100,000	12,500	-	12,500	25,000
Total Interest Earned	686	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue from Operations</b>	<b>150,848</b>	<b>185,524</b>	<b>37,500</b>	<b>25,000</b>	<b>100,000</b>	-	<b>100,000</b>	<b>12,500</b>	-	<b>12,500</b>	<b>25,000</b>
<b>Expenditures</b>											
Total Golf Course Operations	67,896	153,006	72,427	16,715	85,000	62,625	147,625	3,179	23,000	2,483	28,661
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	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>375,446</b>	<b>442,756</b>	<b>523,476</b>	<b>16,715</b>	<b>4,085,000</b>	<b>62,625</b>	<b>4,147,625</b>	<b>3,179</b>	<b>23,000</b>	<b>2,483</b>	<b>28,661</b>
<b>Net Activity Before Transfers and Contingent Appr.</b>	<b>(224,598)</b>	<b>(257,232)</b>	<b>(485,976)</b>	<b>8,285</b>	<b>(3,985,000)</b>	<b>(62,625)</b>	<b>(4,047,625)</b>	<b>9,321</b>	<b>(23,000)</b>	<b>10,018</b>	<b>(3,661)</b>
<b>Transfers and Contingent Appropriations</b>											
<b>Total Transfers</b>	300,000	245,510	618,600	-	4,500,000	-	4,500,000	-	-	-	-
<b>Total Contingent Appropriations</b>	-	-	-	-	(944,900)	62,625	(882,275)	-	-	-	-
<b>Total Transfers and Contingent Appropriations</b>	<b>300,000</b>	<b>245,510</b>	<b>618,600</b>	<b>-</b>	<b>3,555,100</b>	<b>62,625</b>	<b>3,617,725</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash Balance</b>	<b>308,998</b>	<b>297,276</b>	<b>429,900</b>	<b>305,561</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>439,221</b>	<b>416,221</b>	<b>426,239</b>	<b>426,239</b>

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	September	FY 2026 YTD
<b>Revenue from Miscellaneous Revenues</b>												
4731	Miscellaneous Receipts	150,162	185,524	37,500	25,000	100,000	-	100,000	12,500	-	12,500	25,000
<b>Total Miscellaneous Revenues</b>		<b>150,162</b>	<b>185,524</b>	<b>37,500</b>	<b>25,000</b>	<b>100,000</b>	<b>-</b>	<b>100,000</b>	<b>12,500</b>	<b>-</b>	<b>12,500</b>	<b>25,000</b>
<b>Revenue from Surplus and Transfers</b>												
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	-	-	-	-
<b>Total Surplus and Transfers</b>		<b>533,596</b>	<b>554,508</b>	<b>915,876</b>	<b>297,276</b>	<b>4,929,900</b>	<b>-</b>	<b>4,929,900</b>	<b>429,900</b>	<b>-</b>	<b>-</b>	<b>429,900</b>
<b>Total Revenue - Golf Fund</b>		<b>684,443</b>	<b>740,032</b>	<b>953,376</b>	<b>322,276</b>	<b>5,029,900</b>	<b>-</b>	<b>5,029,900</b>	<b>442,400</b>	<b>-</b>	<b>12,500</b>	<b>454,900</b>

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	September	FY 2026 YTD	Encumbrance
<b>Golf Course Operations (5403)</b>												
433 Golf Course Maintenance	49,814	47,020	29,094	-	60,000	-	60,000	88	7,356	2,483	9,927	-
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	58,430
<b>Total Golf Course Operations</b>	<b>67,896</b>	<b>153,006</b>	<b>72,427</b>	<b>16,715</b>	<b>85,000</b>	<b>62,625</b>	<b>147,625</b>	<b>3,179</b>	<b>23,000</b>	<b>2,483</b>	<b>28,661</b>	<b>58,430</b>
<b>Capital Projects (8099)</b>												
5718 Park Construction Project	299,210	289,750	422,500	-	4,000,000	-	4,000,000	-	-	-	-	36,250
5721 Machinery And Equipment	8,340	-	28,548	-	-	-	-	-	-	-	-	-
<b>Total Capital Projects</b>	<b>307,550</b>	<b>289,750</b>	<b>451,048</b>	<b>-</b>	<b>4,000,000</b>	<b>-</b>	<b>4,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>36,250</b>
<b>Contingent Appropriations (9200)</b>												
5999 Reserve For Transfer	-	-	-	-	944,900	(62,625)	882,275	-	-	-	-	-
<b>Total Contingen Appropriations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>944,900</b>	<b>(62,625)</b>	<b>882,275</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Grand Total Golf</b>	<b>375,446</b>	<b>442,756</b>	<b>523,476</b>	<b>16,715</b>	<b>5,029,900</b>	<b>-</b>	<b>5,029,900</b>	<b>3,179</b>	<b>23,000</b>	<b>2,483</b>	<b>28,661</b>	<b>94,680</b>

