

**Kenton County Fiscal Court  
Summary  
FY 2026**

**Summary**

| Fund  | FY 2023            | FY 2024            | FY 2025            | YTD FY 2025        | Original Budget    | Adj              | Current Budget     | 1st Qtr            | October           | 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>132,102,227</b> |
| <b>Revenue From Operations</b>                            |                    |                    |                    |                    |                    |                  |                    |                    |                   |                    |
| General Fund - 01   | 58,944,774         | 73,554,200         | 98,677,318         | 42,971,909         | 202,219,760        | -                | 202,219,760        | 132,905,550        | 11,900,848        | 144,806,398        |
| Road Fund - 02  | 5,951,459          | 4,610,931          | 5,606,763          | 2,573,296          | 7,839,840          | -                | 7,839,840          | 2,134,806          | 572,274           | 2,707,081          |
| Jail Fund - 03  | 9,829,713          | 5,604,685          | 5,517,853          | 2,225,857          | 5,989,410          | -                | 5,989,410          | 1,767,314          | 425,984           | 2,193,298          |
| 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            | 25,000             | -                 | 25,000             |
| COLT Fund - 23  | 21,378,271         | 5,362,332          | 4,915,312          | 1,195,924          | 4,910,000          | -                | 4,910,000          | 1,193,555          | 67,212            | 1,260,767          |
| Opioid Settlement Fund - 74                               | 1,170,824          | 1,370,067          | 796,000            | 543,770            | 755,370            | -                | 755,370            | 483,014            | 127,532           | 610,545            |
| Dispatch Fund - 75  | 6,936,628          | 6,951,990          | 7,130,251          | 2,400,594          | 7,045,000          | -                | 7,045,000          | 412,608            | 2,130,276         | 2,542,884          |
| ARPA Fund - 84  | -                  | -                  | -                  | -                  | -                  | -                | -                  | -                  | -                 | -                  |
| Clerk Record Storage Fund - 85                            | 1,287,825          | 309,223            | 301,922            | 107,333            | 295,000            | -                | 295,000            | 81,856             | 27,603            | 109,460            |
| <b>Total Revenue From Operations</b>                      | <b>105,858,415</b> | <b>98,147,952</b>  | <b>123,386,921</b> | <b>52,043,683</b>  | <b>229,755,380</b> | <b>-</b>         | <b>229,755,380</b> | <b>139,004,702</b> | <b>15,251,730</b> | <b>154,256,432</b> |
| <b>Expenditures</b>                                       |                    |                    |                    |                    |                    |                  |                    |                    |                   |                    |
| General Fund - 01   | 27,621,064         | 45,236,881         | 59,497,067         | 14,857,297         | 235,538,050        | 5,240,888        | 240,778,938        | 18,271,670         | 4,402,964         | 22,674,634         |
| Road Fund - 02  | 7,438,115          | 6,991,168          | 6,520,433          | 1,723,700          | 14,185,530         | 2,136,174        | 16,321,704         | 2,205,735          | 546,406           | 2,752,141          |
| Jail Fund - 03  | 17,720,224         | 19,636,746         | 20,446,255         | 6,947,977          | 22,000,360         | -                | 22,000,360         | 5,679,253          | 1,595,170         | 7,274,423          |
| 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            | 18,169             | 4,085,000          | 62,625           | 4,147,625          | 28,661             | 78,427            | 107,088            |
| COLT Fund - 23  | 11,280,643         | 3,202,949          | 3,874,766          | 1,694,239          | 4,905,620          | 642,333          | 5,547,953          | 1,589,868          | 506,099           | 2,095,967          |
| Opioid Settlement Fund - 74                               | -                  | 323,973            | 437,932            | -                  | 3,618,920          | -                | 3,618,920          | -                  | 5,468             | 5,468              |
| Dispatch Fund - 75  | 6,403,012          | 6,904,913          | 7,300,746          | 2,356,699          | 8,884,010          | 187,200          | 9,071,210          | 1,657,154          | 925,341           | 2,582,495          |
| ARPA Fund - 84  | 17,337,320         | 3,958,254          | 2,953,215          | 1,199,440          | 6,464,530          | -                | 6,464,530          | 1,060,315          | 396,024           | 1,456,339          |
| Clerk Record Storage Fund - 85                            | 241                | 779,878            | 293,965            | 62,686             | 1,125,320          | -                | 1,125,320          | 62,258             | 13,910            | 76,168             |
| <b>Total Expenditures</b>                                 | <b>88,384,138</b>  | <b>87,683,254</b>  | <b>102,251,855</b> | <b>28,860,205</b>  | <b>301,408,340</b> | <b>8,269,219</b> | <b>309,677,559</b> | <b>30,555,916</b>  | <b>8,469,808</b>  | <b>39,025,724</b>  |
| <b>Net Activity Before Transfers and Contingent Appr.</b> |                    |                    |                    |                    |                    |                  |                    |                    |                   |                    |
| General Fund - 01   | 31,323,710         | 28,317,320         | 39,180,251         | 28,114,612         | (33,318,290)       | (5,240,888)      | (38,559,178)       | 114,633,879        | 7,497,884         | 122,131,764        |
| Road Fund - 02  | (1,486,656)        | (2,380,237)        | (913,670)          | 849,597            | (6,345,690)        | (2,136,174)      | (8,481,864)        | (70,929)           | 25,868            | (45,061)           |
| Jail Fund - 03  | (7,890,511)        | (14,032,062)       | (14,928,401)       | (4,722,120)        | (16,010,950)       | -                | (16,010,950)       | (3,911,940)        | (1,169,185)       | (5,081,125)        |
| LGEA Fund - 04  | -                  | (6,735)            | -                  | -                  | -                  | -                | -                  | -                  | -                 | -                  |
| CDBG Funds - 7  | -                  | -                  | -                  | -                  | -                  | -                | -                  | -                  | -                 | -                  |
| Golf Fund - 22  | (224,598)          | (257,232)          | (485,976)          | 6,831              | (3,985,000)        | (62,625)         | (4,047,625)        | (3,661)            | (78,427)          | (82,088)           |
| COLT Fund - 23  | 10,097,628         | 2,159,383          | 1,040,547          | (498,315)          | 4,380              | (642,333)        | (637,953)          | (396,313)          | (438,887)         | (835,200)          |
| Opioid Settlement Fund - 74                               | 1,170,824          | 1,046,094          | 358,068            | 543,770            | (2,863,550)        | -                | (2,863,550)        | 483,014            | 122,063           | 605,077            |
| Dispatch Fund - 75  | 533,616            | 47,077             | (170,495)          | 43,895             | (1,839,010)        | (187,200)        | (2,026,210)        | (1,244,547)        | 1,204,936         | (39,611)           |
| ARPA Fund - 84  | (17,337,320)       | (3,958,254)        | (2,953,215)        | (1,199,440)        | (6,464,530)        | -                | (6,464,530)        | (1,060,315)        | (396,024)         | (1,456,339)        |

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Summary  
FY 2026**

Summary

| Fund  | FY 2023            | FY 2024            | FY 2025            | YTD FY 2025        | Original Budget      | Adj                | Current Budget       | 1st Qtr            | October            | FY 2026 YTD           |
|---|--------------------|--------------------|--------------------|--------------------|----------------------|--------------------|----------------------|--------------------|--------------------|-----------------------|
| Clerk Record Storage Fund - 85                      | 1,287,584          | (470,656)          | 7,957              | 44,647             | (830,320)            | -                  | (830,320)            | 19,598             | 13,693             | 33,292                |
| <b>Net Activity Before Transfers and Contingent</b> | <b>17,474,278</b>  | <b>10,464,698</b>  | <b>21,135,065</b>  | <b>23,183,478</b>  | <b>(71,652,960)</b>  | <b>(8,269,219)</b> | <b>(79,922,179)</b>  | <b>108,448,787</b> | <b>6,781,922</b>   | <b>115,230,708</b>    |
| <b>Transfers and Contingent Appropriations</b>      |                    |                    |                    |                    |                      |                    |                      |                    |                    |                       |
| General Fund - 01                                   | (580,000)          | (10,968,310)       | (15,972,616)       | (3,500,000)        | 31,800,000           | -                  | 31,800,000           | (2,550,000)        | (1,000,000)        | (3,550,000)           |
| 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         | 3,500,000          | 17,000,000           | -                  | 17,000,000           | 2,550,000          | 1,000,000          | 3,550,000             |
| 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>              |
| General Fund - 01                                   | -                  | -                  | -                  | -                  | (97,480,550)         | 5,240,888          | (92,239,662)         | -                  | -                  | -                     |
| 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>8,269,219</b>   | <b>(112,390,951)</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>8,269,219</b>   | <b>(52,390,951)</b>  | <b>-</b>           | <b>-</b>           | <b>-</b>              |
| <b>Reserve Balance</b>                              |                    |                    |                    |                    |                      |                    |                      |                    |                    |                       |
| General Fund - 01                                   | 57,276,737         | 74,625,747         | 97,833,382         | 99,240,359         | -                    | -                  | -                    | 209,917,262        | 216,415,146        | 216,415,145.97        |
| Road Fund - 02                                      | 2,955,860          | 4,271,923          | 4,123,253          | 5,121,520          | -                    | -                  | -                    | 4,052,324          | 4,078,192          | 4,078,192.19          |
| Jail Fund - 03                                      | 1,413,784          | 1,408,223          | 1,795,071          | 186,103            | -                    | -                  | -                    | 433,132            | 263,947            | 263,946.64            |
| LGEA Fund - 04                                      | 6,735              | -                  | -                  | -                  | -                    | -                  | -                    | -                  | -                  | -                     |
| CDBG Funds - 7                                      | -                  | -                  | -                  | -                  | -                    | -                  | -                    | -                  | -                  | -                     |
| Golf Fund - 22                                      | 308,998            | 297,276            | 429,900            | 304,107            | -                    | -                  | -                    | 426,239            | 347,812            | 347,812.19            |
| COLT Fund - 23                                      | 17,887,382         | 13,046,765         | 13,361,077         | 12,548,450         | -                    | -                  | -                    | 12,964,764         | 12,525,877         | 12,525,876.82         |
| Opioid Settlement Fund - 74                         | 1,170,824          | 2,216,919          | 2,574,986          | 543,770            | -                    | -                  | -                    | 3,058,000          | 3,180,063          | 3,180,063.26          |
| Dispatch Fund - 75                                  | 5,070,741          | 5,117,818          | 4,947,323          | 5,161,713          | -                    | -                  | -                    | 3,702,776          | 4,907,711          | 4,907,711.44          |
| ARPA Fund - 84                                      | 13,123,819         | 9,165,565          | 6,212,350          | 7,966,125          | -                    | -                  | -                    | 5,152,034          | 4,756,011          | 4,756,010.81          |
| Clerk Record Storage Fund - 85                      | 1,287,584          | 816,928            | 824,885            | 44,647             | -                    | -                  | -                    | 844,483            | 858,177            | 858,176.55            |
| <b>Total Reserve Balance</b>                        | <b>100,502,464</b> | <b>110,967,162</b> | <b>132,102,227</b> | <b>131,116,794</b> | <b>-</b>             | <b>-</b>           | <b>-</b>             | <b>240,551,014</b> | <b>247,332,936</b> | <b>247,332,935.87</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     | 1st Qtr            | October           | 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        | 14,722,674        | 50,982,500         | -       | 50,982,500         | 7,607,311          | 7,200,073         | 14,807,384         |
| Total Revenue in Lieu of Taxes          | 97,534            | 198,121           | 251,618           | 48,073            | 297,700            | -       | 297,700            | 105,387            | 87,489            | 192,877            |
| Total Revenue from Fees                 | 5,736,811         | 2,045,994         | 2,077,237         | 793,214           | 1,930,000          | -       | 1,930,000          | 409,051            | 400,897           | 809,947            |
| Total Revenue from License & Permits    | 171,633           | 171,410           | 170,947           | 56,979            | 171,000            | -       | 171,000            | 42,784             | 14,247            | 57,031             |
| Total Intragovernmental Revenue         | 19,398,861        | 3,632,229         | 29,385,861        | 23,083,954        | 127,343,910        | -       | 127,343,910        | 121,243,047        | 2,421,003         | 123,664,050        |
| Total Revenue from Charges for Services | 1,945,253         | 1,952,104         | 2,068,553         | 683,424           | 2,047,800          | -       | 2,047,800          | 363,411            | 389,055           | 752,466            |
| Total Revenue from Other Sources        | 4,339,810         | 7,944,613         | 7,570,705         | 1,725,289         | 12,246,850         | -       | 12,246,850         | 965,513            | 595,868           | 1,561,381          |
| Total Revenue Earned from Interest      | 2,640,002         | 5,189,689         | 5,649,238         | 1,858,302         | 7,200,000          | -       | 7,200,000          | 2,169,045          | 792,217           | 2,961,262          |
| <b>Total Revenue from Operations</b>    | <b>58,944,774</b> | <b>73,554,200</b> | <b>98,677,318</b> | <b>42,971,909</b> | <b>202,219,760</b> | -       | <b>202,219,760</b> | <b>132,905,550</b> | <b>11,900,848</b> | <b>144,806,398</b> |
| <b>Expenditures</b>                     |                   |                   |                   |                   |                    |         |                    |                    |                   |                    |
| Total Office of Judge/Executive         | 1,190,774         | 1,282,554         | 1,362,734         | 470,761           | 1,466,760          | -       | 1,466,760          | 357,033            | 105,214           | 462,247            |
| Total Office of County Attorney         | 247,865           | 250,954           | 254,539           | 153,303           | 259,810            | -       | 259,810            | 140,546            | 11,585            | 152,131            |
| Total Office of County Clerk            | 40,787            | 40,702            | 50,853            | 410               | 75,000             | -       | 75,000             | 238                | 624               | 862                |
| Total Office of County Sheriff          | 38,906            | 60,404            | 50,375            | 33,668            | 65,000             | -       | 65,000             | 32,298             | 3,252             | 35,550             |
| Total Office of County Coroner          | 263,145           | 304,765           | 301,287           | 97,916            | 332,460            | -       | 332,460            | 84,628             | 24,073            | 108,701            |
| Total County Commissioners              | 233,788           | 244,754           | 254,292           | 86,664            | 261,820            | -       | 261,820            | 69,086             | 19,907            | 88,992             |
| Total PVA                               | 257,338           | 258,671           | 256,615           | 128,218           | 258,600            | -       | 258,600            | 64,852             | 62,918            | 127,770            |
| Total Board of Assessments              | 5,450             | 9,700             | 6,450             | 3,450             | 15,000             | -       | 15,000             | 3,875              | 450               | 4,325              |
| Total County Treasurer                  | 1,347,265         | 1,533,277         | 1,601,481         | 559,302           | 1,725,510          | -       | 1,725,510          | 416,565            | 123,243           | 539,808            |
| Total Technology Services               | 1,437,822         | 1,639,352         | 1,851,879         | 684,787           | 1,843,060          | -       | 1,843,060          | 473,717            | 140,299           | 614,015            |
| Total County Law Library                | 1,200             | 1,200             | 1,200             | -                 | 1,200              | -       | 1,200              | -                  | -                 | -                  |
| Total Election Expense                  | 706,662           | 871,666           | 450,026           | 163,534           | 462,000            | -       | 462,000            | 17,259             | 72,321            | 89,580             |
| Total Planning & Zoning                 | 39,251            | 26,114            | 27,836            | 9,527             | 35,000             | -       | 35,000             | 6,472              | 2,791             | 9,263              |
| Total Economic Development              | -                 | 11,493            | -                 | -                 | 185,070            | -       | 185,070            | -                  | -                 | -                  |
| Total Courthouse - Independence         | 966,499           | 595,582           | 856,726           | 201,575           | 665,710            | 179,144 | 844,854            | 61,308             | 116,290           | 177,598            |
| Total Kenton County Justice Center      | 1,085,902         | 950,697           | 1,709,299         | 353,606           | 4,519,380          | 389,777 | 4,909,157          | 741,698            | 70,031            | 811,729            |
| Total Parking Garage                    | 719,775           | 889,029           | 629,868           | 206,872           | 878,440            | 252,064 | 1,130,504          | 462,919            | 67,942            | 530,861            |
| Total Courthouse - Covington            | 828,349           | 841,710           | 980,583           | 368,635           | 1,088,820          | 38,150  | 1,126,970          | 233,806            | 108,605           | 342,412            |
| Total County Police                     | 5,383,292         | 5,710,679         | 6,006,529         | 1,916,517         | 6,813,130          | 3,475   | 6,816,605          | 1,422,328          | 465,469           | 1,887,797          |
| Total Emergency Management              | 639,788           | 628,441           | 604,939           | 244,952           | 1,449,270          | 255,871 | 1,705,141          | 192,483            | 41,696            | 234,178            |
| Total Dispatch - General Fund           | -                 | -                 | -                 | -                 | -                  | -       | -                  | -                  | -                 | -                  |
| Total Forest Fire Prevention            | 1,147             | 1,147             | 1,147             | 1,147             | 1,500              | -       | 1,500              | 890                | -                 | 890                |
| Total Commonwealth Attorney             | 9,990             | 9,438             | 6,576             | 2,541             | 10,000             | -       | 10,000             | 2,365              | 679               | 3,045              |
| 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         | 536,884           | 2,067,510          | -       | 2,067,510          | 453,839            | 128,404           | 582,243            |
| Total Soil & Water Conservation         | 294,250           | 313,380           | 324,035           | 162,020           | 333,440            | -       | 333,440            | 83,358             | 83,358            | 166,716            |
| 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            | 15,900            | 41,000             | -       | 41,000             | 11,649             | 4,822             | 16,471             |
| Total County Parks                      | 835,202           | 890,707           | 1,245,176         | 453,544           | 1,378,570          | 523     | 1,379,093          | 373,561            | 110,311           | 483,872            |
| 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         | 2,671,370         | 9,014,710          | -       | 9,014,710          | 2,028,676          | 846,345           | 2,875,021          |
| 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         | 311,531           | 136,805,000        | -       | 136,805,000        | 828,911            | 315,460           | 1,144,371          |