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	September	FY 2026 YTD
<b>Cash Balance July 1st</b>	<b>15,129,754</b>	<b>17,887,382</b>	<b>13,046,765</b>	<b>13,046,765</b>	<b>12,509,340</b>	-	<b>12,509,340</b>	<b>13,361,077</b>	-	-	<b>13,361,077</b>
<b>Revenue from Operations</b>											
Total Revenue from Taxes	20,352,913	5,271,287	4,841,948	1,135,300	4,835,000	-	4,835,000	23,983	934,882	234,690	1,193,555
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	-	-	-	-
<b>Total Revenue from Operations</b>	<b>21,378,271</b>	<b>5,362,332</b>	<b>4,915,312</b>	<b>1,135,300</b>	<b>4,910,000</b>	-	<b>4,910,000</b>	<b>23,983</b>	<b>934,882</b>	<b>234,690</b>	<b>1,193,555</b>
<b>Expenditures</b>											
Total MHMR Services	2,290,729	2,494,776	3,102,812	871,556	3,397,540	490,200	3,887,740	462,001	269,173	303,181	1,034,354
Total Senior Services	418,938	505,285	600,953	85,908	1,323,500	152,133	1,475,633	388,761	50,572	106,103	545,436
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	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>11,280,643</b>	<b>3,202,949</b>	<b>3,874,766</b>	<b>976,825</b>	<b>4,905,620</b>	<b>642,333</b>	<b>5,547,953</b>	<b>858,250</b>	<b>322,335</b>	<b>409,284</b>	<b>1,589,868</b>
<b>Net Activity Before Transfers and Contingent</b>	<b>10,097,628</b>	<b>2,159,383</b>	<b>1,040,547</b>	<b>158,475</b>	<b>4,380</b>	<b>(642,333)</b>	<b>(637,953)</b>	<b>(834,267)</b>	<b>612,548</b>	<b>(174,594)</b>	<b>(396,313)</b>
<b>Transfers and Contingent Appropriations</b>											
Total Transfers	(7,340,000)	(7,000,000)	(726,234)	-	-	-	-	-	-	-	-
Total Contingent Appropriations	-	-	-	-	(12,513,720)	642,333	(11,871,387)	-	-	-	-
<b>Total Transfers and Contingent Appropriation</b>	<b>(7,340,000)</b>	<b>(7,000,000)</b>	<b>(726,234)</b>	<b>-</b>	<b>(12,513,720)</b>	<b>642,333</b>	<b>(11,871,387)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash Balance</b>	<b>17,887,382</b>	<b>13,046,765</b>	<b>13,361,077</b>	<b>13,205,239</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,526,810</b>	<b>13,139,358</b>	<b>12,964,764</b>	<b>12,964,764</b>

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	September	FY 2026 YTD
<b>Revenue from Taxes</b>											
4134 Occupational License Fees	-	-	-	-	4,835,000	-	4,835,000	-	-	-	-
4134.065 Mental Health	3,101,029	3,512,362	3,226,432	756,522	-	-	-	15,981	622,971	156,388	795,341
4134.066 Seniors	1,551,724	1,758,926	1,615,516	378,778	-	-	-	8,002	311,912	78,301	398,214
4134.067 Transportation	15,700,160	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue from Taxes</b>	<b>20,352,913</b>	<b>5,271,287</b>	<b>4,841,948</b>	<b>1,135,300</b>	<b>4,835,000</b>	<b>-</b>	<b>4,835,000</b>	<b>23,983</b>	<b>934,882</b>	<b>234,690</b>	<b>1,193,555</b>
<b>Revenue Earned from Interest</b>											
4808 Interest On Asset Mgmt Ac	39,123	91,045	73,365	-	75,000	-	75,000	-	-	-	-
<b>Total Revenue Earned from Interest</b>	<b>39,123</b>	<b>91,045</b>	<b>73,365</b>	<b>-</b>	<b>75,000</b>	<b>-</b>	<b>75,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Revenue from Surplus, Borrowing and Transfers</b>											
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
<b>Total Surplus, Borrowing and Transfers</b>	<b>7,789,754</b>	<b>27,137,096</b>	<b>12,320,530</b>	<b>13,046,765</b>	<b>12,509,340</b>	<b>-</b>	<b>12,509,340</b>	<b>13,361,077</b>	<b>-</b>	<b>-</b>	<b>13,361,077</b>
<b>Grand Total COLT Fund</b>	<b>29,168,025</b>	<b>32,499,428</b>	<b>17,235,843</b>	<b>14,182,065</b>	<b>17,419,340</b>	<b>-</b>	<b>17,419,340</b>	<b>13,385,060</b>	<b>934,882</b>	<b>234,690</b>	<b>14,554,632</b>