Kenton County Fiscal Court  
 General Fund - 01  
 Summary

| FY 2026   | FY 2023           | FY 2024             | FY 2025             | YTD FY 2025        | Original Budget     | Adj                | Current Budget      | 1st Qtr            | October            | FY 2026 YTD        |
|---|-------------------|---------------------|---------------------|--------------------|---------------------|--------------------|---------------------|--------------------|--------------------|--------------------|
| <b>Total Capital Projects</b>                             | 2,144,485         | 2,137,102           | 10,725,162          | 1,259,957          | 41,364,000          | 174,126            | 41,538,126          | 4,713,318          | 1,307,523          | 6,020,841          |
| <b>Total General Administrative Expenses</b>              | 3,420,378         | 8,859,556           | 5,491,135           | 2,194,826          | 16,094,790          | 3,801,757          | 19,896,547          | 3,395,864          | 169,352            | 3,565,216          |
| <b>Total Fringe Benefits</b>                              | 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>14,857,297</b>  | <b>235,538,050</b>  | <b>5,240,888</b>   | <b>240,778,938</b>  | <b>18,271,670</b>  | <b>4,402,964</b>   | <b>22,674,634</b>  |
| <b>Net Activity Before Transfers and Contingent Appr.</b> | <b>31,323,710</b> | <b>28,317,320</b>   | <b>39,180,251</b>   | <b>28,114,612</b>  | <b>(33,318,290)</b> | <b>(5,240,888)</b> | <b>(38,559,178)</b> | <b>114,633,879</b> | <b>7,497,884</b>   | <b>122,131,764</b> |
| <b>Transfers, Contingent Appropriations, Bond Rec</b>     |                   |                     |                     |                    |                     |                    |                     |                    |                    |                    |
| <b>Total Transfers and Bond Receipts</b>                  | (580,000)         | (10,968,310)        | (15,972,616)        | (3,500,000)        | 31,800,000          | -                  | 31,800,000          | (2,550,000)        | (1,000,000)        | (3,550,000)        |
| <b>Total Contingent Appropriations</b>                    | -                 | -                   | -                   | -                  | (97,480,550)        | 5,240,888          | (92,239,662)        | -                  | -                  | -                  |
| <b>Total Transfers and Contingent Appropriations</b>      | <b>(580,000)</b>  | <b>(10,968,310)</b> | <b>(15,972,616)</b> | <b>(3,500,000)</b> | <b>(65,680,550)</b> | <b>5,240,888</b>   | <b>(60,439,662)</b> | <b>(2,550,000)</b> | <b>(1,000,000)</b> | <b>(3,550,000)</b> |
| <b>Cash Balance</b>                                       | <b>57,276,737</b> | <b>74,625,747</b>   | <b>97,833,382</b>   | <b>99,240,359</b>  | <b>-</b>            | <b>-</b>           | <b>-</b>            | <b>209,917,262</b> | <b>216,415,146</b> | <b>216,415,146</b> |

**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     | 1st Qtr            | October          | FY 2026 YTD        |
|---|---|-------------------|-------------------|-------------------|-------------------|--------------------|-----|--------------------|--------------------|------------------|--------------------|
| <b>Revenue from Taxes</b>                 |   |                   |                   |                   |                   |                    |     |                    |                    |                  |                    |
| 4101                                      | Real Property Taxes                             | 17,894,707        | 18,185,069        | 18,414,364        | 6,350,427         | 18,315,000         | -   | 18,315,000         | -                  | 6,095,274        | 6,095,274          |
| 4102                                      | Personal Property Taxes                         | 1,134,998         | 1,148,346         | 863,241           | 320,880           | 847,000            | -   | 847,000            | -                  | 311,128          | 311,128            |
| 4103                                      | Motor Vehicle Taxes                             | 2,238,792         | 2,277,710         | 2,338,584         | 742,111           | 2,265,000          | -   | 2,265,000          | 574,388            | 185,330          | 759,718            |
| 4104                                      | Delinquent Property Taxes                       | 197,754           | 197,465           | 169,686           | 118,883           | 190,000            | -   | 190,000            | 124,467            | 6,664            | 131,131            |
| 4120                                      | Latonia Lakes Prop. Tax                         | 24,522            | 25,900            | 28,706            | 5,305             | 25,000             | -   | 25,000             | 878                | 9,129            | 10,007             |
| 4130                                      | Bank Shares Tax                                 | 995,391           | 1,028,821         | 1,055,843         | 215,551           | 1,040,500          | -   | 1,040,500          | -                  | 79,751           | 79,751             |
| 4131                                      | Corporate Franchise Tax                         | 898,716           | 913,560           | 873,231           | 61,315            | 800,000            | -   | 800,000            | 53,339             | -                | 53,339             |
| 4134                                      | Occupational License Fees                       | -                 | 27,226,708        | 26,031,842        | 6,392,082         | 26,000,000         | -   | 26,000,000         | 6,408,325          | 348,995          | 6,757,320          |
| 4135                                      | Deed Tansfer Tax                                | 1,172,084         | 1,189,418         | 1,109,608         | 411,145           | 1,000,000          | -   | 1,000,000          | 300,115            | 112,092          | 412,208            |
| 4141                                      | Vehicle Rental Tax                              | 57,905            | 227,044           | 618,057           | 104,973           | 500,000            | -   | 500,000            | 145,798            | 51,710           | 197,509            |
|   | <b>Total Revenue from Taxes</b>                 | <b>24,614,869</b> | <b>52,420,039</b> | <b>51,503,159</b> | <b>14,722,674</b> | <b>50,982,500</b>  | -   | <b>50,982,500</b>  | <b>7,607,311</b>   | <b>7,200,073</b> | <b>14,807,384</b>  |
| <b>Revenue in Lieu of Taxes</b>           |   |                   |                   |                   |                   |                    |     |                    |                    |                  |                    |
| 4210                                      | Payment In Lieu Of Tax                          | 97,534            | 198,121           | 251,618           | 48,073            | 297,700            | -   | 297,700            | 105,387            | 87,489           | 192,877            |
|   | <b>Total Revenue in Lieu of Taxes</b>           | <b>97,534</b>     | <b>198,121</b>    | <b>251,618</b>    | <b>48,073</b>     | <b>297,700</b>     | -   | <b>297,700</b>     | <b>105,387</b>     | <b>87,489</b>    | <b>192,877</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         | 614,865           | 1,000,000          | -   | 1,000,000          | 306,795            | 321,707          | 628,502            |
| 4304                                      | County Sheriff Excess Fee                       | 854,639           | 955,732           | 950,932           | 178,349           | 930,000            | -   | 930,000            | 102,255            | 79,189           | 181,445            |
| 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>793,214</b>    | <b>1,930,000</b>   | -   | <b>1,930,000</b>   | <b>409,051</b>     | <b>400,897</b>   | <b>809,947</b>     |
| <b>Revenue from License &amp; Permits</b> |   |                   |                   |                   |                   |                    |     |                    |                    |                  |                    |
| 4401                                      | Business Licenses                               | 722               | 499               | -                 | -                 | -                  | -   | -                  | -                  | -                | -                  |
| 4417                                      | Catv Franchise Fees                             | 170,911           | 170,911           | 170,947           | 56,979            | 171,000            | -   | 171,000            | 42,784             | 14,247           | 57,031             |
|   | <b>Total Revenue from License &amp; Permits</b> | <b>171,633</b>    | <b>171,410</b>    | <b>170,947</b>    | <b>56,979</b>     | <b>171,000</b>     | -   | <b>171,000</b>     | <b>42,784</b>      | <b>14,247</b>    | <b>57,031</b>      |
| <b>Intragovernmental Revenue</b>          |   |                   |                   |                   |                   |                    |     |                    |                    |                  |                    |
| 4501                                      | Omitted Property Taxes                          | 90,009            | 52,046            | 49,889            | 15,161            | 60,000             | -   | 60,000             | 31,010             | 5,890            | 36,901             |
| 4503                                      | Federal Grants Reimbursed                       | 26,319            | 144,296           | 84,110            | 63,770            | 55,000             | -   | 55,000             | -                  | -                | -                  |
| 4504                                      | Federal Grants                                  | 23,763            | -                 | -                 | -                 | -                  | -   | -                  | -                  | -                | -                  |
| 4504.052                                  | Fed Grant ARPA Fund 84                          | 5,000,000         | 783,657           | 618,592           | 325,325           | 465,000            | -   | 465,000            | 131,512            | 111,300          | 242,812            |
| 4504.053                                  | I-75 Enforcement Grant                          | 2,249             | 1,680             | 192               | -                 | 1,000              | -   | 1,000              | 1,382              | 234              | 1,616              |
| 4505                                      | Motax From Other Counties                       | 396,940           | 377,241           | 445,207           | 138,539           | 400,000            | -   | 400,000            | -                  | 160,541          | 160,541            |
| 4506.049                                  | Parking Garage Const Reim                       | -                 | 780,071           | 5,564,176         | 609,612           | 6,250,000          | -   | 6,250,000          | 5,170,727          | 2,062,880        | 7,233,607          |
| 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           | 60,964            | 267,620            | -   | 267,620            | 43,159             | 15,578           | 58,737             |
| 4541                                      | Des/Haz Mat'l Cleanup Fee                       | 141,465           | 21,549            | 20,209            | 17,345            | 10,000             | -   | 10,000             | -                  | -                | -                  |
| 4542                                      | Federal & State Ema Reimb                       | 91,224            | 104,834           | 56,454            | 8,482             | 70,000             | -   | 70,000             | -                  | 26,769           | 26,769             |
| 4552                                      | Rec From School Board                           | 123,176           | 138,450           | 209,500           | 35,500            | 295,130            | -   | 295,130            | 89,733             | 37,811           | 127,544            |
|   | <b>Total Intragovernmental Revenue</b>          | <b>19,398,861</b> | <b>3,632,229</b>  | <b>29,385,861</b> | <b>23,083,954</b> | <b>127,343,910</b> | -   | <b>127,343,910</b> | <b>121,243,047</b> | <b>2,421,003</b> | <b>123,664,050</b> |
| <b>Revenue from Charges for Services</b>  |   |                   |                   |                   |                   |                    |     |                    |                    |                  |                    |

**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   | 1st Qtr        | October        | FY 2026 YTD    |
|--|---------------------------|------------------|------------------|------------------|----------------|------------------|----------|------------------|----------------|----------------|----------------|
| 4604   | Parks And Recreation      | -                | -                | -                | -              | 60,000           | -        | 60,000           | -              | -              | -              |
| 4604.027                                       | Adult Softball Fees       | 6,780            | 6,770            | 5,490            | -              | -                | -        | -                | -              | -              | -              |
| 4604.028                                       | Youth Baseball Deposits   | -                | -                | -                | -              | -                | -        | -                | -              | -              | -              |
| 4604.029                                       | Senior Picnic             | 10,607           | 10,322           | 11,512           | 8,432          | -                | -        | -                | 8,320          | 140            | 8,460          |
| 4604.030                                       | Misc Park Receipts        | 5,272            | 4,628            | 774              | 774            | -                | -        | -                | 4,883          | 1,058          | 5,942          |
| 4604.031                                       | Program Partnerships/Grnt | 600              | 700              | 1,200            | 200            | -                | -        | -                | -              | 200            | 200            |
| 4604.032                                       | Shelterhouse Rentals      | 32,252           | 35,950           | 41,203           | 11,262         | -                | -        | -                | 8,111          | 632            | 8,743          |
| 4604.033                                       | Wild Wednesday Rec/Grnts  | 2,686            | 3,227            | 5,457            | 1,243          | -                | -        | -                | 177            | 1,000          | 1,177          |
| 4607   | Parking Receipts          | 1,013,870        | 956,298          | 1,008,006        | 385,881        | 1,000,000        | -        | 1,000,000        | 232,092        | 116,346        | 348,438        |
| 4610   | Mdt Payments              | 5,000            | 5,000            | 5,000            | -              | -                | -        | -                | -              | -              | -              |
| 4612   | Animal Shelter Fees       | 138,735          | 124,460          | 118,316          | 29,685         | 120,000          | -        | 120,000          | 40,435         | 2,624          | 43,059         |
| 4612.026                                       | Animal Control Services   | 275,891          | 275,891          | 275,790          | 68,973         | 276,000          | -        | 276,000          | 68,973         | 62,516         | 131,488        |
| 4615   | Data Processing Services  | 246,081          | 276,688          | 313,132          | 5,250          | 590,800          | -        | 590,800          | -              | 8,053          | 8,053          |
| 4615.020                                       | PVA DP Service Fees       | 56,413           | 64,364           | 65,668           | 65,668         | -                | -        | -                | -              | 76,404         | 76,404         |
| 4615.021                                       | Co Clerk DP Service Fees  | 2,062            | 6,700            | 12,244           | 12,244         | -                | -        | -                | -              | 12,596         | 12,596         |
| 4615.022                                       | Co Sheriff DP Service Fee | 73,202           | 71,078           | 72,054           | 72,054         | -                | -        | -                | -              | 85,180         | 85,180         |
| 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         | -                | -        | -                | -              | 22,237         | 22,237         |
| 4643   | Postage Reimbursement     | 354              | 247              | -                | -              | -                | -        | -                | -              | -              | -              |
| 4644   | Warrant Service Fees      | 2,405            | 610              | 979              | 260            | 1,000            | -        | 1,000            | 420            | 70             | 490            |
| <b>Total Revenue from Charges for Services</b> |                           | <b>1,945,253</b> | <b>1,952,104</b> | <b>2,068,553</b> | <b>683,424</b> | <b>2,047,800</b> | <b>-</b> | <b>2,047,800</b> | <b>363,411</b> | <b>389,055</b> | <b>752,466</b> |
| <b>Revenue from Miscellaneous Sources</b>      |                           |                  |                  |                  |                |                  |          |                  |                |                |                |
| 4703   | Concession Receipts       | 5,211            | 5,789            | 5,543            | 1,916          | 5,500            | -        | 5,500            | 1,666          | 518            | 2,185          |
| 4704   | Sale Surplus Property     | 222,924          | 304,061          | 262,500          | 92,914         | 100,000          | -        | 100,000          | -              | -              | -              |
| 4705   | Sale Or Real Property     | -                | 368,600          | 64,645           | 94,645         | -                | -        | -                | -              | -              | -              |
| 4711   | Misc Rentals & Leases     | 160,194          | 169,971          | 179,788          | 47,121         | 182,500          | -        | 182,500          | 37,654         | 8,291          | 45,945         |
| 4711.019                                       | Riedlin Schott Room Rent  | 4,825            | 2,525            | 2,725            | 875            | 5,000            | -        | 5,000            | 650            | 500            | 1,150          |
| 4712.013                                       | AOC Court Facilities Rent | 852,015          | 1,428,717        | 1,287,327        | 483,502        | 994,060          | -        | 994,060          | 248,525        | 248,525        | 497,050        |
| 4712.014                                       | County Attorney Iv-D Rent | 63,280           | 63,280           | 63,280           | 21,093         | 63,280           | -        | 63,280           | 15,820         | 5,273          | 21,093         |
| 4712.015                                       | Commonwealth Atty Rent    | 79,632           | 79,632           | 79,632           | 39,816         | 79,640           | -        | 79,640           | 39,816         | -              | 39,816         |
| 4712.016                                       | Office Of Attorney Genera | 35,505           | 35,505           | 35,505           | 17,753         | 35,510           | -        | 35,510           | 8,876          | 8,876          | 17,753         |
| 4712.018                                       | PDS Rent                  | 78,000           | 78,000           | 78,000           | 19,500         | 78,000           | -        | 78,000           | 19,500         | 6,500          | 26,000         |
| 4727   | Reimbursement             | -                | -                | -                | -              | 511,840          | -        | 511,840          | -              | -              | -              |
| 4728   | Donation                  | 10               | 126,020          | -                | -              | 1,000            | -        | 1,000            | -              | -              | -              |
| 4728.007                                       | Animal Shelter Donations  | 180,181          | 39,772           | 48,728           | 15,770         | 35,000           | -        | 35,000           | 7,459          | 2,397          | 9,856          |
| 4728.008                                       | Private Grant/Donation    | 8,648            | 27,030           | 8,923            | 1,043          | -                | -        | -                | 100            | 1,200          | 1,300          |
| 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           | 8,818          | 15,000           | -        | 15,000           | 35,242         | 3,206          | 38,448         |
| 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          | 205,627        | 200,000          | -        | 200,000          | -              | 203,714        | 203,714        |
| 4733.004                                       | Pauper/Indigent Reimburse | -                | 1,051            | 1,609            | -              | -                | -        | -                | -              | -              | -              |
| 4751   | CaTv Wage And FB Reimb    | 423,400          | 399,894          | 347,647          | 121,559        | 493,560          | -        | 493,560          | 98,982         | 30,340         | 129,323        |
| 4755   | Drug Strike Force Wage/FB | 461,231          | 474,271          | 477,433          | 166,143        | 502,960          | -        | 502,960          | 133,521        | 38,541         | 172,063        |
| 4756   | Police Services Reimb     | 33,782           | 36,336           | 59,240           | 12,773         | 30,000           | -        | 30,000           | 20,339         | 16,351         | 36,690         |
| 4760   | Court Settlement          | -                | -                | -                | -              | -                | -        | -                | 1,403          | 701            | 2,104          |
| 4761   | Local Asset Forfeiture    | 36,458           | 7,265            | 13,591           | 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          | 202,528        | 900,000          | -        | 900,000          | 200,203        | 15,392         | 215,595        |
| 4772   | City Tax Refund Reimburse | -                | 577,022          | 320,720          | 135,235        | 300,000          | -        | 300,000          | 83,895         | 5,544          | 89,439         |
| 4780   | Fines And Forfeitures     | 1,837            | 50               | 825              | 300            | -                | -        | -                | -              | -              | -              |