**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	September	FY 2026 YTD	Encumbrance
<b>MHMR Services (5233)</b>												
301 Accounting Services	90,000	90,000	90,000	-	90,000	-	90,000	-	-	-	-	-
315.165 Ten-Ten Program	47,854	82,420	107,625	30,863	120,000	-	120,000	12,772	15,659	9,466	37,897	-
363 Psychiatric Evaluations	22,027	24,000	42,000	12,250	20,000	-	20,000	1,250	2,750	4,000	8,000	2,000
398.104 Catholic Charities	115,000	120,000	127,500	10,049	139,000	-	139,000	-	5,352	7,803	13,155	-
398.105 The Point	10,500	24,815	47,605	43,751	70,000	-	70,000	6,371	8,120	6,908	21,400	-
398.106 Family Nurt.	80,000	100,000	124,940	41,814	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	5,008	9,899	-
398.113 Women C.C.	49,276	50,170	58,000	27,940	67,700	-	67,700	-	6,888	6,547	13,435	-
398.114 Welcome House	155,000	165,000	170,000	90,277	200,000	-	200,000	-	-	86,485	86,485	-
398.117 Holly Hill	32,149	41,780	32,873	14,208	80,000	-	80,000	-	-	-	-	-
398.180 Community Services Of NKY	-	-	5,010	386	5,010	-	5,010	712	764	890	2,366	-
398.118 St Vincent Depaul	24,382	28,735	26,640	8,710	37,325	-	37,325	2,920	-	4,804	7,724	-
398.119 Diocesan Catholic	55,000	65,000	36,375	8,391	92,540	-	92,540	11,648	12,036	11,971	35,655	-
398.120 Brighton Center	55,000	60,000	69,961	6,762	140,000	-	140,000	8,871	13,344	8,635	30,850	-
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	16,606	83,830	-	83,830	10,778	9,581	10,778	31,137	-
398.123 Addiction Help Line	48,576	52,479	-	-	-	-	-	-	-	-	-	-
398.125 Mentoring Plus	18,590	21,000	12,155	2,446	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	68,767	120,000	-	120,000	-	70,735	42,689	113,423	-
398.129 Learning Grove	-	-	20,000	-	20,000	-	20,000	-	-	-	-	-
399.098 Bawac Work Services	178,000	185,000	195,000	58,505	222,870	-	222,870	17,379	21,319	20,642	59,340	-
398.181 In5	-	-	3,547	-	5,960	-	5,960	-	-	-	-	-
398.182 Action Ministries	-	-	11,620	3,893	27,090	-	27,090	2,021	2,112	1,988	6,121	-
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	80,074	245,010	-	245,010	14,469	16,650	20,163	51,282	-
399.100 Redwood	300,000	300,000	300,000	207,998	370,000	-	370,000	99,490	54,425	54,403	208,317	-
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 Nkcac Emerg Assistance	195,000	200,000	167,887	41,493	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	-	-	-	-	-
<b>Total MHMR Services</b>	<b>2,290,729</b>	<b>2,494,776</b>	<b>3,102,812</b>	<b>871,556</b>	<b>3,397,540</b>	<b>490,200</b>	<b>3,887,740</b>	<b>462,001</b>	<b>269,173</b>	<b>303,181</b>	<b>1,034,354</b>	<b>2,000</b>
<b>Senior Services (5305)</b>												
301 Accounting Services	45,000	45,000	45,000	-	45,000	-	45,000	-	-	-	-	-
345 Pharmaceuticals	-	-	48,394	13,726	71,235	-	71,235	4,018	-	9,242	13,260	-
356.139 Nkcac-Emergency Assist	39,180	40,350	41,565	11,274	48,810	-	48,810	-	-	-	-	-
356.140 Wesley Frozen Meal	100,943	144,831	152,552	29,613	158,640	-	158,640	16,366	16,726	10,498	43,589	-
356.141 Visiting Angels	45,915	52,631	39,462	8,055	132,000	-	132,000	-	9,536	17,638	27,174	-
356.142 Pauper Burials	14,850	18,350	20,950	7,200	21,000	-	21,000	4,150	-	-	4,150	-
356.143 N.K. Legal Aid	18,040	19,075	20,770	-	22,635	-	22,635	-	-	-	-	-