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     | 1st Qtr            | October            | FY 2026 YTD        |
|---|---|-------------------|--------------------|--------------------|--------------------|--------------------|-----|--------------------|--------------------|--------------------|--------------------|
| 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>1,725,289</b>   | <b>12,246,850</b>  | -   | <b>12,246,850</b>  | <b>965,513</b>     | <b>595,868</b>     | <b>1,561,381</b>   |
| <b>Revenue Earned from Interest</b>     |   |                   |                    |                    |                    |                    |     |                    |                    |                    |                    |
| 4806                                    | Interest On Checking Acct                     | 803,988           | 1,384,425          | 1,344,789          | 495,869            | 1,200,000          | -   | 1,200,000          | 317,120            | 105,427            | 422,548            |
| 4808                                    | Interest On Asset Mgmt Ac                     | 1,836,014         | 3,805,265          | 4,304,449          | 1,362,433          | 6,000,000          | -   | 6,000,000          | 1,851,925          | 686,790            | 2,538,714          |
|   | <b>Total Revenue Earned from Interest</b>     | <b>2,640,002</b>  | <b>5,189,689</b>   | <b>5,649,238</b>   | <b>1,858,302</b>   | <b>7,200,000</b>   | -   | <b>7,200,000</b>   | <b>2,169,045</b>   | <b>792,217</b>     | <b>2,961,262</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         |
| 4905                                    | Bond Issue Proceeds                           | -                 | -                  | -                  | -                  | 60,000,000         | -   | 60,000,000         | -                  | -                  | -                  |
| 4909                                    | Transfer To Other Funds                       | (7,920,000)       | (17,968,310)       | (16,698,850)       | (3,500,000)        | (28,200,000)       | -   | (28,200,000)       | (2,550,000)        | (1,000,000)        | (3,550,000)        |
| 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>71,125,747</b>  | <b>130,798,840</b> | -   | <b>130,798,840</b> | <b>95,283,382</b>  | <b>(1,000,000)</b> | <b>94,283,382</b>  |
| <b>Grand Total Revenue General Fund</b> |   | <b>84,897,801</b> | <b>119,862,628</b> | <b>157,330,449</b> | <b>114,097,656</b> | <b>333,018,600</b> | -   | <b>333,018,600</b> | <b>228,188,932</b> | <b>10,900,848</b>  | <b>239,089,780</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   | 1st Qtr        | October           | FY 2026 YTD    | Encumbrance  |
|---|---------------------------|------------------|------------------|------------------|----------------|------------------|----------|------------------|----------------|-------------------|----------------|--------------|
| <b>Office of Judge/Executive (5001)</b> |                           |                  |                  |                  |                |                  |          |                  |                |                   |                |              |
| 101                                     | Elected Official          | 137,649          | 144,313          | 148,849          | 50,785         | 156,990          | -        | 156,990          | 40,640         | 11,611            | 52,251         | -            |
| 103                                     | Deputy                    | 194,718          | 186,024          | 191,311          | 65,372         | 197,050          | -        | 197,050          | 52,300         | 14,943            | 67,243         | -            |
| 105                                     | Administrator             | 71,714           | 141,916          | 148,981          | 59,686         | 181,430          | -        | 181,430          | 47,807         | 13,872            | 61,678         | -            |
| 106                                     | Director External Affairs | 118,441          | 124,866          | 130,911          | 44,804         | 136,920          | -        | 136,920          | 36,041         | 10,459            | 46,500         | -            |
| 165                                     | Admin Staff Salary        | 215,258          | 268,573          | 316,859          | 115,364        | 340,310          | -        | 340,310          | 84,125         | 26,375            | 110,499        | -            |
| 186                                     | Longevity                 | 719              | 685              | 718              | -              | 760              | -        | 760              | -              | -                 | -              | -            |
| 189                                     | Unused Sick Pay           | 71,988           | -                | -                | -              | -                | -        | -                | -              | -                 | -              | -            |
| 201                                     | Social Security           | 60,337           | 65,085           | 70,927           | 25,096         | 77,530           | -        | 77,530           | 19,607         | 5,808             | 25,415         | -            |
| 202                                     | Retirement                | 181,474          | 182,795          | 180,531          | 58,347         | 192,740          | -        | 192,740          | 47,917         | 13,911            | 61,828         | -            |
| 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          | 43,719         | 109,740          | -        | 109,740          | 22,707         | 6,333             | 29,041         | -            |
| 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           | 4,582          | 25,000           | -        | 25,000           | 3,851          | 1,316             | 5,166          | 1,695        |
| 573                                     | Telephone                 | 8,799            | 9,242            | 7,871            | 3,006          | 10,000           | -        | 10,000           | 2,039          | 586               | 2,625          | -            |
| <b>Total Office of Judge/Executive</b>  |                           | <b>1,190,774</b> | <b>1,282,554</b> | <b>1,362,734</b> | <b>470,761</b> | <b>1,466,760</b> | <b>-</b> | <b>1,466,760</b> | <b>357,033</b> | <b>105,214.22</b> | <b>462,247</b> | <b>1,695</b> |
| <b>Office of County Attorney (5005)</b> |                           |                  |                  |                  |                |                  |          |                  |                |                   |                |              |
| 101                                     | Elected Official          | 57,958           | 60,771           | 66,068           | 23,677         | 69,220           | -        | 69,220           | 17,917         | 5,119             | 23,037         | -            |
| 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           | 9,605          | 28,860           | -        | 28,860           | 7,470          | 2,134             | 9,605          | -            |
| 201                                     | Social Security           | 6,170            | 6,624            | 7,030            | 2,496          | 7,510            | -        | 7,510            | 1,902          | 543               | 2,445          | -            |
| 202                                     | Retirement                | 22,059           | 20,660           | 18,491           | 6,560          | 18,270           | -        | 18,270           | 4,727          | 1,351             | 6,078          | -            |
| 203                                     | Vision Care               | -                | -                | -                | -              | 530              | -        | 530              | -              | -                 | -              | -            |
| 204                                     | Life Insurance            | 250              | 250              | 250              | -              | 250              | -        | 250              | -              | -                 | -              | -            |
| 205                                     | Health & Dental Insurance | 30,462           | 31,680           | 31,680           | 10,966         | 31,680           | -        | 31,680           | 8,529          | 2,437             | 10,966         | -            |
| 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>153,303</b> | <b>259,810</b>   | <b>-</b> | <b>259,810</b>   | <b>140,546</b> | <b>11,584.59</b>  | <b>152,131</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            | 410            | 10,000           | -        | 10,000           | 238            | 624               | 862            | -            |
| <b>Total Office of County Clerk</b>     |                           | <b>40,787</b>    | <b>40,702</b>    | <b>50,853</b>    | <b>410</b>     | <b>75,000</b>    | <b>-</b> | <b>75,000</b>    | <b>238</b>     | <b>624.00</b>     | <b>862</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           | -              | 3,252             | 3,252          | -            |
| 563                                     | Postage Expenses          | 27,765           | 32,000           | 35,884           | 33,508         | 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>33,668</b>  | <b>65,000</b>    | <b>-</b> | <b>65,000</b>    | <b>32,298</b>  | <b>3,252.21</b>   | <b>35,550</b>  | <b>-</b>     |
| <b>Office of County Coroner (5020)</b>  |                           |                  |                  |                  |                |                  |          |                  |                |                   |                |              |
| 101                                     | Elected Official          | 51,939           | 54,880           | 54,880           | 18,997         | 56,480           | -        | 56,480           | 15,143         | 4,344             | 19,487         | -            |
| 103                                     | Deputy                    | 105,231          | 117,901          | 117,901          | 40,812         | 133,160          | -        | 133,160          | 34,807         | 10,243            | 45,050         | -            |
| 201                                     | Social Security           | 12,221           | 13,447           | 13,447           | 4,655          | 14,510           | -        | 14,510           | 3,892          | 1,137             | 5,029          | -            |
| 202                                     | Retirement                | 13,915           | 12,809           | 10,817           | 3,744          | 10,520           | -        | 10,520           | 2,820          | 809               | 3,628          | -            |
| 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            | -              | -                 | -              | -            |

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

|                                    |                                       | FY 2023          | FY 2024          | FY 2025          | YTD FY 2025    | Original Budget  | Adj | Current Budget   | 1st Qtr        | October           | FY 2026 YTD    | Encumbrance    |
|------------------------------------|---------------------------------------|------------------|------------------|------------------|----------------|------------------|-----|------------------|----------------|-------------------|----------------|----------------|
| 308                                | Autopsies & Attendant Svc             | 63,467           | 86,585           | 88,098           | 27,185         | 100,000          | -   | 100,000          | 26,075         | 6,608             | 32,682         | -              |
| 340                                | Vehicle Maintenance                   | -                | -                | -                | -              | 500              | -   | 500              | -              | -                 | -              | -              |
| 481                                | Uniforms                              | -                | -                | -                | -              | 600              | -   | 600              | -              | -                 | -              | -              |
| 576                                | Travel                                | 10,381           | 12,543           | 10,488           | 2,524          | 10,500           | -   | 10,500           | 1,892          | 933               | 2,826          | -              |
|                                    | <b>Total Office of County Coroner</b> | <b>263,145</b>   | <b>304,765</b>   | <b>301,287</b>   | <b>97,916</b>  | <b>332,460</b>   | -   | <b>332,460</b>   | <b>84,628</b>  | <b>24,073.25</b>  | <b>108,701</b> | -              |
| <b>County Commissioners (5025)</b> |                                       |                  |                  |                  |                |                  |     |                  |                |                   |                |                |
| 101                                | Elected Official                      | 127,421          | 127,421          | 131,231          | 45,326         | 135,200          | -   | 135,200          | 36,252         | 10,400            | 46,651         | -              |
| 125                                | Fiscal Court Clerk Wages              | 60,479           | 65,378           | 69,006           | 23,608         | 72,190           | -   | 72,190           | 19,002         | 5,526             | 24,528         | -              |
| 201                                | Social Security                       | 14,305           | 14,644           | 15,177           | 5,225          | 15,870           | -   | 15,870           | 4,188          | 1,207             | 5,396          | -              |
| 202                                | Retirement                            | 16,202           | 15,259           | 13,601           | 4,653          | 13,450           | -   | 13,450           | 3,538          | 1,029             | 4,567          | -              |
| 203                                | Vision Care                           | -                | -                | -                | -              | 350              | -   | 350              | -              | -                 | -              | -              |
| 204                                | Life Insurance                        | 130              | 130              | 130              | -              | 130              | -   | 130              | -              | -                 | -              | -              |
| 205                                | Health & Dental Insurance             | 9,000            | 15,840           | 22,680           | 7,851          | 22,680           | -   | 22,680           | 6,106          | 1,745             | 7,851          | -              |
| 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>86,664</b>  | <b>261,820</b>   | -   | <b>261,820</b>   | <b>69,086</b>  | <b>19,906.65</b>  | <b>88,992</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          | 126,100        | 250,000          | -   | 250,000          | 62,500         | 62,500            | 125,000        | 125,000        |
| 573                                | Telephone                             | 7,338            | 7,371            | 5,515            | 2,118          | 7,500            | -   | 7,500            | 1,252          | 418               | 1,670          | -              |
|                                    | <b>Total PVA</b>                      | <b>257,338</b>   | <b>258,671</b>   | <b>256,615</b>   | <b>128,218</b> | <b>258,600</b>   | -   | <b>258,600</b>   | <b>64,852</b>  | <b>62,917.73</b>  | <b>127,770</b> | <b>125,000</b> |
| <b>Board of Assessments (5035)</b> |                                       |                  |                  |                  |                |                  |     |                  |                |                   |                |                |
| 191                                | Board Member Fees                     | 5,450            | 9,700            | 6,450            | 3,450          | 15,000           | -   | 15,000           | 3,875          | 450               | 4,325          | -              |
|                                    | <b>Total Board of Assessments</b>     | <b>5,450</b>     | <b>9,700</b>     | <b>6,450</b>     | <b>3,450</b>   | <b>15,000</b>    | -   | <b>15,000</b>    | <b>3,875</b>   | <b>450.00</b>     | <b>4,325</b>   | -              |
| <b>County Treasurer (5040)</b>     |                                       |                  |                  |                  |                |                  |     |                  |                |                   |                |                |
| 102                                | Statutory Appointee                   | 140,464          | 159,574          | 142,435          | 89,078         | 140,420          | -   | 140,420          | 36,962         | 10,729            | 47,691         | -              |
| 127                                | Account Clerk Wages                   | 263,192          | 293,976          | 304,643          | 102,897        | 372,670          | -   | 372,670          | 97,170         | 28,093            | 125,263        | -              |
| 133                                | Purchasing Personnel Wage             | 58,617           | 67,037           | 78,264           | 28,611         | 62,590           | -   | 62,590           | 16,474         | 4,796             | 21,270         | -              |
| 142                                | License Inspector Salary              | 358,458          | 419,132          | 483,875          | 158,578        | 525,210          | -   | 525,210          | 136,113        | 39,456            | 175,569        | -              |
| 178                                | Overtime                              | 25               | 150              | 322              | 270            | 2,000            | -   | 2,000            | -              | -                 | -              | -              |
| 186                                | Longevity                             | 850              | 883              | 305              | -              | -                | -   | -                | -              | -                 | -              | -              |
| 189                                | Unused Sick Pay                       | -                | -                | 49,195           | -              | -                | -   | -                | -              | -                 | -              | -              |
| 201                                | Social Security                       | 61,812           | 71,285           | 80,371           | 28,701         | 85,600           | -   | 85,600           | 21,753         | 6,303             | 28,056         | -              |
| 202                                | Retirement                            | 199,310          | 217,888          | 169,098          | 64,626         | 204,120          | -   | 204,120          | 39,864         | 12,091            | 51,956         | -              |
| 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          | 75,113         | 235,410          | -   | 235,410          | 64,335         | 18,381            | 82,717         | -              |
| 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           | 4,315          | 25,000           | -   | 25,000           | 2,760          | 640               | 3,399          | 731            |
| 565                                | Printing/Copying/Forms                | 18,947           | 22,339           | 18,294           | 5,063          | 20,000           | -   | 20,000           | -              | 2,376             | 2,376          | 3,577          |
| 573                                | Telephone                             | 7,074            | 7,034            | 4,563            | 2,051          | 7,500            | -   | 7,500            | 1,133          | 378               | 1,512          | -              |
|                                    | <b>Total County Treasurer</b>         | <b>1,347,265</b> | <b>1,533,277</b> | <b>1,601,481</b> | <b>559,302</b> | <b>1,725,510</b> | -   | <b>1,725,510</b> | <b>416,565</b> | <b>123,243.41</b> | <b>539,808</b> | <b>4,307</b>   |
| <b>Technology Services (5057)</b>  |                                       |                  |                  |                  |                |                  |     |                  |                |                   |                |                |
| 107                                | Director                              | 90,825           | 120,730          | 126,943          | 43,434         | 132,790          | -   | 132,790          | 34,953         | 10,153            | 45,106         | -              |
| 131                                | Data Processing Personnel             | 410,501          | 410,288          | 465,598          | 159,524        | 486,690          | -   | 486,690          | 128,115        | 37,184            | 165,299        | -              |
| 186                                | Longevity                             | 770              | 803              | 836              | -              | 870              | -   | 870              | -              | -                 | -              | -              |
| 189                                | Unused Sick Pay                       | -                | 15,485           | -                | -              | -                | -   | -                | -              | -                 | -              | -              |
| 201                                | Social Security                       | 38,327           | 40,377           | 45,403           | 15,371         | 48,150           | -   | 48,150           | 12,615         | 3,661             | 16,276         | -              |

**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   | 1st Qtr        | October           | FY 2026 YTD    | Encumbrance   |
|---|---------------------------|------------------|------------------|------------------|----------------|------------------|-----|------------------|----------------|-------------------|----------------|---------------|
| 202                                     | Retirement                | 144,610          | 118,824          | 112,059          | 34,343         | 117,180          | -   | 117,180          | 31,336         | 9,092             | 40,427         | -             |
| 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          | 39,034         | 104,520          | -   | 104,520          | 27,555         | 7,873             | 35,428         | -             |
| 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          | 82,750         | 55,250           | -   | 55,250           | -              | -                 | -              | -             |
| 337                                     | Dp Maint & Repair Svcs    | 453,738          | 519,418          | 553,947          | 233,228        | 634,500          | -   | 634,500          | 186,785        | 40,013            | 226,799        | 43,966        |
| 413                                     | Dp Supplies               | 4,295            | 4,832            | 4,735            | 1,778          | 5,050            | -   | 5,050            | 388            | 180               | 568            | -             |
| 573                                     | Telephone                 | 5,857            | 5,892            | 5,664            | 2,126          | 5,500            | -   | 5,500            | 1,518          | 363               | 1,882          | -             |
| 703.075                                 | Communications - It Lines | 141,353          | 151,743          | 207,451          | 58,487         | 170,310          | -   | 170,310          | 50,143         | 8,656             | 58,799         | 5,120         |
| 705                                     | Data Processing Equipment | 29,919           | 28,050           | 46,744           | 14,712         | 58,080           | -   | 58,080           | 309            | 23,123            | 23,432         | 1,189         |
| <b>Total Technology Services</b>        |                           | <b>1,437,822</b> | <b>1,639,352</b> | <b>1,851,879</b> | <b>684,787</b> | <b>1,843,060</b> | -   | <b>1,843,060</b> | <b>473,717</b> | <b>140,298.68</b> | <b>614,015</b> | <b>50,275</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>1,200</b>     | -   | <b>1,200</b>     | -              | -                 | -              | -             |
| <b>Election Expense (5065)</b>          |                           |                  |                  |                  |                |                  |     |                  |                |                   |                |               |
| 192                                     | Election Officers         | 161,411          | 235,523          | 156,618          | 7,165          | 160,000          | -   | 160,000          | 4,629          | 3,733             | 8,362          | -             |
| 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            | 5,697          | 10,000           | -   | 10,000           | -              | -                 | -              | -             |
| 347                                     | Polling Place Rental      | 10,523           | 9,950            | 9,040            | 3,800          | 10,000           | -   | 10,000           | -              | -                 | -              | -             |
| 445                                     | Office Supplies           | 12,138           | 27,337           | 8,137            | 6,535          | 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          | 95,476         | 160,000          | -   | 160,000          | -              | 68,588            | 68,588         | -             |
| 737                                     | Voting Machines           | 312,295          | 470,085          | 44,860           | 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>163,534</b> | <b>462,000</b>   | -   | <b>462,000</b>   | <b>17,259</b>  | <b>72,321.39</b>  | <b>89,580</b>  | -             |
| <b>Planning &amp; Zoning (5070)</b>     |                           |                  |                  |                  |                |                  |     |                  |                |                   |                |               |
| 502                                     | Bldg & Zoning Admin       | 39,251           | 26,114           | 27,836           | 9,527          | 35,000           | -   | 35,000           | 6,472          | 2,791             | 9,263          | -             |
| <b>Total Planning &amp; Zoning</b>      |                           | <b>39,251</b>    | <b>26,114</b>    | <b>27,836</b>    | <b>9,527</b>   | <b>35,000</b>    | -   | <b>35,000</b>    | <b>6,472</b>   | <b>2,791.03</b>   | <b>9,263</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>11,493</b>    | -                | -              | <b>185,070</b>   | -   | <b>185,070</b>   | -              | -                 | -              | -             |
| <b>Courthouse - Independence (5080)</b> |                           |                  |                  |                  |                |                  |     |                  |                |                   |                |               |
| 175                                     | Bldg Maint Pers Wages     | 145,355          | 83,168           | 87,091           | 29,840         | 91,040           | -   | 91,040           | 23,964         | 7,002             | 30,966         | -             |
| 186                                     | Longevity                 | 601              | -                | -                | -              | -                | -   | -                | -              | -                 | -              | -             |
| 189                                     | Unused Sick Pay           | 37,580           | -                | -                | -              | -                | -   | -                | -              | -                 | -              | -             |
| 201                                     | Social Security           | 13,959           | 6,315            | 6,639            | 2,265          | 6,970            | -   | 6,970            | 1,835          | 536               | 2,371          | -             |
| 202                                     | Retirement                | 36,182           | 19,411           | 17,166           | 5,881          | 16,960           | -   | 16,960           | 4,462          | 1,304             | 5,766          | -             |
| 203                                     | Vision Care               | 300              | -                | -                | -              | 180              | -   | 180              | -              | -                 | -              | -             |
| 204                                     | Life Insurance            | 250              | 250              | 130              | -              | 130              | -   | 130              | -              | -                 | -              | -             |
| 205                                     | Health & Dental Insurance | 28,565           | 22,680           | 15,840           | 7,851          | 9,000            | -   | 9,000            | 2,423          | 692               | 3,115          | -             |
| 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           | 18,485         | 104,000          | -   | 104,000          | 21,615         | 10,715            | 32,330         | -             |
| 340.160                                 | Vehicle Repairs / Fleet   | 1,194            | 273              | 105              | 71             | 4,000            | -   | 4,000            | 96             | -                 | 96             | -             |
| 365                                     | Security Services         | 743              | 869              | 746              | 497            | 1,580            | -   | 1,580            | 497            | 249               | 746            | -             |
| 366                                     | Solid Waste Collection    | 720              | 781              | 780              | 260            | 1,080            | -   | 1,080            | 195            | 65                | 260            | -             |
| 429                                     | Gasoline                  | -                | 315              | -                | -              | 1,000            | -   | 1,000            | -              | -                 | -              | -             |

**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 | 1st Qtr       | October           | FY 2026 YTD    | Encumbrance   |
|--|--------------------------|----------------|----------------|----------------|----------------|-----------------|-------------------|----------------|---------------|-------------------|----------------|---------------|
| 429.097                                | Gasoline / Fleet Charges | 3,710          | 1,313          | 1,342          | 455            | 2,500           | -                 | 2,500          | 424           | 281               | 705            | -             |
| 475                                    | Tools                    | 332            | 1,028          | 1,500          | 773            | 2,500           | -                 | 2,500          | 204           | 517               | 721            | -             |
| 481                                    | Uniforms                 | 140            | 878            | 453            | -              | 1,550           | -                 | 1,550          | -             | 135               | 135            | -             |
| 573                                    | Telephone                | 2,249          | 1,629          | 1,975          | 718            | 2,220           | -                 | 2,220          | 498           | 151               | 649            | -             |
| 578                                    | Utilities                | 13,685         | 15,117         | 16,217         | 4,059          | 21,700          | -                 | 21,700         | 3,980         | 2,341             | 6,322          | -             |
| 581                                    | Water And Sewer          | 2,503          | 3,001          | 4,126          | 1,153          | 6,100           | -                 | 6,100          | 1,114         | 48                | 1,162          | -             |
| 742                                    | Building & Construction  | 616,875        | 351,068        | 610,026        | 129,267        | 390,000         | 179,144           | 569,144        | -             | 92,255            | 92,255         | 86,889        |
| <b>Total Courthouse - Independence</b> |                          | <b>966,499</b> | <b>595,582</b> | <b>856,726</b> | <b>201,575</b> | <b>665,710</b>  | <b>179,143.54</b> | <b>844,854</b> | <b>61,308</b> | <b>116,290.48</b> | <b>177,598</b> | <b>86,889</b> |

**Kenton County Justice Center (5081)**

|   |                                 |                  |                |                  |                |                  |                   |                  |                |                  |                |                |
|---|---------------------------------|------------------|----------------|------------------|----------------|------------------|-------------------|------------------|----------------|------------------|----------------|----------------|
| 185                                       | Other Salaries                  | 23,780           | 25,000         | 25,000           | -              | 30,000           | -                 | 30,000           | -              | -                | -              | -              |
| 315                                       | Contracts With Private Agencies | 459,565          | 481,456        | 497,578          | 163,665        | 515,900          | -                 | 515,900          | 125,218        | 42,741           | 167,958        | 344,932        |
| 365                                       | Security Services               | 420              | 450            | 360              | 240            | 1,000            | -                 | 1,000            | 240            | 120              | 360            | -              |
| 366                                       | Solid Waste Collection          | 18,169           | 19,313         | 19,088           | 6,676          | 21,200           | -                 | 21,200           | 5,062          | 1,179            | 6,242          | -              |
| 406                                       | Bldg Maint Supplies             | 2,278            | 3,427          | 3,494            | 629            | 4,900            | -                 | 4,900            | 1,327          | 281              | 1,609          | -              |
| 573                                       | Telephone                       | 4,715            | 4,400          | 4,824            | 1,811          | 5,100            | -                 | 5,100            | 1,158          | 381              | 1,538          | -              |
| 578                                       | Utilities                       | 305,077          | 314,717        | 325,016          | 145,367        | 389,280          | -                 | 389,280          | 90,413         | 23,778           | 114,191        | -              |
| 581                                       | Water And Sewer                 | 12,570           | 18,161         | 24,368           | 10,734         | 27,000           | -                 | 27,000           | 2,779          | 1,551            | 4,330          | -              |
| 740                                       | Aoc Building Repairs            | 259,329          | 83,772         | 809,571          | 24,486         | 3,525,000        | 389,777           | 3,914,777        | 515,502        | -                | 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>353,606</b> | <b>4,519,380</b> | <b>389,777.46</b> | <b>4,909,157</b> | <b>741,698</b> | <b>70,030.53</b> | <b>811,729</b> | <b>395,343</b> |

**Parking Garage (5085)**

|                             |                                 |                |                |                |                |                |                   |                  |                |                  |                |               |
|-----------------------------|---------------------------------|----------------|----------------|----------------|----------------|----------------|-------------------|------------------|----------------|------------------|----------------|---------------|
| 315                         | Contracts With Private Agencies | 376,068        | 389,878        | 462,466        | 171,128        | 466,800        | -                 | 466,800          | 108,366        | 38,539           | 146,906        | 3,602         |
| 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         | 3,915          | 14,100         | -                 | 14,100           | 3,793          | 1,022            | 4,815          | 8,251         |
| 365                         | Security Services               | 261            | 413            | 360            | 240            | 1,100          | -                 | 1,100            | 240            | 120              | 360            | -             |
| 427                         | Garage Maint & Supplies         | 1,754          | 2,063          | 3,782          | -              | 3,500          | -                 | 3,500            | -              | -                | -              | -             |
| 578                         | Utilities                       | 71,038         | 68,313         | 82,805         | 28,078         | 85,200         | -                 | 85,200           | 19,231         | 5,714            | 24,945         | -             |
| 581                         | Water And Sewer                 | 2,700          | 3,400          | 3,107          | 910            | 4,740          | -                 | 4,740            | 667            | 467              | 1,134          | -             |
| 750                         | Garage Construction             | 250,800        | 407,565        | 63,526         | 2,283          | 294,000        | 252,064           | 546,064          | 330,304        | 22,080           | 352,383        | 73,600        |
| <b>Total Parking Garage</b> |                                 | <b>719,775</b> | <b>889,029</b> | <b>629,868</b> | <b>206,872</b> | <b>878,440</b> | <b>252,064.00</b> | <b>1,130,504</b> | <b>462,919</b> | <b>67,941.66</b> | <b>530,861</b> | <b>85,453</b> |

**Courthouse - Covington (5086)**

|                                     |                                 |                |                |                |                |                  |                  |                  |                |                   |                |                |
|-------------------------------------|---------------------------------|----------------|----------------|----------------|----------------|------------------|------------------|------------------|----------------|-------------------|----------------|----------------|
| 315                                 | Contracts With Private Agencies | 437,343        | 461,187        | 477,645        | 156,400        | 511,000          | -                | 511,000          | 120,467        | 40,156            | 160,623        | 321,246        |
| 329.161                             | Riedlin Schott Room Exp         | 1,736          | 16,037         | -              | -              | 20,000           | -                | 20,000           | -              | -                 | -              | -              |
| 334                                 | Building And Grounds            | 43,539         | 19,241         | 46,603         | 5,472          | 65,500           | -                | 65,500           | 4,689          | 996               | 5,685          | 1,318          |
| 365                                 | Security Services               | 647            | 881            | 836            | 557            | 2,120            | -                | 2,120            | 557            | 279               | 836            | -              |
| 366                                 | Solid Waste Collection          | 4,594          | 5,247          | 4,781          | 1,590          | 7,000            | -                | 7,000            | 1,379          | 409               | 1,789          | -              |
| 406                                 | Bldg Maint Supplies             | 8,760          | 9,198          | 8,684          | 2,914          | 11,100           | -                | 11,100           | 3,016          | 1,077             | 4,093          | -              |
| 573                                 | Telephone                       | 8,358          | 7,990          | 9,961          | 3,362          | 10,300           | -                | 10,300           | 1,675          | 1,091             | 2,766          | -              |
| 578                                 | Utilities                       | 274,227        | 289,004        | 297,193        | 94,971         | 331,800          | -                | 331,800          | 84,025         | 62,403            | 146,428        | -              |
| 581                                 | Water And Sewer                 | 32,426         | 30,850         | 44,613         | 15,619         | 60,000           | -                | 60,000           | 5,715          | 2,194             | 7,909          | -              |
| 740                                 | Aoc Building Repairs            | 16,718         | 2,075          | 90,267         | 87,750         | 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>368,635</b> | <b>1,088,820</b> | <b>38,150.00</b> | <b>1,126,970</b> | <b>233,806</b> | <b>108,605.18</b> | <b>342,412</b> | <b>400,873</b> |

**County Police (5105)**

|     |                            |           |           |           |         |           |   |           |         |         |         |   |
|-----|----------------------------|-----------|-----------|-----------|---------|-----------|---|-----------|---------|---------|---------|---|
| 107 | Director                   | 115,878   | 131,154   | 136,992   | 47,002  | 141,810   | - | 141,810   | 37,664  | 10,894  | 48,558  | - |
| 108 | Police Officer Salaries    | 1,966,484 | 2,150,337 | 2,307,673 | 786,765 | 2,481,850 | - | 2,481,850 | 581,310 | 179,036 | 760,346 | - |
| 119 | School Resource Officer    | 166,279   | 187,043   | 245,064   | 67,248  | 303,200   | - | 303,200   | 78,872  | 25,165  | 104,037 | - |
| 135 | Law Enforcement Navigators | -         | -         | -         | -       | 300,830   | - | 300,830   | 5,644   | 20,241  | 25,885  | - |
| 165 | Admin Staff Salary         | 75,730    | 76,476    | 78,744    | 27,350  | 88,350    | - | 88,350    | 22,228  | 6,589   | 28,817  | - |
| 178 | Overtime                   | 197,493   | 234,000   | 297,334   | 117,460 | 227,480   | - | 227,480   | 74,398  | 19,891  | 94,288  | - |
| 181 | Police Incentive Pay       | 156,965   | 151,297   | 169,876   | 54,984  | 182,480   | - | 182,480   | 41,755  | 12,789  | 54,544  | - |
| 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    | 18,321  | -       | 18,321  | - |

**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   | 1st Qtr          | October           | FY 2026 YTD      | Encumbrance   |
|------------------------------------|---------------------------|------------------|------------------|------------------|------------------|------------------|-----------------|------------------|------------------|-------------------|------------------|---------------|
| 188                                | Court Attendance Pay      | 9,584            | 8,449            | 6,625            | 527              | 10,000           | -               | 10,000           | 2,763            | 801               | 3,564            | -             |
| 189                                | Unused Sick Pay           | 43,596           | 26,531           | 16,340           | -                | -                | -               | -                | -                | -                 | -                | -             |
| 201                                | Social Security           | 213,628          | 234,657          | 256,133          | 85,364           | 294,850          | -               | 294,850          | 65,539           | 21,034            | 86,573           | -             |
| 202                                | Retirement                | 1,105,063        | 1,081,354        | 1,063,343        | 351,851          | 1,282,470        | -               | 1,282,470        | 239,970          | 68,361            | 308,331          | -             |
| 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          | 174,680          | 626,470          | -               | 626,470          | 141,447          | 48,755            | 190,202          | -             |
| 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           | 7,914            | 15,100           | -               | 15,100           | 10,035           | 1,420             | 11,456           | -             |
| 329                                | Janitorial Services       | 4,141            | 13,401           | 17,172           | 5,584            | 17,730           | -               | 17,730           | 4,251            | 1,450             | 5,701            | -             |
| 330                                | Uniform Cleaning          | 9,316            | 11,947           | 12,679           | 4,177            | 12,500           | -               | 12,500           | 1,992            | 828               | 2,820            | -             |
| 334                                | Building And Grounds      | 15,606           | 14,100           | 11,782           | 4,705            | 17,500           | -               | 17,500           | 4,027            | 1,280             | 5,306            | 1,250         |
| 340                                | Vehicle Maintenance       | 621              | 856              | 1,120            | 785              | 1,500            | -               | 1,500            | 130              | 100               | 230              | -             |
| 340.160                            | Vehicle Repairs / Fleet   | 50,287           | 42,870           | 45,749           | 15,946           | 54,000           | -               | 54,000           | 18,496           | 2,673             | 21,168           | -             |
| 366                                | Solid Waste Collection    | 1,718            | 1,447            | 1,532            | 440              | 2,000            | -               | 2,000            | 330              | 110               | 440              | -             |
| 369                                | Towing Service            | 1,040            | 550              | 533              | -                | 1,550            | -               | 1,550            | 828              | -                 | 828              | -             |
| 398.134                            | Police Services           | 8,118            | 11,040           | 11,509           | 5,751            | 13,230           | -               | 13,230           | 110              | 66                | 176              | -             |
| 401                                | Ammunition & Firearms     | 14,749           | 9,561            | 21,312           | 187              | 18,530           | -               | 18,530           | 500              | -                 | 500              | (500)         |
| 403                                | Animal Food               | 2,734            | 2,297            | 3,399            | 1,606            | 3,080            | -               | 3,080            | 515              | 629               | 1,145            | -             |
| 429                                | Gasoline                  | 8,728            | 7,897            | 7,051            | 2,237            | 7,580            | -               | 7,580            | 2,374            | 789               | 3,163            | 645           |
| 429.097                            | Gasoline / Fleet Charges  | 113,162          | 102,529          | 98,611           | 32,393           | 87,580           | -               | 87,580           | 14,687           | 14,401            | 29,088           | -             |
| 445                                | Office Supplies           | 7,221            | 7,523            | 7,382            | 2,443            | 7,640            | -               | 7,640            | 1,266            | 885               | 2,151            | 165           |
| 481                                | Uniforms                  | 19,440           | 33,561           | 34,273           | 8,289            | 28,000           | -               | 28,000           | 9,028            | 7,987             | 17,015           | -             |
| 548                                | Special Projects          | 597              | 71,581           | 1,557            | 625              | 7,450            | -               | 7,450            | 3,439            | 1,169             | 4,609            | (1,675)       |
| 560                                | Merit Board Expenses      | -                | 200              | 37               | 37               | 300              | -               | 300              | 74               | -                 | 74               | -             |
| 569                                | Registration & Training   | 5,218            | 4,765            | 3,718            | 2,335            | 7,450            | -               | 7,450            | 300              | 1,950             | 2,250            | -             |
| 573                                | Telephone                 | 18,471           | 18,177           | 17,065           | 6,532            | 17,600           | -               | 17,600           | 5,902            | 1,631             | 7,533            | -             |
| 578                                | Utilities                 | 30,097           | 32,834           | 33,775           | 12,463           | 36,720           | -               | 36,720           | 8,676            | 2,596             | 11,272           | -             |
| 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          | 5,456            | 148,810          | -               | 148,810          | 6,507            | 3,152             | 9,659            | 3,581         |
| 741                                | Other Capital Projects    | 24,338           | 69,585           | 83,522           | 25,596           | 35,000           | -               | 35,000           | -                | 8,107             | 8,107            | 8,107         |
| 752                                | Asset Forfeiture Expenses | 100,698          | 62,935           | 68,518           | 21,974           | 71,450           | -               | 71,450           | 12,825           | 692               | 13,517           | -             |
| 752.071                            | State Asset Forfeitures   | 40,000           | 22,107           | 24,239           | 8,208            | 3,090            | 3,475           | 6,565            | 750              | -                 | 750              | -             |
| <b>Total County Police</b>         |                           | <b>5,383,292</b> | <b>5,710,679</b> | <b>6,006,529</b> | <b>1,916,517</b> | <b>6,813,130</b> | <b>3,475.00</b> | <b>6,816,605</b> | <b>1,422,328</b> | <b>465,469.02</b> | <b>1,887,797</b> | <b>11,572</b> |
| <b>Emergency Management (5135)</b> |                           |                  |                  |                  |                  |                  |                 |                  |                  |                   |                  |               |
| 107                                | Director                  | 118,777          | 124,866          | 130,911          | 44,804           | 136,920          | -               | 136,920          | 36,041           | 10,459            | 46,500           | -             |
| 121                                | Arson Investigator        | 68,460           | 72,263           | 75,666           | 25,929           | 79,090           | -               | 79,090           | 20,819           | 6,033             | 26,852           | -             |
| 165                                | Admin Staff Salary        | 45,014           | 49,757           | 51,805           | 18,067           | 87,980           | -               | 87,980           | 14,143           | 7,653             | 21,795           | -             |
| 201                                | Social Security           | 17,658           | 18,760           | 19,648           | 6,743            | 23,260           | -               | 23,260           | 5,407            | 1,694             | 7,101            | -             |
| 202                                | Retirement                | 57,400           | 55,870           | 51,625           | 17,578           | 61,850           | -               | 61,850           | 13,314           | 4,081             | 17,395           | -             |
| 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           | 6,231            | 18,000           | -               | 18,000           | 4,846            | 1,385             | 6,231            | -             |
| 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            | 653              | 4,200            | -               | 4,200            | 2,034            | -                 | 2,034            | -             |
| 343                                | Medical Services          | 16,667           | 26,667           | 20,000           | 6,667            | 20,000           | -               | 20,000           | 5,000            | 1,667             | 6,667            | 13,333        |
| 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            | -                | -                 | -                | -             |