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	September	FY 2026 YTD	Encumbrance
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	1,612	18,640	-	18,640	1,281	1,320	1,374	3,974	-
356.188	Community Services of NKY	-	-	-	-	5,010	-	5,010	-	-	-	-	-
356.189	Walton Senior Center	-	-	6,370	1,592	9,495	-	9,495	-	-	-	-	-
356.190	Durr YMCA	-	-	7,860	1,964	9,090	-	9,090	-	758	1,515	2,273	-
356.199	SVdP Capital Projects	-	-	-	-	360,000	-	360,000	360,000	-	-	360,000	-
356.200	Longevity Readiness Plan	-	-	-	-	-	152,133	152,133	-	-	49,728	49,728	102,405
356.204	Wave Foundation	-	-	-	-	5,225	-	5,225	-	-	-	-	-
356.205	St Vincent de Paul	-	-	-	-	7,745	-	7,745	-	2,789	4,649	7,438	-
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	-	-	-	-	3,114
356.146	NKCAC Senior Center Oper	31,438	30,825	31,985	8,708	88,250	-	88,250	932	7,210	8,918	17,060	-
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	2,164	28,000	-	28,000	2,014	2,617	2,542	7,173	-
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	-	-	-	-	-
<b>Total Senior Services</b>		<b>418,938</b>	<b>505,285</b>	<b>600,953</b>	<b>85,908</b>	<b>1,323,500</b>	<b>152,133</b>	<b>1,475,633</b>	<b>388,761</b>	<b>50,572</b>	<b>106,103</b>	<b>545,436</b>	<b>105,519</b>
<b>Health Care (5340)</b>													
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	-	-	-	-	-
<b>Total Health Care</b>		<b>165,548</b>	<b>202,889</b>	<b>171,000</b>	<b>19,362</b>	<b>184,580</b>	<b>-</b>	<b>184,580</b>	<b>7,488</b>	<b>2,590</b>	<b>-</b>	<b>10,078</b>	<b>-</b>
<b>Contingent Appropriations (9200)</b>													
999.068	Contingency Reserve Mh	-	-	-	-	12,513,720	(642,333)	11,871,387	-	-	-	-	-
<b>Total Contingent Appropriations</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,513,720</b>	<b>(642,333)</b>	<b>11,871,387</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Grand Total COLT Fund</b>		<b>11,280,643</b>	<b>3,202,949</b>	<b>3,874,766</b>	<b>976,825</b>	<b>17,419,340</b>	<b>-</b>	<b>17,419,340</b>	<b>858,250</b>	<b>322,335</b>	<b>409,284</b>	<b>1,589,868</b>	<b>107,519</b>

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

<b>FY 2026</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>YTD FY 2025</b>	<b>Original Budget</b>	<b>Adj</b>	<b>Current Budget</b>	<b>July</b>	<b>August</b>	<b>September</b>	<b>FY 2026 YTD</b>
<b>CASH BALANCE JULY 1ST</b>	-	1,170,824	2,216,919	-	2,863,550	-	2,863,550	2,574,986	-	-	2,574,986
<b>Revenue from Operations</b>											
Total Miscellaneous Revenues	1,153,356	1,323,669	723,795	517,469	705,370	-	705,370	-	466,318	-	466,318
Total Revenue from Interest	17,468	46,399	72,205	19,536	50,000	-	50,000	5,358	5,463	5,874	16,696
<b>Total Revenue from Operations</b>	<b>1,170,824</b>	<b>1,370,067</b>	<b>796,000</b>	<b>537,005</b>	<b>755,370</b>	<b>-</b>	<b>755,370</b>	<b>5,358</b>	<b>471,781</b>	<b>5,874</b>	<b>483,014</b>
<b>Expenditures</b>											
Total Other Healthcare Programs	-	323,973	437,932	-	3,618,920	-	3,618,920	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>323,973</b>	<b>437,932</b>	<b>-</b>	<b>3,618,920</b>	<b>-</b>	<b>3,618,920</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Activity Before Transfers and Contingent Appr.</b>	<b>1,170,824</b>	<b>1,046,094</b>	<b>358,068</b>	<b>537,005</b>	<b>(2,863,550)</b>	<b>-</b>	<b>(2,863,550)</b>	<b>5,358</b>	<b>471,781</b>	<b>5,874</b>	<b>483,014</b>
<b>Transfers and Contingent Appropriations</b>											
<b>Total Transfers and Contingent Appropriations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash Balance</b>	<b>1,170,824</b>	<b>2,216,919</b>	<b>2,574,986</b>	<b>537,005</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,580,344</b>	<b>3,052,126</b>	<b>3,058,000</b>	<b>3,058,000</b>