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

|                                       |                                      | FY 2023        | FY 2024        | FY 2025        | YTD FY 2025    | Original Budget  | Adj               | Current Budget   | 1st Qtr        | October          | FY 2026 YTD    | Encumbrance    |
|---------------------------------------|--------------------------------------|----------------|----------------|----------------|----------------|------------------|-------------------|------------------|----------------|------------------|----------------|----------------|
| 416                                   | Hazardous Material Unit              | 20,764         | 20,764         | 21,978         | -              | 21,979           | -                 | 21,979           | -              | -                | -              | -              |
| 418                                   | Hazardous Mat'l'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          | 1,018          | 15,400           | -                 | 15,400           | 1,315          | 580              | 1,895          | 685            |
| 429                                   | Gasoline                             | 4,486          | 3,999          | 3,184          | 1,006          | 8,000            | -                 | 8,000            | 1,224          | 472              | 1,696          | 293            |
| 429.097                               | Gasoline / Fleet Charges             | 1,267          | 1,133          | 1,566          | 474            | 3,500            | -                 | 3,500            | 277            | 25               | 302            | -              |
| 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          | 2,951          | 12,000           | -                 | 12,000           | 2,098          | 619              | 2,717          | -              |
| 578                                   | Utilities                            | 3,177          | 3,013          | 4,639          | 1,025          | 4,200            | -                 | 4,200            | 3,094          | 624              | 3,718          | -              |
| 706                                   | Kenton County Fire Chiefs            | 18,802         | 93,364         | 56,906         | 19,584         | 792,031          | 250,000           | 1,042,031        | 13,000         | 6,404            | 19,404         | 262,391        |
| 739                                   | Other Equipment                      | 9,909          | 7,625          | 14,274         | 14,274         | 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>244,952</b> | <b>1,449,270</b> | <b>255,871.00</b> | <b>1,705,141</b> | <b>192,483</b> | <b>41,695.60</b> | <b>234,178</b> | <b>277,297</b> |
| <b>Forest Fire Prevention (5150)</b>  |                                      |                |                |                |                |                  |                   |                  |                |                  |                |                |
| 513                                   | Assessment                           | 1,147          | 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>1,147</b>   | <b>1,500</b>     | <b>-</b>          | <b>1,500</b>     | <b>890</b>     | <b>-</b>         | <b>890</b>     | <b>-</b>       |
| <b>Commonwealth Attorney (5170)</b>   |                                      |                |                |                |                |                  |                   |                  |                |                  |                |                |
| 548                                   | Special Projects                     | 9,990          | 9,438          | 6,576          | 2,541          | 10,000           | -                 | 10,000           | 2,365          | 679              | 3,045          | 707            |
|                                       | <b>Total Commonwealth Attorney</b>   | <b>9,990</b>   | <b>9,438</b>   | <b>6,576</b>   | <b>2,541</b>   | <b>10,000</b>    | <b>-</b>          | <b>10,000</b>    | <b>2,365</b>   | <b>679.35</b>    | <b>3,045</b>   | <b>707</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>21,133</b>  | <b>-</b>         | <b>21,133</b>  | <b>-</b>       |
| <b>Animal Services(5205)</b>          |                                      |                |                |                |                |                  |                   |                  |                |                  |                |                |
| 102                                   | Statutory Appointee                  | 91,505         | 97,204         | 95,764         | 35,001         | 97,250           | -                 | 97,250           | 26,202         | 7,542            | 33,744         | -              |
| 172                                   | Animal Control/Shelter               | 397,467        | 486,296        | 558,169        | 167,249        | 696,910          | -                 | 696,910          | 172,135        | 42,334           | 214,470        | -              |
| 172.170                               | Animal Control Officers              | 145,583        | 206,301        | 231,270        | 80,496         | 274,230          | -                 | 274,230          | 62,215         | 16,574           | 78,789         | -              |
| 178                                   | Overtime                             | 28,550         | 27,080         | 45,831         | 17,834         | 30,000           | -                 | 30,000           | 11,100         | 3,255            | 14,354         | -              |
| 201                                   | Social Security                      | 49,931         | 61,614         | 70,468         | 22,706         | 85,220           | -                 | 85,220           | 20,614         | 5,300            | 25,914         | -              |
| 202                                   | Retirement                           | 91,720         | 142,537        | 122,176        | 44,381         | 207,420          | -                 | 207,420          | 32,046         | 8,246            | 40,292         | -              |
| 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        | 48,614         | 196,280          | -                 | 196,280          | 49,470         | 13,501           | 62,971         | -              |
| 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         | 4,407          | 30,000           | -                 | 30,000           | 4,223          | 3,471            | 7,694          | -              |
| 340.160                               | Vehicle Repairs / Fleet              | 5,955          | 11,253         | 7,342          | 2,857          | 10,000           | -                 | 10,000           | 1,854          | -                | 1,854          | 1,126          |
| 343                                   | Medical Services                     | 38,229         | 39,866         | 30,875         | 12,535         | 20,000           | -                 | 20,000           | 1,056          | -                | 1,056          | -              |
| 345                                   | Pharmaceuticals                      | 85,235         | 119,638        | 111,220        | 23,883         | 120,000          | -                 | 120,000          | 23,169         | 11,834           | 35,003         | 162            |
| 365                                   | Security Services                    | 215            | 347            | 550            | 240            | 750              | 350               | 1,100            | 450            | 350              | 799            | -              |
| 366                                   | Solid Waste Collection               | 2,500          | 3,473          | 5,100          | 1,344          | 5,000            | -                 | 5,000            | 1,605          | 89               | 1,693          | -              |
| 384.136                               | Spay And Neuter                      | 53,465         | 69,082         | 68,279         | 28,911         | 20,000           | -                 | 20,000           | 1,795          | 1,860            | 3,655          | -              |
| 402                                   | Kennel Supplies And Equip            | 71,451         | 71,360         | 73,100         | 15,686         | 75,000           | -                 | 75,000           | 14,901         | 4,335            | 19,236         | 3,131          |
| 429                                   | Gasoline                             | 1,000          | 193            | 70             | 61             | 500              | -                 | 500              | -              | -                | -              | 25             |
| 429.097                               | Gasoline / Fleet Charges             | 17,647         | 28,002         | 23,120         | 7,816          | 30,000           | -                 | 30,000           | 1,840          | -                | 1,840          | 4,528          |
| 445                                   | Office Supplies                      | 5,000          | 4,996          | 4,998          | 2,110          | 5,000            | -                 | 5,000            | 1,650          | 364              | 2,014          | 1,091          |
| 446                                   | Office Equipment                     | 919            | 954            | 983            | -              | 1,000            | -                 | 1,000            | -              | 110              | 110            | -              |
| 481.095                               | Uniform Rental Aco                   | 7,852          | 3,856          | 4,495          | 755            | 5,000            | -                 | 5,000            | 1,143          | 593              | 1,737          | -              |
| 548                                   | Special Projects                     | 921            | 1,965          | 2,318          | -              | 2,000            | -                 | 2,000            | -              | -                | -              | -              |
| 573                                   | Telephone                            | 7,424          | 8,117          | 7,958          | 2,764          | 8,500            | -                 | 8,500            | 2,272          | 630              | 2,902          | -              |
| 578                                   | Utilities                            | 33,956         | 33,883         | 36,157         | 10,917         | 41,000           | -                 | 41,000           | 13,479         | 5,877            | 19,356         | -              |
| 581                                   | Water And Sewer                      | 10,000         | 7,170          | 7,608          | 3,501          | 9,000            | -                 | 9,000            | 2,847          | 1,779            | 4,626          | -              |
| 586                                   | Building Maint And Repair            | 27,208         | 39,100         | 32,247         | 2,816          | 52,000           | (350)             | 51,650           | 7,773          | 361              | 8,133          | 7,420          |

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   | 1st Qtr        | October           | FY 2026 YTD    | Encumbrance    |
|---|---------------------------|------------------|------------------|------------------|----------------|------------------|----------------|------------------|----------------|-------------------|----------------|----------------|
| <b>Total Animal Services</b>                |                           | <b>1,340,208</b> | <b>1,650,842</b> | <b>1,763,033</b> | <b>536,884</b> | <b>2,067,510</b> | -              | <b>2,067,510</b> | <b>453,839</b> | <b>128,403.96</b> | <b>582,243</b> | <b>17,483</b>  |
| <b>Soil &amp; Water Conservation (5235)</b> |                           |                  |                  |                  |                |                  |                |                  |                |                   |                |                |
| 348   | Program Support           | 294,250          | 313,380          | 324,035          | 162,020        | 333,440          | -              | 333,440          | 83,358         | 83,358            | 166,716        | 166,716        |
| <b>Total Soil &amp; Water Conservation</b>  |                           | <b>294,250</b>   | <b>313,380</b>   | <b>324,035</b>   | <b>162,020</b> | <b>333,440</b>   | -              | <b>333,440</b>   | <b>83,358</b>  | <b>83,357.98</b>  | <b>166,716</b> | <b>166,716</b> |
| <b>Cemetary 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 Cemetary 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>118,000</b> |
| <b>General Welfare (5330)</b>               |                           |                  |                  |                  |                |                  |                |                  |                |                   |                |                |
| 315.165                                     | Ten-Ten Program           | 18,496           | 20,000           | 17,773           | 13,930         | 20,000           | -              | 20,000           | 11,649         | 2,522             | 14,171         | -              |
| 315.009                                     | Kenton Cares              | 100              | -                | -                | -              | 1,000            | -              | 1,000            | -              | -                 | -              | -              |
| 344   | Pauper Burials            | 7,080            | 6,800            | 8,120            | 1,970          | 20,000           | -              | 20,000           | -              | 2,300             | 2,300          | 1,150          |
| <b>Total General Welfare</b>                |                           | <b>25,676</b>    | <b>26,800</b>    | <b>25,893</b>    | <b>15,900</b>  | <b>41,000</b>    | <b>-</b>       | <b>41,000</b>    | <b>11,649</b>  | <b>4,821.89</b>   | <b>16,471</b>  | <b>1,150</b>   |
| <b>County Parks (5401)</b>                  |                           |                  |                  |                  |                |                  |                |                  |                |                   |                |                |
| 177   | Parks Wages               | 327,055          | 371,551          | 527,180          | 190,969        | 603,280          | -              | 603,280          | 160,477        | 47,721            | 208,198        | -              |
| 178   | Overtime                  | 5,858            | 6,261            | 13,685           | 5,379          | 12,000           | -              | 12,000           | 2,381          | 2,214             | 4,596          | -              |
| 201   | Social Security           | 25,426           | 29,418           | 41,987           | 15,126         | 48,000           | -              | 48,000           | 12,765         | 3,908             | 16,673         | -              |
| 202   | Retirement                | 51,287           | 68,658           | 81,702           | 29,126         | 100,700          | -              | 100,700          | 20,569         | 6,596             | 27,165         | -              |
| 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           | 28,650         | 93,430           | -              | 93,430           | 22,444         | 6,413             | 28,857         | -              |
| 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            | -              | -                 | -              | -              |
| 340.160                                     | Vehicle Repairs / Fleet   | 22,814           | 10,204           | 27,389           | 7,038          | 31,000           | -              | 31,000           | 7,043          | 224               | 7,266          | 22,734         |
| 348   | Program Support           | 14,548           | 19,098           | 21,265           | 5,415          | 25,000           | -              | 25,000           | 3,965          | 2,386             | 6,351          | 348            |
| 356.029                                     | Senior Picnic             | 10,646           | 11,246           | 11,402           | 11,218         | 15,000           | -              | 15,000           | 4,920          | 7,352             | 12,271         | -              |
| 365   | Security Services         | 531              | 365              | 901              | 781            | 1,000            | -              | 1,000            | 278            | 120               | 398            | -              |
| 366   | Solid Waste Collection    | 4,111            | 8,536            | 7,017            | 1,794          | 10,000           | -              | 10,000           | 2,134          | 711               | 2,845          | -              |
| 315.008                                     | Private Grant/Donation    | 579              | 1,295            | 1,254            | 921            | 5,000            | -              | 5,000            | 1,955          | -                 | 1,955          | 475            |
| 398   | Contracted Services-Other | 119,802          | 99,724           | 134,312          | 78,550         | 153,000          | -              | 153,000          | 63,762         | 21,485            | 85,247         | -              |
| 429   | Gasoline                  | -                | 61               | 138              | -              | 500              | -              | 500              | -              | -                 | -              | 35             |
| 429.097                                     | Gasoline / Fleet Charges  | 20,707           | 15,822           | 17,718           | 8,660          | 20,500           | -              | 20,500           | 5,256          | 1,500             | 6,756          | 12,744         |
| 467   | Parks Supplies            | 74,625           | 105,037          | 178,275          | 41,896         | 128,000          | 523            | 128,523          | 48,608         | 4,767             | 53,375         | 3,956          |
| 475   | Tools                     | 3,630            | 3,070            | 4,610            | 2,950          | 5,000            | -              | 5,000            | 1,870          | 641               | 2,510          | -              |
| 481   | Uniforms                  | 3,848            | 2,839            | 6,359            | 3,477          | 7,800            | -              | 7,800            | 2,913          | 464               | 3,376          | -              |
| 548   | Special Projects          | -                | -                | -                | -              | 5,000            | -              | 5,000            | -              | -                 | -              | -              |
| 573   | Telephone                 | 3,998            | 4,266            | 5,065            | 2,504          | 5,000            | -              | 5,000            | 785            | 176               | 961            | -              |
| 578   | Utilities                 | 10,801           | 14,446           | 16,790           | 4,559          | 19,500           | -              | 19,500           | 2,993          | 840               | 3,833          | -              |
| 580   | Stormwater Fees           | 20,583           | 17,158           | 20,831           | 7,185          | 22,800           | -              | 22,800           | 4,930          | 1,210             | 6,140          | -              |
| 581   | Water And Sewer           | 12,217           | 16,920           | 18,036           | 5,328          | 27,000           | -              | 27,000           | 3,324          | 1,583             | 4,908          | -              |
| 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>453,544</b> | <b>1,378,570</b> | <b>523.00</b>  | <b>1,379,093</b> | <b>373,561</b> | <b>110,310.79</b> | <b>483,872</b> | <b>40,291</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                                     | Carnegie 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>55,000</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     | 1st Qtr          | October             | FY 2026 YTD      | Encumbrance        |
|---|--------------------------------------|------------------|------------------|-------------------|------------------|--------------------|-------------------|--------------------|------------------|---------------------|------------------|--------------------|
| <b>Transportation Services (6302)</b>         |                                      |                  |                  |                   |                  |                    |                   |                    |                  |                     |                  |                    |
| 316   | Contracts With Public Carriers       | -                | 7,575,224        | 7,957,607         | 2,652,536        | 8,114,710          | -                 | 8,114,710          | 2,028,676        | 676,225             | 2,704,901        | 5,409,803          |
| 370   | Transport School Children            | -                | 788,268          | 764,876           | 18,834           | 900,000            | -                 | 900,000            | -                | 170,120             | 170,120          | 72,000             |
|   | <b>Total Transportation Services</b> | <b>-</b>         | <b>8,363,492</b> | <b>8,722,483</b>  | <b>2,671,370</b> | <b>9,014,710</b>   | <b>-</b>          | <b>9,014,710</b>   | <b>2,028,676</b> | <b>846,345</b>      | <b>2,875,021</b> | <b>5,481,803</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>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         | 311,531          | 7,055,000          | -                 | 7,055,000          | 6,000            | -                   | 6,000            | 12,000             |
| 741.173                                       | Biomedical Excellence                | -                | -                | 572,373           | -                | 124,750,000        | -                 | 124,750,000        | 282,911          | 315,460             | 598,371          | 123,829,256        |
| 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>311,531</b>   | <b>136,805,000</b> | <b>-</b>          | <b>136,805,000</b> | <b>828,911</b>   | <b>315,460</b>      | <b>1,144,371</b> | <b>126,411,756</b> |
| <b>Capital Projects (809901)</b>              |                                      |                  |                  |                   |                  |                    |                   |                    |                  |                     |                  |                    |
| 705   | Data Processing Equipment            | 54,863           | 32,555           | 22,976            | -                | 272,000            | -                 | 272,000            | 1,913            | -                   | 1,913            | 117,919            |
| 718   | Park Construction Project            | 657,404          | 198,586          | 913,656           | 64,361           | 1,902,000          | 50,950            | 1,952,950          | 99,325           | 56,663              | 155,988          | 390,716            |
| 718.176                                       | Park Construction Phase I            | -                | -                | 65,287            | 13,745           | 20,000,000         | -                 | 20,000,000         | 56,440           | -                   | 56,440           | 58,060             |
| 721   | Machinery And Equipment              | 42,362           | 124,090          | 20,972            | 20,820           | 30,000             | -                 | 30,000             | 24,201           | -                   | 24,201           | -                  |
| 741   | Other Capital Projects               | 1,389,856        | 522,659          | 1,008,410         | 431,470          | 690,000            | 123,176           | 813,176            | 96,045           | 10,776              | 106,821          | 56,389             |
| 750   | Garage Construction                  | -                | 1,259,212        | 8,693,862         | 729,560          | 18,470,000         | -                 | 18,470,000         | 4,435,393        | 1,240,084           | 5,675,477        | 7,669,916          |
|   | <b>Total Capital Projects</b>        | <b>2,144,485</b> | <b>2,137,102</b> | <b>10,725,162</b> | <b>1,259,957</b> | <b>41,364,000</b>  | <b>174,126.49</b> | <b>41,538,126</b>  | <b>4,713,318</b> | <b>1,307,523.01</b> | <b>6,020,841</b> | <b>8,293,000</b>   |
| <b>General Administrative Expenses (9100)</b> |                                      |                  |                  |                   |                  |                    |                   |                    |                  |                     |                  |                    |
| 111   | Drug Strike Force Wages              | 278,925          | 294,450          | 306,041           | 106,076          | 328,500            | -                 | 328,500            | 88,011           | 25,294              | 113,304          | -                  |
| 140   | Catv Salaries                        | 271,911          | 258,437          | 237,760           | 83,914           | 378,780            | -                 | 378,780            | 71,015           | 21,041              | 92,056           | -                  |
| 201   | Social Security                      | 41,590           | 42,361           | 41,834            | 14,608           | 54,690             | -                 | 54,690             | 12,231           | 3,563               | 15,795           | -                  |
| 202   | Retirement                           | 142,287          | 121,297          | 107,667           | 37,332           | 110,390            | -                 | 110,390            | 30,283           | 8,699               | 38,982           | -                  |
| 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           | 38,591           | 103,200            | -                 | 103,200            | 30,176           | 8,622               | 38,797           | -                  |
| 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            | 7,847            | 35,000             | -                 | 35,000             | 14,901           | 561                 | 15,462           | -                  |
| 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            | 12,628           | 2,500              | -                 | 2,500              | 73               | 46                  | 119              | -                  |
| 503   | Bank Charges                         | 76,484           | 94,548           | 103,502           | 28,262           | 120,000            | -                 | 120,000            | 20,650           | 6,436               | 27,086           | -                  |
| 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         | 770,830          | 1,500,000          | -                 | 1,500,000          | 713,507          | 22,518              | 736,025          | -                  |
| 537   | Legal Services                       | 5,237            | 13,726           | 11,786            | 6,087            | 195,000            | -                 | 195,000            | -                | -                   | -                | -                  |
| 545   | Mapping Project                      | 25,000           | 12,750           | 13,493            | -                | 13,500             | -                 | 13,500             | -                | -                   | -                | -                  |

**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     | 1st Qtr           | October          | FY 2026 YTD       | Encumbrance        |
|--|--|-------------------|-------------------|-------------------|-------------------|--------------------|-----------------------|--------------------|-------------------|------------------|-------------------|--------------------|
| 548  | Special Projects                             | 150,815           | 56,446            | 30,171            | 109               | 75,000             | -                     | 75,000             | 6,860             | 689              | 7,549             | 13,294             |
| 548.090                                      | Tri-Ed Veh Rent Passthru                     | 156,168           | 283,670           | 653,475           | 157,996           | 600,000            | -                     | 600,000            | 232,048           | -                | 232,048           | -                  |
| 551  | Membership Dues                              | 86,264            | 88,422            | 89,008            | 19,475            | 105,000            | -                     | 105,000            | 12,475            | 6,149            | 18,624            | -                  |
| 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              | -                 | 3,700            | 3,700             | -                  |
| 557  | Naco Membership                              | -                 | -                 | -                 | -                 | 3,250              | -                     | 3,250              | -                 | -                | -                 | -                  |
| 563  | Postage Expenses                             | 59,993            | 55,212            | 58,810            | 27,177            | 75,000             | -                     | 75,000             | -                 | 7,000            | 7,000             | 6,922              |
| 567  | Refunds                                      | -                 | 549,556           | 332,304           | 147,151           | 350,000            | -                     | 350,000            | 89,684            | 40,886           | 130,569           | -                  |
| 568  | Tuition Reimbursement                        | 11,151            | 15,440            | 14,708            | 4,806             | 30,000             | -                     | 30,000             | 1,698             | -                | 1,698             | -                  |
| 569  | Registration & Training                      | 83,873            | 82,098            | 80,344            | 22,850            | 140,000            | -                     | 140,000            | 19,809            | 8,882            | 28,691            | 4,057              |
| 569.089                                      | Supervisor Training                          | -                 | 12,000            | 19,381            | 16,400            | 65,000             | -                     | 65,000             | 600               | 1,225            | 1,825             | -                  |
| 572  | Sales Tax                                    | 8,328             | 8,272             | 8,086             | 2,279             | 12,000             | -                     | 12,000             | 2,886             | 684              | 3,570             | -                  |
| 576  | Travel                                       | 4,184             | 4,243             | 5,160             | 1,588             | 10,000             | -                     | 10,000             | 224               | 674              | 897               | -                  |
| 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            | 5,369             | 10,000             | -                     | 10,000             | 2,685             | 2,685            | 5,369             | -                  |
| 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          | 2,043,000         | -                | 2,043,000         | -                  |
| 990.211                                      | Bavarian Flats                               | -                 | -                 | -                 | -                 | -                  | 3,750,000             | 3,750,000          | -                 | -                | -                 | -                  |
|  | <b>Total General Administrative Expenses</b> | <b>3,420,378</b>  | <b>8,859,556</b>  | <b>5,491,135</b>  | <b>2,194,826</b>  | <b>16,094,790</b>  | <b>3,801,757</b>      | <b>19,896,547</b>  | <b>3,395,864</b>  | <b>169,352</b>   | <b>3,565,216</b>  | <b>76,029</b>      |
| <b>Contingent Appropriations (9200)</b>      |  |                   |                   |                   |                   |                    |                       |                    |                   |                  |                   |                    |
| 999  | Reserve For Transfer                         | -                 | -                 | -                 | -                 | 97,480,550         | (5,240,888)           | 92,239,662         | -                 | -                | -                 | -                  |
|  | <b>Total Contingent Appropriations</b>       | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>97,480,550</b>  | <b>(5,240,887.55)</b> | <b>92,239,662</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>Grand Total Expenditures General Fund</b> |  | <b>27,621,064</b> | <b>45,236,881</b> | <b>59,497,067</b> | <b>14,857,297</b> | <b>333,018,600</b> | <b>0</b>              | <b>333,018,600</b> | <b>18,271,670</b> | <b>4,402,964</b> | <b>22,674,634</b> | <b>142,045,639</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     | 1st Qtr          | October          | 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        | 1,087,195        | 2,500,000          | -                  | 2,500,000          | 779,617          | 463,488          | 1,243,105        |
| <b>Total Intragovernmental Revenue</b>                    | 2,862,630          | 1,274,325          | 1,614,029        | 1,174,066        | 4,402,720          | -                  | 4,402,720          | 816,560          | 43,336           | 859,895          |
| <b>Total Revenue from Chgs for Services</b>               | 905,637            | 683,296            | 984,428          | 221,021          | 702,000            | -                  | 702,000            | 413,826          | 39,206           | 453,032          |
| <b>Total Revenue from Other Sources</b>                   | 279,095            | 264,206            | 252,605          | 91,014           | 235,120            | -                  | 235,120            | 124,804          | 26,244           | 151,048          |
| <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>2,573,296</b> | <b>7,839,840</b>   | -                  | <b>7,839,840</b>   | <b>2,134,806</b> | <b>572,274</b>   | <b>2,707,081</b> |
| <b>Expenditures</b>                                       |                    |                    |                  |                  |                    |                    |                    |                  |                  |                  |
| <b>Total Office of Road Supervisor</b>                    | 421,595            | 419,395            | 435,217          | 146,649          | 463,490            | -                  | 463,490            | 118,168          | 34,153           | 152,322          |
| <b>Total Roads</b>  | 4,961,272          | 3,758,870          | 3,860,177        | 1,033,605        | 10,432,300         | 1,797,959          | 12,230,259         | 1,354,074        | 388,135          | 1,742,209        |
| <b>Total Fleet Operations</b>                             | 1,172,472          | 998,309            | 1,078,629        | 305,101          | 1,371,060          | -                  | 1,371,060          | 293,537          | 124,117          | 417,654          |
| <b>Total Capital Projects</b>                             | 873,575            | 1,814,594          | 1,146,356        | 238,344          | 1,917,680          | 338,215            | 2,255,895          | 439,957          | -                | 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>1,723,700</b> | <b>14,185,530</b>  | <b>2,136,174</b>   | <b>16,321,704</b>  | <b>2,205,735</b> | <b>546,406</b>   | <b>2,752,141</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>849,597</b>   | <b>(6,345,690)</b> | <b>(2,136,174)</b> | <b>(8,481,864)</b> | <b>(70,929)</b>  | <b>25,868</b>    | <b>(45,061)</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>Cash Balance</b>                                       | <b>2,955,860</b>   | <b>4,271,923</b>   | <b>4,123,253</b> | <b>5,121,520</b> | <b>-</b>           | <b>-</b>           | <b>-</b>           | <b>4,052,324</b> | <b>4,078,192</b> | <b>4,078,192</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    | 1st Qtr          | October        | FY 2026 YTD      |
|---|----------------------------|-------------------|-------------------|-------------------|------------------|-------------------|-----|-------------------|------------------|----------------|------------------|
| <b>Revenue from Taxes</b>                     |                            |                   |                   |                   |                  |                   |     |                   |                  |                |                  |
| 4137  | Insurance Premium Tax      | 1,893,181         | 2,389,104         | 2,755,701         | 1,087,195        | 2,500,000         | -   | 2,500,000         | 779,617          | 463,488        | 1,243,105        |
| <b>Total Revenue from Taxes</b>               |                            | <b>1,893,181</b>  | <b>2,389,104</b>  | <b>2,755,701</b>  | <b>1,087,195</b> | <b>2,500,000</b>  | -   | <b>2,500,000</b>  | <b>779,617</b>   | <b>463,488</b> | <b>1,243,105</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           | 57,290           | 85,000            | -   | 85,000            | 26,879           | 25,429         | 52,308           |
| 4504.056                                      | Fema Reimbursement 2018    | -                 | 9,384             | -                 | -                | -                 | -   | -                 | -                | -              | -                |
| 4504.057                                      | Short Amsterdam Sidewalk   | 13,196            | -                 | 53,660            | 23,880           | 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           | -                | 10,175         | 10,175           |
| 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            | -                | 2,720          | 2,720            |
| 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           | 439,033          | -              | 439,033          |
| 4519  | Municipal Road Aid         | 76,415            | 76,064            | 67,433            | 19,398           | 51,270            | -   | 51,270            | 13,693           | 5,011          | 18,705           |
| 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>1,174,066</b> | <b>4,402,720</b>  | -   | <b>4,402,720</b>  | <b>816,560</b>   | <b>43,336</b>  | <b>859,895</b>   |
| <b>Revenue from Charges for Services</b>      |                            |                   |                   |                   |                  |                   |     |                   |                  |                |                  |
| 4619  | Road Maint/Snow Removal    | 464,374           | 288,008           | 551,039           | 96,992           | 350,000           | -   | 350,000           | 282,586          | -              | 282,586          |
| 4620  | Road Signs                 | 2,316             | 2,346             | 2,386             | 1,351            | 2,000             | -   | 2,000             | 328              | -              | 328              |
| 4641  | Vehicle Repair Fees        | 438,947           | 392,942           | 431,003           | 122,678          | 350,000           | -   | 350,000           | 130,912          | 39,206         | 170,118          |
| <b>Total Revenue from Chgs for Services</b>   |                            | <b>905,637</b>    | <b>683,296</b>    | <b>984,428</b>    | <b>221,021</b>   | <b>702,000</b>    | -   | <b>702,000</b>    | <b>413,826</b>   | <b>39,206</b>  | <b>453,032</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           | 76,460           | 220,000           | -   | 220,000           | 42,044           | 23,864         | 65,908           |
| 4731  | Miscellaneous Receipts     | 18,978            | 35,226            | 31,099            | 12,540           | 15,000            | -   | 15,000            | 82,759           | 2,170          | 84,930           |
| 4734  | Tire Recycling Fee         | 543               | 66                | 582               | 198              | 120               | -   | 120               | -                | 210            | 210              |
| <b>Total Revenue from Other Sources</b>       |                            | <b>279,095</b>    | <b>264,206</b>    | <b>252,605</b>    | <b>91,014</b>    | <b>235,120</b>    | -   | <b>235,120</b>    | <b>124,804</b>   | <b>26,244</b>  | <b>151,048</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>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>10,763,270</b> | <b>4,123,253</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>6,845,220</b> | <b>18,603,110</b> | -   | <b>18,603,110</b> | <b>6,258,059</b> | <b>572,274</b> | <b>6,830,333</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 | 1st Qtr        | October       | FY 2026 YTD    | Encumbrance     |
|---|----------------------------------|----------------|----------------|----------------|----------------|-----------------|----------|----------------|----------------|---------------|----------------|-----------------|
| <b>Office of Road Supervisor (6103)</b> |                                  |                |                |                |                |                 |          |                |                |               |                |                 |
| 102                                     | Statutory Appointee              | 133,527        | 131,436        | 137,189        | 47,026         | 143,370         | -        | 143,370        | 37,741         | 10,962        | 48,702         | -               |
| 165                                     | Admin Staff Salary               | 116,243        | 119,921        | 131,897        | 46,034         | 147,570         | -        | 147,570        | 38,852         | 11,358        | 50,211         | -               |
| 178                                     | Overtime                         | 776            | 364            | 1,856          | 887            | 2,000           | -        | 2,000          | 434            | 24            | 458            | -               |
| 186                                     | Longevity                        | 1,381          | 1,447          | 1,513          | -              | 1,580           | -        | 1,580          | -              | -             | -              | -               |
| 201                                     | Social Security                  | 18,714         | 18,660         | 20,139         | 6,927          | 22,540          | -        | 22,540         | 5,701          | 1,655         | 7,355          | -               |
| 202                                     | Retirement                       | 65,291         | 59,089         | 53,701         | 18,517         | 54,840          | -        | 54,840         | 14,342         | 4,161         | 18,503         | -               |
| 203                                     | Vision Care                      | -              | -              | 350            | -              | 1,050           | -        | 1,050          | -              | -             | -              | -               |
| 204                                     | Life Insurance                   | 380            | 380            | 380            | -              | 380             | -        | 380            | -              | -             | -              | -               |
| 205                                     | Health & Dental Insurance        | 75,157         | 77,640         | 77,640         | 26,875         | 77,640          | -        | 77,640         | 20,903         | 5,972         | 26,875         | -               |
| 207                                     | Disability Insurance             | 1,650          | 1,840          | 1,860          | -              | 1,980           | -        | 1,980          | -              | -             | -              | -               |
| 208                                     | Unemployment Insurance           | 105            | 47             | 50             | -              | 150             | -        | 150            | -              | -             | -              | -               |
| 209                                     | Workers Compensation             | 6,820          | 7,610          | 7,690          | -              | 8,190           | -        | 8,190          | -              | -             | -              | -               |
| 340.160                                 | Vehicle Repairs / Fleet          | 196            | 41             | 481            | 175            | 550             | -        | 550            | 87             | -             | 87             | -               |
| 429                                     | Gasoline                         | 430            | 133            | -              | -              | 450             | -        | 450            | -              | -             | -              | -               |
| 429.097                                 | Gasoline / Fleet Charges         | 925            | 788            | 471            | 206            | 1,200           | -        | 1,200          | 108            | 22            | 129            | -               |
| <b>Total Office of Road Supervisor</b>  |                                  | <b>421,595</b> | <b>419,395</b> | <b>435,217</b> | <b>146,649</b> | <b>463,490</b>  | <b>-</b> | <b>463,490</b> | <b>118,168</b> | <b>34,153</b> | <b>152,322</b> | <b>-</b>        |
| <b>Roads (6105)</b>                     |                                  |                |                |                |                |                 |          |                |                |               |                |                 |
| 143                                     | Road Worker Wages                | 1,043,128      | 1,114,026      | 1,164,191      | 386,325        | 1,427,230       | -        | 1,427,230      | 322,134        | 101,458       | 423,591        | -               |
| 178                                     | Overtime                         | 26,081         | 16,038         | 36,464         | 4,577          | 40,000          | -        | 40,000         | 4,685          | 2,798         | 7,483          | -               |
| 186                                     | Longevity                        | 3,044          | 3,113          | 2,321          | -              | 2,420           | -        | 2,420          | -              | -             | -              | -               |
| 201                                     | Social Security                  | 80,997         | 84,873         | 90,889         | 29,239         | 112,640         | -        | 112,640        | 24,493         | 7,829         | 32,323         | -               |
| 202                                     | Retirement                       | 222,323        | 231,001        | 209,013        | 65,281         | 261,030         | -        | 261,030        | 53,295         | 17,142        | 70,437         | -               |
| 203                                     | Vision Care                      | 1,954          | 1,485          | 1,834          | -              | 5,600           | -        | 5,600          | -              | -             | -              | -               |
| 204                                     | Life Insurance                   | 2,500          | 2,630          | 2,500          | -              | 2,630           | -        | 2,630          | -              | -             | -              | -               |
| 205                                     | Health & Dental Insurance        | 309,068        | 318,632        | 365,384        | 123,028        | 393,850         | -        | 393,850        | 84,055         | 23,917        | 107,972        | -               |
| 207                                     | Disability Insurance             | 7,950          | 8,390          | 3,230          | -              | 8,990           | -        | 8,990          | -              | -             | -              | -               |
| 208                                     | Unemployment Insurance           | 1,089          | 502            | 518            | -              | 1,300           | -        | 1,300          | -              | -             | -              | -               |
| 209                                     | Workers Compensation             | 39,900         | 41,160         | 41,170         | -              | 40,940          | -        | 40,940         | -              | -             | -              | -               |
| 311                                     | Major Road Projects - Contracted | 465,337        | 274,652        | 117,828        | 12,747         | 4,142,981       | 762,304  | 4,905,285      | 738,217        | 122,530       | 860,746        | 130,888         |
| 311.043                                 | 80/20 Bridge State Grants        | 9,095          | 13,020         | 70,762         | 24,551         | 100,000         | 17,690   | 117,690        | -              | 3,400         | 3,400          | 14,290          |
| 311.057                                 | Short Amsterdam Sidewalk         | 7,632          | -              | 69,575         | 44,850         | 731,000         | 20,425   | 751,425        | 3,500          | -             | 3,500          | 16,925          |
| 314                                     | Contracts - Govt Agencies        | 166,196        | 64,275         | 198,794        | 102,344        | 302,000         | -        | 302,000        | -              | -             | -              | 15,945          |
| 334                                     | Building And Grounds             | 586,373        | 372,012        | 12,719         | 5,748          | 19,039          | -        | 19,039         | 6,409          | 1,277         | 7,686          | -               |
| 340.160                                 | Vehicle Repairs / Fleet          | 130,150        | 97,622         | 116,716        | 29,920         | 150,000         | -        | 150,000        | 36,049         | 14,399        | 50,448         | 79,552          |
| 365                                     | Security Services                | 20,743         | 8,001          | 11,130         | 10,980         | 2,630           | -        | 2,630          | 414            | 264           | 677            | -               |
| 366                                     | Solid Waste Collection           | 103,398        | 86,686         | 78,224         | 22,938         | 232,480         | -        | 232,480        | 12,616         | 11,812        | 24,427         | 77,330          |
| 398.135                                 | Contract Paving                  | 825,778        | 566,214        | 564,659        | 61,657         | 1,596,600       | 997,540  | 2,594,140      | -              | -             | -              | 997,540         |
| 405                                     | Asphalt                          | 29,931         | 37,369         | 34,958         | 3,838          | 50,000          | -        | 50,000         | 15,524         | 9,220         | 24,744         | 8,066           |
| 409                                     | Crushed Stone And Gravel         | 7,045          | 10,159         | 10,172         | -              | 15,000          | -        | 15,000         | 1,166          | -             | 1,166          | 2,563           |
| 429                                     | Gasoline                         | 468            | -              | 47             | -              | 720             | -        | 720            | -              | -             | -              | -               |
| 429.097                                 | Gasoline / Fleet Charges         | 89,990         | 71,572         | 80,392         | 23,345         | 82,500          | -        | 82,500         | 18,427         | 7,045         | 25,472         | 54,528          |
| 445                                     | Office Supplies                  | 9,261          | 9,099          | 14,397         | 4,470          | 17,330          | -        | 17,330         | 1,783          | 686           | 2,469          | 982             |
| 447                                     | Road Materials                   | 15,604         | 17,360         | 23,140         | 6,065          | 25,000          | -        | 25,000         | 6,054          | 227           | 6,281          | 2,320           |
| 447.096                                 | Guardrail                        | -              | 15,000         | 26,521         | 26,521         | 80,000          | -        | 80,000         | 3,200          | -             | 3,200          | -               |
| 548.091                                 | Covid19 Expenses                 | -              | -              | -              | -              | -               | -        | -              | -              | -             | -              | -               |
| 449                                     | Striping                         | 81,214         | 85,129         | 144,772        | -              | 167,000         | -        | 167,000        | -              | -             | -              | 106,532         |
| 469                                     | Sign Material                    | 37,836         | 35,879         | 35,310         | 19,367         | 50,000          | -        | 50,000         | 166            | 1,353         | 1,519          | 6,700           |
| 471                                     | Salt                             | 189,594        | 74,802         | 231,360        | -              | 205,810         | -        | 205,810        | -              | 56,962        | 56,962         | 4,878           |
| <b>02 - Road Fund - Expenditures</b>    |                                  |                |                |                |                |                 |          |                |                |               |                | <b>19 of 50</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    | 1st Qtr          | October        | FY 2026 YTD      | Encumbrance      |
|--------------------------------------|---------------------------|------------------|------------------|------------------|------------------|-------------------|------------------|-------------------|------------------|----------------|------------------|------------------|
| 475                                  | Tools                     | 10,542           | 32,393           | 15,633           | 5,527            | 15,380            | -                | 15,380            | 2,236            | 1,654          | 3,890            | -                |
| 481                                  | Uniforms                  | 23,101           | 19,686           | 22,738           | 8,750            | 31,890            | -                | 31,890            | 7,151            | 1,914          | 9,064            | 18,825           |
| 515.094                              | Building Demolition       | 36,973           | 453              | -                | -                | 45,000            | -                | 45,000            | 450              | -              | 450              | -                |
| 573                                  | Telephone                 | 13,730           | 13,277           | 13,631           | 4,976            | 15,300            | -                | 15,300            | 3,973            | 1,090          | 5,063            | -                |
| 578                                  | Utilities                 | 19,757           | 18,830           | 21,446           | 4,727            | 30,120            | -                | 30,120            | 4,126            | 1,124          | 5,250            | -                |
| 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            | 253              | 36             | 289              | -                |
| 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>1,033,605</b> | <b>10,432,300</b> | <b>1,797,959</b> | <b>12,230,259</b> | <b>1,354,074</b> | <b>388,135</b> | <b>1,742,209</b> | <b>1,537,863</b> |
| <b>Fleet Operations (6500)</b>       |                           |                  |                  |                  |                  |                   |                  |                   |                  |                |                  |                  |
| 147                                  | Maintenance Per Wages     | 315,944          | 268,694          | 306,183          | 95,288           | 418,700           | -                | 418,700           | 95,949           | 27,836         | 123,786          | -                |
| 178                                  | Overtime                  | 5,850            | 7,202            | 10,612           | 2,751            | 11,000            | -                | 11,000            | 4,622            | 781            | 5,403            | -                |
| 186                                  | Longevity                 | 77               | -                | -                | -                | -                 | -                | -                 | -                | -              | -                | -                |
| 189                                  | Unused Sick Pay           | 15,748           | -                | -                | -                | -                 | -                | -                 | -                | -              | -                | -                |
| 201                                  | Social Security           | 25,015           | 20,179           | 23,342           | 7,233            | 32,880            | -                | 32,880            | 7,369            | 2,097          | 9,466            | -                |
| 202                                  | Retirement                | 56,364           | 61,562           | 51,777           | 17,627           | 73,310            | -                | 73,310            | 15,287           | 4,065          | 19,352           | -                |
| 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           | 26,266           | 116,160           | -                | 116,160           | 30,983           | 8,852          | 39,835           | -                |
| 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           | 4,770            | 52,250            | -                | 52,250            | 7,621            | -              | 7,621            | -                |
| 336                                  | Equipment Repairs         | 15,114           | 9,255            | 13,451           | 2,243            | 21,000            | 15,000           | 36,000            | 4,279            | 24,232         | 28,511           | -                |
| 340.160                              | Vehicle Repairs / Fleet   | 1,529            | 2,636            | 109              | -                | 3,300             | -                | 3,300             | -                | 886            | 886              | -                |
| 365                                  | Security Services         | 755              | 755              | 644              | 416              | 1,550             | -                | 1,550             | 455              | 228            | 683              | -                |
| 369                                  | Towing Service            | 2,012            | 520              | 4,700            | 330              | 3,500             | -                | 3,500             | 1,110            | -              | 1,110            | -                |
| 415                                  | Diesel Fuel               | 82,860           | 51,356           | 58,976           | 9,226            | 82,080            | -                | 82,080            | 5,948            | 6,783          | 12,730           | -                |
| 427                                  | Garage Maint & Supplies   | 11,756           | 16,977           | 18,555           | 4,542            | 22,000            | -                | 22,000            | 3,552            | 1,381          | 4,933            | 8,773            |
| 429                                  | Gasoline                  | 178,004          | 169,564          | 149,446          | 46,906           | 180,000           | (15,000)         | 165,000           | 29,224           | 10,610         | 39,834           | 13,000           |
| 439                                  | Lubricants                | 11,357           | 13,883           | 12,563           | 4,099            | 17,000            | -                | 17,000            | 313              | 4,648          | 4,960            | 2,615            |
| 443                                  | Repair Parts              | 182,626          | 156,631          | 214,609          | 62,730           | 209,000           | -                | 209,000           | 67,302           | 24,705         | 92,008           | 76,267           |
| 445                                  | Office Supplies           | 2,135            | 2,042            | 2,486            | 1,202            | 4,400             | -                | 4,400             | 337              | 140            | 477              | 247              |
| 475                                  | Tools                     | 17,959           | 16,314           | 14,468           | 3,273            | 15,000            | -                | 15,000            | 4,410            | 540            | 4,950            | 6,869            |
| 479                                  | Tires                     | 72,603           | 59,134           | 53,727           | 13,188           | 80,000            | -                | 80,000            | 12,867           | 5,286          | 18,153           | 12,000           |
| 481                                  | Uniforms                  | 4,142            | 3,452            | 5,710            | 2,535            | 6,940             | -                | 6,940             | 1,475            | 953            | 2,428            | 846              |
| 543                                  | Vehicle Lic And Registrat | 679              | 894              | 764              | 35               | 2,000             | -                | 2,000             | 105              | 18             | 123              | -                |
| 573                                  | Telephone                 | 601              | 665              | 1,104            | 440              | 1,500             | -                | 1,500             | 328              | 77             | 405              | -                |
| <b>Total Fleet Operations</b>        |                           | <b>1,172,472</b> | <b>998,309</b>   | <b>1,078,629</b> | <b>305,101</b>   | <b>1,371,060</b>  | <b>-</b>         | <b>1,371,060</b>  | <b>293,537</b>   | <b>124,117</b> | <b>417,654</b>   | <b>120,618</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           | 158,999          | -              | 158,999          | -                |
| 723                                  | Motor Vehicles            | 379,854          | 871,941          | 672,441          | 238,344          | 886,240           | 641              | 886,881           | 60,683           | -              | 60,683           | 11,330           |
| 741                                  | Other Capital Projects    | -                | -                | 33,579           | 26,948           | 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>238,344</b>   | <b>1,917,680</b>  | <b>338,215</b>   | <b>2,255,895</b>  | <b>439,957</b>   | <b>-</b>       | <b>439,957</b>   | <b>288,746</b>   |
| <b>General Administration (9100)</b> |                           |                  |                  |                  |                  |                   |                  |                   |                  |                |                  |                  |
| 567                                  | Refunds                   | 9,201            | -                | 54               | -                | 1,000             | -                | 1,000             | -                | -              | -                | -                |
| 02 - Road Fund - Expenditures        |                           |                  |                  |                  |                  |                   |                  |                   |                  |                |                  | 20 of 50         |