**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	September	FY 2026 YTD
<b>Revenue from Miscellaneous Revenues</b>											
4760 Court Settlement	1,153,356	1,323,669	723,795	517,469	549,560	-	549,560	-	466,318	-	466,318
4545.038 City Contributions	-	-	-	-	155,810	-	155,810	-	-	-	-
<b>Total Miscellaneous Revenues</b>	<b>1,153,356</b>	<b>1,323,669</b>	<b>723,795</b>	<b>517,469</b>	<b>705,370</b>	<b>-</b>	<b>705,370</b>	<b>-</b>	<b>466,318</b>	<b>-</b>	<b>466,318</b>
<b>Revenue from Interest</b>											
4806 Interest On Checking Acct	17,468	46,399	72,205	19,536	50,000	-	50,000	5,358	5,463	5,874	16,696
<b>Total Revenue from Interest</b>	<b>17,468</b>	<b>46,399</b>	<b>72,205</b>	<b>19,536</b>	<b>50,000</b>	<b>-</b>	<b>50,000</b>	<b>5,358</b>	<b>5,463</b>	<b>5,874</b>	<b>16,696</b>

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

Account Title	FY 2023	FY 2024	FY 2025	YTD FY			July	August	September	FY 2026		
				2024	Original Budget	Adj				Current Budget	YTD	Encumbrance
<b>Other Healthcare Programs (5232)</b>												
398.124 Substance Abuse	-	323,973	437,932	-	3,618,920	-	3,618,920	-	-	-	-	5,056
<b>Total Other Healthcare Programs</b>	-	<b>323,973</b>	<b>437,932</b>	-	<b>3,618,920</b>	-	<b>3,618,920</b>	-	-	-	-	<b>5,056</b>
<b>Contingent Appropriations (9200)</b>												
RESERVE FOR TRANSFER	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Contingent Appropriations</b>	-	-	-	-	-	-	-	-	-	-	-	-

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	September	FY 2026 YTD
<b>CASH BALANCE JULY 1ST</b>	4,537,125	5,070,741	5,117,818	5,117,818	4,752,600	-	4,752,600	4,947,323	-	-	4,947,323
<b>Revenue from Operations</b>											
Total Revenue from Charges for Services	5,776,124	5,689,910	5,716,226	4,815	5,675,000	-	5,675,000	1,690	861	1,035	3,586
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	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue from Operations</b>	<b>6,936,628</b>	<b>6,951,990</b>	<b>7,130,251</b>	<b>368,511</b>	<b>7,045,000</b>	<b>-</b>	<b>7,045,000</b>	<b>1,690</b>	<b>409,883</b>	<b>1,035</b>	<b>412,608</b>
<b>Expenditures</b>											
Total Dispatch Operations	4,368,305	4,816,468	5,271,905	1,591,760	6,337,560	187,200	6,524,760	474,119	542,216	287,403	1,303,738
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	340,947	1,924,040	-	1,924,040	148,099	97,042	95,074	340,215
<b>Total Expenditures</b>	<b>6,403,012</b>	<b>6,904,913</b>	<b>7,300,746</b>	<b>1,952,298</b>	<b>8,884,010</b>	<b>187,200</b>	<b>9,071,210</b>	<b>635,420</b>	<b>639,257</b>	<b>382,477</b>	<b>1,657,154</b>
<b>Net Activity Before Transfers and Contingent Appr.</b>	<b>533,616</b>	<b>47,077</b>	<b>(170,495)</b>	<b>(1,583,787)</b>	<b>(1,839,010)</b>	<b>(187,200)</b>	<b>(2,026,210)</b>	<b>(633,730)</b>	<b>(229,375)</b>	<b>(381,442)</b>	<b>(1,244,547)</b>
<b>Transfers and Contingent Appropriations</b>											
<b>Total Transfers</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Total Contingent Appropriations</b>	-	-	-	-	(2,913,590)	187,200	(2,726,391)	-	-	-	-
<b>Total Transfers and Contingent Appropriations</b>	-	-	-	-	<b>(2,913,590)</b>	<b>187,200</b>	<b>(2,726,391)</b>	-	-	-	-
<b>Cash Balance</b>	<b>5,070,741</b>	<b>5,117,818</b>	<b>4,947,323</b>	<b>3,534,031</b>	-	-	-	<b>4,313,593</b>	<b>4,084,218</b>	<b>3,702,776</b>	<b>3,702,776</b>

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	September	FY 2026 YTD
<b>Revenue from Charges for Services</b>												
4680	E911 Fees	5,776,124	5,689,910	5,716,226	4,815	5,675,000	-	5,675,000	1,690	861	1,035	3,586
<b>Total Revenue from Charges for Services</b>		<b>5,776,124</b>	<b>5,689,910</b>	<b>5,716,226</b>	<b>4,815</b>	<b>5,675,000</b>	<b>-</b>	<b>5,675,000</b>	<b>1,690</b>	<b>861</b>	<b>1,035</b>	<b>3,586</b>
<b>Intergovernmental Revenues</b>												
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
<b>Total Intergovernmental Revenues</b>		<b>1,152,145</b>	<b>1,262,079</b>	<b>1,414,026</b>	<b>363,696</b>	<b>1,370,000</b>	<b>-</b>	<b>1,370,000</b>	<b>-</b>	<b>409,021</b>	<b>-</b>	<b>409,021</b>
<b>Revenue from Surplus, Borrowing and Transfers</b>												
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
<b>Total Surplus, Borrowing and Transfers</b>		<b>4,537,125</b>	<b>5,070,741</b>	<b>5,117,818</b>	<b>5,117,818</b>	<b>4,752,600</b>	<b>-</b>	<b>4,752,600</b>	<b>4,947,323</b>	<b>-</b>	<b>-</b>	<b>4,947,323</b>
<b>Grand Total Dispatch Fund 75</b>		<b>11,473,753</b>	<b>12,022,731</b>	<b>12,248,069</b>	<b>5,486,328</b>	<b>11,797,600</b>	<b>-</b>	<b>11,797,600</b>	<b>4,949,013</b>	<b>409,883</b>	<b>1,035</b>	<b>5,359,930</b>

**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	September	FY 2026 YTD	Encumbrance
<b>Dispatch Operations (514575)</b>												
159 Dispatcher Wages	2,156,808	2,525,591	2,584,690	709,213	3,223,720	-	3,223,720	306,908	204,174	198,556	709,638	-
178 Overtime	498,880	525,480	498,110	135,209	534,840	-	534,840	63,368	46,504	40,946	150,818	-
186 Longevity	3,696	3,080	3,212	-	3,350	-	3,350	-	-	-	-	-
187 Holiday Pay	68,601	81,944	83,566	17,098	127,950	-	127,950	8,215	-	7,911	16,127	-
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	49,396	251,100	-	251,100	17,080	13,993	1,115	32,187	10,503
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	48,330	126,800	-	126,800	896	6,286	2,664	9,846	-
337 Dp Maint & Repair Svcs	490,323	508,594	482,551	445,131	803,090	-	803,090	145	171,396	19,197	190,739	12,984
343 Medical Services	3,750	6,667	5,000	1,250	5,100	-	5,100	417	417	417	1,250	3,750
406 Bldg Maint Supplies	2,025	2,011	1,249	223	13,000	-	13,000	164	(6)	50	208	-
445 Office Supplies	13,184	15,533	14,001	3,443	34,100	-	34,100	974	1,594	865	3,433	2,006
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	5,435	161,400	-	161,400	6,283	1,104	1,421	8,809	-
573 Telephone	51,861	50,564	43,473	21,657	67,500	-	67,500	1,351	1,304	1,304	3,959	-
576 Travel	2,755	4,875	3,815	943	8,500	-	8,500	351	129	382	862	-
578 Utilities	19,294	20,041	23,741	5,676	33,150	-	33,150	1,651	2,775	1,681	6,107	-
585 Maint And Repair Service	15,007	-	-	-	-	-	-	-	-	-	-	-
703 Communications Equipment	303,795	321,814	326,647	77,479	392,400	-	392,400	10,786	9,900	10,894	31,580	107,175
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
<b>Total Dispatch Operations</b>	<b>4,368,305</b>	<b>4,816,468</b>	<b>5,271,905</b>	<b>1,591,760</b>	<b>6,337,560</b>	<b>187,200</b>	<b>6,524,760</b>	<b>474,119</b>	<b>542,216</b>	<b>287,403</b>	<b>1,303,738</b>	<b>325,343</b>
<b>G.O. Bonds (7100)</b>												
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	-
<b>Total G.O. Bonds</b>	<b>622,400</b>	<b>622,400</b>	<b>622,400</b>	<b>19,591</b>	<b>622,410</b>	<b>-</b>	<b>622,410</b>	<b>13,201</b>	<b>-</b>	<b>-</b>	<b>13,201</b>	<b>-</b>
<b>Contingent Appropriations (9200)</b>												
999 Reserve For Transfer	-	-	-	-	2,913,590	(187,200)	2,726,391	-	-	-	-	-
<b>Total Contingent Appropriations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,913,590</b>	<b>(187,200)</b>	<b>2,726,391</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fringe Benefits (9400)</b>												
201 Social Security	205,978	239,393	240,989	65,730	299,250	-	299,250	28,709	19,023	18,783	66,515	-
202 Retirement	690,530	677,430	607,246	159,879	728,350	-	728,350	69,819	45,202	45,219	160,240	-
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	115,338	741,120	-	741,120	49,571	32,817	31,072	113,459	-
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	-	-	-	-	-
<b>Total Fringe Benefits</b>	<b>1,412,307</b>	<b>1,466,045</b>	<b>1,406,442</b>	<b>340,947</b>	<b>1,924,040</b>	<b>-</b>	<b>1,924,040</b>	<b>148,099</b>	<b>97,042</b>	<b>95,074</b>	<b>340,215</b>	<b>-</b>
<b>Grand Total Dispatch Fund - 75</b>	<b>6,403,012</b>	<b>6,904,913</b>	<b>7,300,746</b>	<b>1,952,298</b>	<b>11,797,600</b>	<b>-</b>	<b>11,797,600</b>	<b>635,420</b>	<b>639,257</b>	<b>382,477</b>	<b>1,657,154</b>	<b>325,343</b>