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    | 1st Qtr          | October        | FY 2026 YTD      | Encumbrance      |
|---|------------------|------------------|------------------|------------------|-------------------|--------------------|-------------------|------------------|----------------|------------------|------------------|
| <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>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>Grand Total Roads Fund - 02</b>      | <b>7,438,115</b> | <b>6,991,168</b> | <b>6,520,433</b> | <b>1,723,700</b> | <b>18,603,110</b> | <b>-</b>           | <b>18,603,110</b> | <b>2,205,735</b> | <b>546,406</b> | <b>2,752,141</b> | <b>1,947,228</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      | 1st Qtr            | October            | 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           | 1,748,574          | 4,717,410           | -   | 4,717,410           | 1,477,630          | 242,366            | 1,719,996          |
| <b>Total Revenue from Charges for Services</b>            | 64,796             | 61,667              | 90,195              | 23,247             | 61,000              | -   | 61,000              | 9,076              | 10,616             | 19,692             |
| <b>Total Revenue from Other Sources</b>                   | 1,304,888          | 1,307,610           | 1,232,684           | 454,036            | 1,211,000           | -   | 1,211,000           | 280,607            | 173,002            | 453,610            |
| <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>2,225,857</b>   | <b>5,989,410</b>    | -   | <b>5,989,410</b>    | <b>1,767,314</b>   | <b>425,984</b>     | <b>2,193,298</b>   |
| <b>Expenditures</b>                                       |                    |                     |                     |                    |                     |     |                     |                    |                    |                    |
| Total Jail Operations                                     | 12,584,293         | 13,875,530          | 14,807,649          | 4,804,062          | 16,164,600          | -   | 16,164,600          | 4,147,996          | 1,252,227          | 5,400,223          |
| Total Juvenile  | 906                | 9,116               | -                   | -                  | 10,000              | -   | 10,000              | -                  | -                  | -                  |
| Total Inmate Programs                                     | -                  | -                   | -                   | -                  | -                   | -   | -                   | -                  | -                  | -                  |
| Total Capital Projects                                    | 641,614            | 986,553             | 745,764             | 319,900            | 447,500             | -   | 447,500             | -                  | 22,357             | 22,357             |
| 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           | 1,423,765          | 4,950,760           | -   | 4,950,760           | 1,114,331          | 320,586            | 1,434,917          |
| <b>Total Expenditures</b>                                 | <b>17,720,224</b>  | <b>19,636,746</b>   | <b>20,446,255</b>   | <b>6,947,977</b>   | <b>22,000,360</b>   | -   | <b>22,000,360</b>   | <b>5,679,253</b>   | <b>1,595,170</b>   | <b>7,274,423</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>(4,722,120)</b> | <b>(16,010,950)</b> | -   | <b>(16,010,950)</b> | <b>(3,911,940)</b> | <b>(1,169,185)</b> | <b>(5,081,125)</b> |
| <b>Transfers and Contingent Appropriations</b>            |                    |                     |                     |                    |                     |     |                     |                    |                    |                    |
| <b>Total Transfers</b>                                    | 7,420,000          | 14,026,500          | 15,315,250          | 3,500,000          | 17,000,000          | -   | 17,000,000          | 2,550,000          | 1,000,000          | 3,550,000          |
| <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>3,500,000</b>   | <b>14,610,170</b>   | -   | <b>14,610,170</b>   | <b>2,550,000</b>   | <b>1,000,000</b>   | <b>3,550,000</b>   |
| <b>Cash Balance</b>                                       | <b>1,413,784</b>   | <b>1,408,223</b>    | <b>1,795,071</b>    | <b>186,103</b>     | -                   | -   | -                   | <b>433,132</b>     | <b>263,947</b>     | <b>263,947</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    | 1st Qtr          | October          | FY 2026 YTD      |
|--|----------------------------------|-------------------|-------------------|-------------------|------------------|-------------------|----------|-------------------|------------------|------------------|------------------|
| <b>Intragovernmental Revenue</b>                     |                                  |                   |                   |                   |                  |                   |          |                   |                  |                  |                  |
| 4502   | Housing Federal Prisoners        | 76                | 58,157            | 176,589           | 79,927           | 822,000           | -        | 822,000           | 437,992          | 8,455            | 446,448          |
| 4503   | Federal Grants Reimbursed        | 957,577           | 456,559           | 500,989           | 149,556          | 855,000           | -        | 855,000           | 107,441          | 10,604           | 118,045          |
| 4504.052   | Fed Grant ARPA Fund 84           | 3,500,000         | 543,463           | 424,434           | 146,866          | 355,000           | -        | 355,000           | 63,515           | 60,356           | 123,871          |
| 4510.041   | Grant Electronic Home Monitoring | 114,000           | -                 | 64,000            | -                | 63,000            | -        | 63,000            | 12,333           | 6,167            | 18,500           |
| 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           | 80,147           | 200,000           | -        | 200,000           | 111,511          | 6,835            | 118,346          |
| 4535   | Court Costs-Jail Opns            | 61,763            | 41,551            | 53,594            | 13,862           | 47,410            | -        | 47,410            | 13,404           | 3,581            | 16,985           |
| 4537   | State Prisoners                  | 3,132,895         | 2,472,190         | 2,233,758         | 811,349          | 1,900,000         | -        | 1,900,000         | 371,857          | 117,121          | 488,978          |
| 4538   | DUI Service Fees                 | 21,820            | 14,504            | 22,750            | 9,704            | 20,000            | -        | 20,000            | 4,303            | -                | 4,303            |
| 4559   | Soc Sec Admin - Incentive        | 10,600            | 11,800            | 9,600             | 2,400            | 15,000            | -        | 15,000            | 2,400            | -                | 2,400            |
| 4567   | Court Cost HB 413                | 25,209            | 21,073            | 27,815            | 14,737           | 25,000            | -        | 25,000            | 7,159            | 7,296            | 14,455           |
| 4569   | Local Corrections Assist         | 82,551            | 89,942            | 80,388            | 40,194           | 90,000            | -        | 90,000            | 21,952           | 21,952           | 43,904           |
| <b>Total Intragovernmental Revenue</b>               |                                  | <b>8,450,352</b>  | <b>4,226,694</b>  | <b>4,194,975</b>  | <b>1,748,574</b> | <b>4,717,410</b>  | <b>-</b> | <b>4,717,410</b>  | <b>1,477,630</b> | <b>242,366</b>   | <b>1,719,996</b> |
| <b>Revenue from Charges for Services</b>             |                                  |                   |                   |                   |                  |                   |          |                   |                  |                  |                  |
| 4624   | Home Incarceration Fees          | 58,350            | 55,442            | 83,530            | 20,892           | 55,000            | -        | 55,000            | 7,841            | 9,566            | 17,407           |
| 4633   | Bond Collection Fees             | 6,447             | 6,225             | 6,665             | 2,355            | 6,000             | -        | 6,000             | 1,235            | 1,050            | 2,285            |
| <b>Total Revenue from Charges for Services</b>       |                                  | <b>64,796</b>     | <b>61,667</b>     | <b>90,195</b>     | <b>23,247</b>    | <b>61,000</b>     | <b>-</b> | <b>61,000</b>     | <b>9,076</b>     | <b>10,616</b>    | <b>19,692</b>    |
| <b>Revenue from Miscellaneous Sources</b>            |                                  |                   |                   |                   |                  |                   |          |                   |                  |                  |                  |
| 4702   | Telephone Commission             | 466,839           | 494,740           | 500,848           | 196,992          | 500,000           | -        | 500,000           | 139,846          | 49,478           | 189,324          |
| 4727.010   | Prisoner Medical Fees            | 441               | 1,192             | 1,074             | 373              | 1,000             | -        | 1,000             | 40               | 10               | 50               |
| 4727.011   | Prisoner Booking Fees            | 183,778           | 163,921           | 147,591           | 53,576           | 150,000           | -        | 150,000           | 27,529           | 22,841           | 50,370           |
| 4727.012   | Prisoner Housing Fees            | 652,101           | 641,455           | 579,908           | 201,693          | 560,000           | -        | 560,000           | 111,682          | 100,315          | 211,997          |
| 4731   | Miscellaneous Receipts           | 1,729             | 6,302             | 3,262             | 1,400            | -                 | -        | -                 | 1,511            | 359              | 1,870            |
| <b>Total Revenue from Other Sources</b>              |                                  | <b>1,304,888</b>  | <b>1,307,610</b>  | <b>1,232,684</b>  | <b>454,036</b>   | <b>1,211,000</b>  | <b>-</b> | <b>1,211,000</b>  | <b>280,607</b>   | <b>173,002</b>   | <b>453,610</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        | 3,500,000        | 17,000,000        | -        | 17,000,000        | 2,550,000        | 1,000,000        | 3,550,000        |
| <b>Total Surplus, Borrowing and Transfers</b>        |                                  | <b>9,304,295</b>  | <b>15,440,284</b> | <b>16,723,473</b> | <b>4,908,223</b> | <b>18,400,780</b> | <b>-</b> | <b>18,400,780</b> | <b>4,345,071</b> | <b>1,000,000</b> | <b>5,345,071</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>7,134,080</b> | <b>24,390,190</b> | <b>-</b> | <b>24,390,190</b> | <b>6,112,385</b> | <b>1,425,984</b> | <b>7,538,370</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    | 1st Qtr          | October          | FY 2026 YTD      | Encumbrance    |
|--------------------------------------|---------------------------------|-------------------|-------------------|-------------------|------------------|-------------------|----------|-------------------|------------------|------------------|------------------|----------------|
| <b>Jail Operations (5101)</b>        |                                 |                   |                   |                   |                  |                   |          |                   |                  |                  |                  |                |
| 101                                  | Elected Official                | 128,688           | 141,219           | 148,830           | 50,785           | 156,990           | -        | 156,990           | 40,640           | 11,611           | 52,251           | -              |
| 123                                  | Jail Personnel                  | 5,474,769         | 6,483,214         | 7,243,220         | 2,392,125        | 8,107,030         | (30,250) | 8,076,780         | 2,050,584        | 609,406          | 2,659,991        | -              |
| 123.171                              | Jail Personnel EHM              | 262,602           | 284,390           | 368,847           | 131,973          | 346,910           | -        | 346,910           | 82,623           | 21,991           | 104,614          | -              |
| 178                                  | Overtime                        | 1,262,045         | 1,205,570         | 930,654           | 379,659          | 1,000,000         | -        | 1,000,000         | 249,638          | 57,238           | 306,875          | -              |
| 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           | 51,350           | -                | 51,350           | -              |
| 189                                  | Unused Sick Pay                 | -                 | -                 | 23,703            | -                | -                 | 30,250   | 30,250            | -                | -                | -                | -              |
| 212                                  | Elected Official Training       | 300               | 3,737             | 5,153             | -                | 5,310             | -        | 5,310             | -                | -                | -                | -              |
| 315                                  | Contracts With Private Agencies | 396,845           | 509,376           | 535,082           | 172,585          | 566,000           | -        | 566,000           | 131,432          | -                | 131,432          | 46,509         |
| 302                                  | Advertising                     | 573               | 4,995             | 325               | -                | 2,000             | -        | 2,000             | -                | -                | -                | -              |
| 315.163                              | Food Prep Service               | 832,142           | 698,673           | 788,645           | 252,221          | 850,000           | -        | 850,000           | 216,752          | 70,480           | 287,232          | 28,565         |
| 318                                  | Data Processing Services        | 68,317            | 92,458            | 110,330           | -                | 127,920           | -        | 127,920           | 24,632           | 2,031            | 26,663           | -              |
| 334                                  | Building And Grounds            | 39,282            | 61,941            | 54,450            | 4,281            | 50,000            | -        | 50,000            | 6,391            | 1,911            | 8,302            | 7,528          |
| 340                                  | Vehicle Maintenance             | 4,240             | 3,262             | 3,214             | 1,027            | 3,800             | -        | 3,800             | 626              | 220              | 846              | -              |
| 343                                  | Medical Services                | -                 | 3,496             | -                 | -                | 5,000             | -        | 5,000             | -                | -                | -                | -              |
| 348                                  | Program Support                 | 475,345           | 268,981           | 340,204           | 139,909          | 566,000           | -        | 566,000           | 32,236           | 40,195           | 72,432           | 5,080          |
| 366                                  | Solid Waste Collection          | 21,564            | 19,687            | 21,250            | 7,107            | 22,000            | -        | 22,000            | 3,316            | 1,693            | 5,009            | -              |
| 386                                  | Jail Medical Contract           | 2,376,641         | 2,516,997         | 2,396,469         | 703,327          | 2,500,000         | -        | 2,500,000         | 941,755          | 247,251          | 1,189,006        | -              |
| 398                                  | Contracted Services-Other       | 9,555             | 4,590             | 5,931             | 1,720            | 38,500            | -        | 38,500            | 1,678            | 404              | 2,082            | 132            |
| 411                                  | Custodial Supplies              | 89,980            | 146,966           | 103,597           | 8,483            | 90,000            | -        | 90,000            | 13,728           | 968              | 14,696           | 6,612          |
| 429                                  | Gasoline                        | 11,219            | 10,561            | 11,000            | 4,479            | 12,000            | -        | 12,000            | 5,367            | 2,303            | 7,670            | 1,702          |
| 429.097                              | Gasoline / Fleet Charges        | 88                | 59                | 500               | 157              | 500               | -        | 500               | 182              | 50               | 232              | -              |
| 435                                  | Home Incarceration Progra       | 95,002            | 62,490            | 64,803            | 8,331            | 75,000            | -        | 75,000            | 15,615           | 5,425            | 21,040           | -              |
| 445                                  | Office Supplies                 | 22,512            | 26,235            | 26,159            | 8,792            | 28,000            | -        | 28,000            | 5,973            | 962              | 6,935            | 13             |
| 453                                  | Prisoner Hygiene                | 59,597            | 79,999            | 59,120            | 17,598           | 60,000            | -        | 60,000            | 11,548           | 7,978            | 19,526           | 4,618          |
| 465                                  | Prisoner Clothing               | 13,766            | 7,247             | 11,896            | 3,261            | 15,000            | -        | 15,000            | -                | -                | -                | 9,523          |
| 481                                  | Uniforms                        | 35,222            | 37,197            | 54,922            | 23,921           | 45,000            | -        | 45,000            | 19,812           | 5,100            | 24,913           | 1,375          |
| 547                                  | Medical Claims                  | -                 | 172,894           | 359,519           | 135,483          | 250,000           | -        | 250,000           | 96,478           | 28,448           | 124,926          | -              |
| 573                                  | Telephone                       | 39,279            | 41,825            | 31,760            | 11,714           | 35,000            | -        | 35,000            | 8,539            | 2,569            | 11,108           | -              |
| 576                                  | Travel                          | 24,151            | 31,303            | 32,698            | 13,855           | 50,000            | -        | 50,000            | 5,295            | 597              | 5,893            | 747            |
| 577                                  | Travel With/After Prisonr       | 1,049             | 784               | 1,138             | -                | 1,600             | -        | 1,600             | 14               | -                | 14               | -              |
| 578                                  | Utilities                       | 316,554           | 307,509           | 322,508           | 119,942          | 342,000           | -        | 342,000           | 71,219           | 55,679           | 126,898          | -              |
| 581                                  | Water And Sewer                 | 193,898           | 193,004           | 236,498           | 117,722          | 260,000           | -        | 260,000           | 22,091           | 57,329           | 79,420           | -              |
| 586                                  | Building Maint And Repair       | 49,545            | 131,517           | 159,706           | 14,766           | 165,000           | -        | 165,000           | 10,799           | 17,512           | 28,312           | 5,064          |
| 707                                  | Food Service Equipment          | 24,612            | 39,013            | 40,841            | 2,745            | 45,000            | -        | 45,000            | 4,847            | 430              | 5,277            | 11,590         |
| 717                                  | Law Enforcement Equipment       | 26,406            | 27,356            | 42,203            | 14,514           | 35,000            | -        | 35,000            | 17,847           | -                | 17,847           | 4,077          |
| 725                                  | Office Equipment                | 19,220            | 41,381            | 34,882            | 14,240           | 48,000            | -        | 48,000            | 4,990            | 2,444            | 7,433            | 3,687          |
| <b>Total Jail Operations</b>         |                                 | <b>12,584,293</b> | <b>13,875,530</b> | <b>14,807,649</b> | <b>4,804,062</b> | <b>16,164,600</b> | <b>-</b> | <b>16,164,600</b> | <b>4,147,996</b> | <b>1,252,227</b> | <b>5,400,223</b> | <b>136,822</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>Capital Projects (8099)</b>       |                                 |                   |                   |                   |                  |                   |          |                   |                  |                  |                  |                |
| 741                                  | Other Capital Projects          | 641,614           | 986,553           | 745,764           | 319,900          | 447,500           | -        | 447,500           | -                | 22,357           | 22,357           | 33,917         |
| <b>Total Capital Projects</b>        |                                 | <b>641,614</b>    | <b>986,553</b>    | <b>745,764</b>    | <b>319,900</b>   | <b>447,500</b>    | <b>-</b> | <b>447,500</b>    | <b>-</b>         | <b>22,357</b>    | <b>22,357</b>    | <b>33,917</b>  |
| <b>General Administration (9100)</b> |                                 |                   |                   |                   |                  |                   |          |                   |                  |                  |                  |                |
| 529                                  | Insurance                       | 300,000           | 350,000           | 400,000           | 400,000          | 425,000           | -        | 425,000           | 416,927          | -                | 416,927          | -              |
| 03 - Jail Fund - Expenditures        |                                 |                   |                   |                   |                  |                   |          |                   |                  |                  |                  | 24 of 50       |