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	September	FY 2026 YTD
<b>CASH BALANCE JULY 1ST</b>	30,461,139	13,123,819	9,165,565	9,165,565	6,464,530	-	6,464,530	6,212,350	-	-	6,212,350
<b>Revenue from Operations</b>											
Total Intragovernmental Revenue	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue from Operations</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Expenditures</b>											
Total Capital Appropriations	17,337,320	3,958,254	2,953,215	651,384	6,464,530	-	6,464,530	7,969	944,783	107,563	1,060,315
<b>Total Expenditures</b>	<b>17,337,320</b>	<b>3,958,254</b>	<b>2,953,215</b>	<b>651,384</b>	<b>6,464,530</b>	-	<b>6,464,530</b>	<b>7,969</b>	<b>944,783</b>	<b>107,563</b>	<b>1,060,315</b>
<b>Net Activity Before Transfers and Contingent Appr.</b>	<b>(17,337,320)</b>	<b>(3,958,254)</b>	<b>(2,953,215)</b>	<b>(651,384)</b>	<b>(6,464,530)</b>	-	<b>(6,464,530)</b>	<b>(7,969)</b>	<b>(944,783)</b>	<b>(107,563)</b>	<b>(1,060,315)</b>
<b>Transfers and Contingent Appropriations</b>											
Total Transfers	-	-	-	-	-	-	-	-	-	-	-
Total Contingent Appropriations	-	-	-	-	-	-	-	-	-	-	-
<b>Total Transfers and Contingent Appropriations</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Cash Balance</b>	<b>13,123,819</b>	<b>9,165,565</b>	<b>6,212,350</b>	<b>8,514,180</b>	-	-	-	<b>6,204,381</b>	<b>5,259,598</b>	<b>5,152,034</b>	<b>5,152,034</b>

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	September	FY 2026 YTD
<b>Intragovernmental Revenue</b>												
4504	Federal Grants	-	-	-	-	-	-	-	-	-	-	-
<b>Total Intragovernmental Revenue</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Revenue from Surplus, Borrowing and Transfers</b>												
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
<b>Total Surplus, Borrowing and Transfers</b>		<b>30,461,139</b>	<b>13,123,819</b>	<b>9,165,565</b>	<b>9,165,565</b>	<b>6,464,530</b>	<b>-</b>	<b>6,464,530</b>	<b>6,212,350</b>	<b>-</b>	<b>-</b>	<b>6,212,350</b>
<b>Grand Total ARPA Fund 84</b>		<b>30,461,139</b>	<b>13,123,819</b>	<b>9,165,565</b>	<b>9,165,565</b>	<b>6,464,530</b>	<b>-</b>	<b>6,464,530</b>	<b>6,212,350</b>	<b>-</b>	<b>-</b>	<b>6,212,350</b>

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	September	FY 2026 YTD	Encumbrance
<b>Capital Expenditures (848099)</b>													
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	268,448	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	5,000	20,000	70,000
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	1,696	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	-	-	101,132	101,132	96,909
399.102	Life Learning Center	-	52,321	126,831	-	825,000	-	825,000	2,969	40,074	1,431	44,474	778,232
743.072	Subdistrict O Project	-	-	-	-	1,400,000	-	1,400,000	-	-	-	-	1,400,000
	<b>Total Capital Expenditures</b>	<b>17,337,320</b>	<b>3,958,254</b>	<b>2,953,215</b>	<b>651,384</b>	<b>6,464,530</b>	<b>-</b>	<b>6,464,530</b>	<b>7,969</b>	<b>944,783</b>	<b>107,563</b>	<b>1,060,315</b>	<b>3,986,295</b>
<b>Contingent Appropriations (849200)</b>													
999	Reserve For Transfer	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total Contingent Appropriations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

<b>FY 2026</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>YTD FY 2025</b>	<b>Original Budget</b>	<b>Adj</b>	<b>Current Budget</b>	<b>July</b>	<b>August</b>	<b>September</b>	<b>FY 2026 YTD</b>
<b>CASH BALANCE JULY 1ST</b>	-	1,287,584	816,928	-	830,320	-	830,320	824,885	-	-	824,885
<b>Revenue from Operations</b>											
Total Intragovernmental Revenue	1,278,290	268,810	278,970	76,860	275,000	-	275,000	23,940	28,890	23,900	76,730
Total Revenue from Interest	9,535	40,413	22,952	7,117	20,000	-	20,000	1,745	1,780	1,601	5,126
<b>Total Revenue from Operations</b>	<b>1,287,825</b>	<b>309,223</b>	<b>301,922</b>	<b>83,977</b>	<b>295,000</b>	<b>-</b>	<b>295,000</b>	<b>25,685</b>	<b>30,670</b>	<b>25,501</b>	<b>81,856</b>
<b>Expenditures</b>											
Total Office of County Clerk	241	779,878	293,965	62,079	1,125,320	-	1,125,320	285	61,495	478	62,258
<b>Total Expenditures</b>	<b>241</b>	<b>779,878</b>	<b>293,965</b>	<b>62,079</b>	<b>1,125,320</b>	<b>-</b>	<b>1,125,320</b>	<b>285</b>	<b>61,495</b>	<b>478</b>	<b>62,258</b>
<b>Net Activity Before Transfers and Contingent</b>	<b>1,287,584</b>	<b>(470,656)</b>	<b>7,957</b>	<b>21,898</b>	<b>(830,320)</b>	<b>-</b>	<b>(830,320)</b>	<b>25,400</b>	<b>(30,825)</b>	<b>25,023</b>	<b>19,598</b>
<b>Transfers and Contingent Appropriations</b>											
<b>Total Transfers</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Total Contingent Appropriations</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Total Transfers and Contingent Appropriations:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash Balance</b>	<b>1,287,584</b>	<b>816,928</b>	<b>824,885</b>	<b>21,898</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>850,285</b>	<b>819,460</b>	<b>844,483</b>	<b>844,483</b>

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	September	FY 2026 YTD
<b>Intragovernmental Revenue</b>												
4731.005	Clerk Permanent Storage	1,278,290	268,810	278,970	76,860	275,000	-	275,000	23,940	28,890	23,900	76,730
<b>Total Intragovernmental Revenue</b>		<b>1,278,290</b>	<b>268,810</b>	<b>278,970</b>	<b>76,860</b>	<b>275,000</b>	<b>-</b>	<b>275,000</b>	<b>23,940</b>	<b>28,890</b>	<b>23,900</b>	<b>76,730</b>
<b>Revenue from Interest</b>												
4806	Interest On Checking Acct	9,535	40,413	22,952	7,117	20,000	-	20,000	1,745	1,780	1,601	5,126
<b>Total Revenue from Interest</b>		<b>9,535</b>	<b>40,413</b>	<b>22,952</b>	<b>7,117</b>	<b>20,000</b>	<b>-</b>	<b>20,000</b>	<b>1,745</b>	<b>1,780</b>	<b>1,601</b>	<b>5,126</b>
<b>Revenue from Surplus, Borrowing and Transfers</b>												
4901	Cash Balance July 1st	-	1,287,584	816,928	-	830,320	-	830,320	824,885	-	-	824,885
<b>Total Surplus, Borrowing and Transfers</b>		<b>-</b>	<b>1,287,584</b>	<b>816,928</b>	<b>-</b>	<b>830,320</b>	<b>-</b>	<b>830,320</b>	<b>824,885</b>	<b>-</b>	<b>-</b>	<b>824,885</b>
<b>Grand Total Clerk Record Fund 85</b>		<b>1,287,825</b>	<b>1,596,806</b>	<b>1,118,850</b>	<b>83,977</b>	<b>1,125,320</b>	<b>-</b>	<b>1,125,320</b>	<b>850,570</b>	<b>30,670</b>	<b>25,501</b>	<b>906,741</b>

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	September	FY 2026 YTD	Encumbrance
<b>Office of County Clerk (5010)</b>													
445	Office Supplies	-	-	54,610	-	700,000	-	700,000	263	61,473	456	62,192	-
503	Bank Charges	241	270	264	66	320	-	320	22	22	22	66	-
902	Pymts Other Gov Agencies	-	779,608	239,092	62,013	425,000	-	425,000	-	-	-	-	-
	<b>Total Office of County Clerk</b>	<b>241</b>	<b>779,878</b>	<b>293,965</b>	<b>62,079</b>	<b>1,125,320</b>	<b>-</b>	<b>1,125,320</b>	<b>285</b>	<b>61,495</b>	<b>478</b>	<b>62,258</b>	<b>-</b>
<b>Contingent Appropriations (9200)</b>													
999	Reserve for Transfer	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total Contingent Appropriations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Grand Total Clerk Record Fund 85</b>		<b>241</b>	<b>779,878</b>	<b>293,965</b>	<b>62,079</b>	<b>1,125,320</b>	<b>-</b>	<b>1,125,320</b>	<b>285</b>	<b>61,495</b>	<b>478</b>	<b>62,258</b>	<b>-</b>