**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    | 1st Qtr          | October          | FY 2026 YTD      | Encumbrance    |
|---|--|-------------------|-------------------|-------------------|------------------|-------------------|-----|-------------------|------------------|------------------|------------------|----------------|
| 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>427,500</b>    | <b>416,927</b>   | -                | <b>416,927</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>2,389,830</b>  | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>       |
| <b>Appropriations for Transfer (9300)</b> |  |                   |                   |                   |                  |                   |     |                   |                  |                  |                  |                |
| <b>Fringe Benefits (9400)</b>             |  |                   |                   |                   |                  |                   |     |                   |                  |                  |                  |                |
| 201                                       | Social Security                        | 549,740           | 622,704           | 670,588           | 224,795          | 756,500           | -   | 756,500           | 185,100          | 52,330           | 237,430          | -              |
| 202                                       | Retirement                             | 1,815,318         | 1,866,903         | 1,679,726         | 586,623          | 1,846,850         | -   | 1,846,850         | 420,208          | 118,708          | 538,916          | -              |
| 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         | 612,347          | 1,961,940         | -   | 1,961,940         | 509,022          | 149,549          | 658,571          | -              |
| 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>1,423,765</b> | <b>4,950,760</b>  | -   | <b>4,950,760</b>  | <b>1,114,331</b> | <b>320,586</b>   | <b>1,434,917</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>6,947,977</b> | <b>24,390,190</b> | -   | <b>24,390,190</b> | <b>5,679,253</b> | <b>1,595,170</b> | <b>7,274,423</b> | <b>170,739</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 | 1st Qtr  | October  | FY 2026 YTD |
|---|--------------|----------------|----------|-------------|-----------------|----------|----------------|----------|----------|-------------|
| <b>CASH BALANCE JULY 1ST</b>                          | <b>6,735</b> | <b>6,735</b>   | -        | -           | -               | -        | -              | -        | -        | -           |
| <b>Revenue from Operations</b>                        |              |                |          |             |                 |          |                |          |          |             |
| Total Intragovernmental Revenue                       | -            | -              | -        | -           | -               | -        | -              | -        | -        | -           |
| Total Revenue Earned from Interest                    | -            | -              | -        | -           | -               | -        | -              | -        | -        | -           |
| <b>Total Revenue from Operations</b>                  | <b>-</b>     | <b>-</b>       | <b>-</b> | <b>-</b>    | <b>-</b>        | <b>-</b> | <b>-</b>       | <b>-</b> | <b>-</b> | <b>-</b>    |
| <b>Expenditures</b>                                   |              |                |          |             |                 |          |                |          |          |             |
| Road Materials  | -            | 6,735          | -        | -           | -               | -        | -              | -        | -        | -           |
| <b>Total Expenditures</b>                             | <b>-</b>     | <b>6,735</b>   | <b>-</b> | <b>-</b>    | <b>-</b>        | <b>-</b> | <b>-</b>       | <b>-</b> | <b>-</b> | <b>-</b>    |
| <b>Net Activity Before Transfers and Contingent A</b> | <b>-</b>     | <b>(6,735)</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>Cash Balance</b>                                   | <b>6,735</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  
LGEA Fund - 04  
FY 2026**

| Account Title                             |   | FY 2023      | FY 2024      | FY 2025 | YTD FY 2025 | Original Budget | Adj | Current Budget | 1st Qtr | October | 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 | 1st Qtr | October | 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**

| <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>1st Qtr</b> | <b>October</b> | <b>FY 2026 YTD</b> |
|---|----------------|----------------|----------------|--------------------|------------------------|------------|-----------------------|----------------|----------------|--------------------|
| <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>1,000</b>   | <b>-</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>1,000</b>   | <b>-</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>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>Cash Balance</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 | 1st Qtr      | October  | 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>1,000</b> | <b>-</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>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>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>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>1,000</b> | <b>-</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 | 1st Qtr      | October  | 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>1,000</b> | <b>-</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>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>1,000</b> | <b>-</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<br/>Budget</b> | <b>Adj</b>      | <b>Current<br/>Budget</b> | <b>1st Qtr</b> | <b>October</b>  | <b>FY 2026<br/>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>-</b>        | <b>429,900</b>            | <b>429,900</b> | <b>-</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                   | 25,000         | -               | 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>-</b>        | <b>100,000</b>            | <b>25,000</b>  | <b>-</b>        | <b>25,000</b>          |
| <b>Expenditures</b>                                       |                  |                  |                  |                    |                            |                 |                           |                |                 |                        |
| Total Golf Course Operations                              | 67,896           | 153,006          | 72,427           | 18,169             | 85,000                     | 62,625          | 147,625                   | 28,661         | 64,777          | 93,438                 |
| 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                 | -              | 13,650          | 13,650                 |
| 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>18,169</b>      | <b>4,085,000</b>           | <b>62,625</b>   | <b>4,147,625</b>          | <b>28,661</b>  | <b>78,427</b>   | <b>107,088</b>         |
| <b>Net Activity Before Transfers and Contingent Appr.</b> | <b>(224,598)</b> | <b>(257,232)</b> | <b>(485,976)</b> | <b>6,831</b>       | <b>(3,985,000)</b>         | <b>(62,625)</b> | <b>(4,047,625)</b>        | <b>(3,661)</b> | <b>(78,427)</b> | <b>(82,088)</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>Cash Balance</b>                                       | <b>308,998</b>   | <b>297,276</b>   | <b>429,900</b>   | <b>304,107</b>     | <b>-</b>                   | <b>-</b>        | <b>-</b>                  | <b>426,239</b> | <b>347,812</b>  | <b>347,812</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   | 1st Qtr        | October  | FY 2026 YTD    |
|--|-------------------------------------|----------------|----------------|----------------|----------------|------------------|----------|------------------|----------------|----------|----------------|
| <b>Revenue from Miscellaneous Revenues</b> |                                     |                |                |                |                |                  |          |                  |                |          |                |
| 4731                                       | Miscellaneous Receipts              | 150,162        | 185,524        | 37,500         | 25,000         | 100,000          | -        | 100,000          | 25,000         | -        | 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>25,000</b>  | <b>-</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>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>454,900</b> | <b>-</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   | 1st Qtr       | October       | FY 2026 YTD    | Encumbrance   |
|---|----------------|----------------|----------------|---------------|------------------|-----------------|------------------|---------------|---------------|----------------|---------------|
| <b>Golf Course Operations (5403)</b>    |                |                |                |               |                  |                 |                  |               |               |                |               |
| 433 Golf Course Maintenance             | 49,814         | 47,020         | 29,094         | 31            | 60,000           | -               | 60,000           | 9,927         | 8,800         | 18,727         | 6,200         |
| 586 Building Maint And Repair           | 18,082         | 105,986        | 43,333         | 18,137        | 25,000           | 62,625          | 87,625           | 18,735        | 55,977        | 74,712         | 2,976         |
| <b>Total Golf Course Operations</b>     | <b>67,896</b>  | <b>153,006</b> | <b>72,427</b>  | <b>18,169</b> | <b>85,000</b>    | <b>62,625</b>   | <b>147,625</b>   | <b>28,661</b> | <b>64,777</b> | <b>93,438</b>  | <b>9,176</b>  |
| <b>Capital Projects (8099)</b>          |                |                |                |               |                  |                 |                  |               |               |                |               |
| 5718 Park Construction Project          | 299,210        | 289,750        | 422,500        | -             | 4,000,000        | -               | 4,000,000        | -             | 13,650        | 13,650         | 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>13,650</b> | <b>13,650</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>Grand Total Golf</b>                 | <b>375,446</b> | <b>442,756</b> | <b>523,476</b> | <b>18,169</b> | <b>5,029,900</b> | <b>-</b>        | <b>5,029,900</b> | <b>28,661</b> | <b>78,427</b> | <b>107,088</b> | <b>45,426</b> |

**Kenton County Fiscal Court  
COLT Fund - 23  
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>1st Qtr</b>    | <b>October</b>    | <b>FY 2026 YTD</b> |
|---|--------------------|--------------------|-------------------|--------------------|------------------------|------------------|-----------------------|-------------------|-------------------|--------------------|
| <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         | 1,195,924          | 4,835,000              | -                | 4,835,000             | 1,193,555         | 67,212            | 1,260,767          |
| 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>1,195,924</b>   | <b>4,910,000</b>       | -                | <b>4,910,000</b>      | <b>1,193,555</b>  | <b>67,212</b>     | <b>1,260,767</b>   |
| <b>Expenditures</b>                                   |                    |                    |                   |                    |                        |                  |                       |                   |                   |                    |
| Total MHMR Services                                   | 2,290,729          | 2,494,776          | 3,102,812         | 1,543,605          | 3,397,540              | 490,200          | 3,887,740             | 1,034,354         | 434,016           | 1,468,370          |
| Total Senior Services                                 | 418,938            | 505,285            | 600,953           | 122,850            | 1,323,500              | 152,133          | 1,475,633             | 545,436           | 56,063            | 601,499            |
| Total Health Care                                     | 165,548            | 202,889            | 171,000           | 27,784             | 184,580                | -                | 184,580               | 10,078            | 16,020            | 26,098             |
| 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>1,694,239</b>   | <b>4,905,620</b>       | <b>642,333</b>   | <b>5,547,953</b>      | <b>1,589,868</b>  | <b>506,099</b>    | <b>2,095,967</b>   |
| <b>Net Activity Before Transfers and Contingent A</b> | <b>10,097,628</b>  | <b>2,159,383</b>   | <b>1,040,547</b>  | <b>(498,315)</b>   | <b>4,380</b>           | <b>(642,333)</b> | <b>(637,953)</b>      | <b>(396,313)</b>  | <b>(438,887)</b>  | <b>(835,200)</b>   |
| <b>Transfers and Contingent Appropriations</b>        |                    |                    |                   |                    |                        |                  |                       |                   |                   |                    |
| <b>Total Transfers</b>                                | (7,340,000)        | (7,000,000)        | (726,234)         | -                  | -                      | -                | -                     | -                 | -                 | -                  |
| <b>Total Contingent Appropriations</b>                | -                  | -                  | -                 | -                  | (12,513,720)           | 642,333          | (11,871,387)          | -                 | -                 | -                  |
| <b>Total Transfers and Contingent Appropriations</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>Cash Balance</b>                                   | <b>17,887,382</b>  | <b>13,046,765</b>  | <b>13,361,077</b> | <b>12,548,450</b>  | <b>-</b>               | <b>-</b>         | <b>-</b>              | <b>12,964,764</b> | <b>12,525,877</b> | <b>12,525,877</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    | 1st Qtr           | October       | 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         | 796,919           | -                 | -   | -                 | 795,341           | 44,787        | 840,128           |
| 4134.066 Seniors                                     | 1,551,724         | 1,758,926         | 1,615,516         | 399,005           | -                 | -   | -                 | 398,214           | 22,424        | 420,639           |
| 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>1,195,924</b>  | <b>4,835,000</b>  | -   | <b>4,835,000</b>  | <b>1,193,555</b>  | <b>67,212</b> | <b>1,260,767</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>75,000</b>     | -   | <b>75,000</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>12,509,340</b> | <b>13,361,077</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>14,242,688</b> | <b>17,419,340</b> | -   | <b>17,419,340</b> | <b>14,554,632</b> | <b>67,212</b> | <b>14,621,844</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   | 1st Qtr          | October        | 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          | 42,272           | 120,000          | -              | 120,000          | 37,897           | 9,483          | 47,380           | -            |
| 363                           | Psychiatric Evaluations     | 22,027           | 24,000           | 42,000           | 14,000           | 20,000           | -              | 20,000           | 8,000            | 4,250          | 12,250           | 1,750        |
| 398.104                       | Catholic Charities          | 115,000          | 120,000          | 127,500          | 33,779           | 139,000          | -              | 139,000          | 13,155           | 34,562         | 47,717           | -            |
| 398.105                       | The Point                   | 10,500           | 24,815           | 47,605           | 43,751           | 70,000           | -              | 70,000           | 21,400           | 17,266         | 38,665           | -            |
| 398.106                       | Family Nurt.                | 80,000           | 100,000          | 124,940          | 57,858           | 140,000          | -              | 140,000          | 49,777           | 29,911         | 79,688           | -            |
| 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           | 14,066           | 62,740           | -              | 62,740           | 3,042            | 9,078          | 12,120           | -            |
| 398.110                       | Childrens Home-Outpatient   | 30,000           | 30,000           | 35,000           | 35,000           | 40,000           | -              | 40,000           | -                | 18,407         | 18,407           | -            |
| 398.111                       | Mh Association              | 15,638           | 32,306           | 42,340           | 10,889           | 50,130           | -              | 50,130           | 9,899            | 5,913          | 15,812           | -            |
| 398.113                       | Women C.C.                  | 49,276           | 50,170           | 58,000           | 40,772           | 67,700           | -              | 67,700           | 13,435           | -              | 13,435           | -            |
| 398.114                       | Welcome House               | 155,000          | 165,000          | 170,000          | 115,735          | 200,000          | -              | 200,000          | 86,485           | 25,429         | 111,914          | -            |
| 398.117                       | Holly Hill                  | 32,149           | 41,780           | 32,873           | 16,694           | 80,000           | -              | 80,000           | -                | -              | -                | -            |
| 398.180                       | Community Services Of NKY   | -                | -                | 5,010            | 1,033            | 5,010            | -              | 5,010            | 2,366            | 597            | 2,963            | -            |
| 398.118                       | St Vincent Depaul           | 24,382           | 28,735           | 26,640           | 11,928           | 37,325           | -              | 37,325           | 7,724            | 3,010          | 10,734           | -            |
| 398.119                       | Diocesan Catholic           | 55,000           | 65,000           | 36,375           | 12,756           | 92,540           | -              | 92,540           | 35,655           | 10,742         | 46,397           | -            |
| 398.120                       | Brighton Center             | 55,000           | 60,000           | 69,961           | 11,075           | 140,000          | -              | 140,000          | 30,850           | 13,143         | 43,993           | -            |
| 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           | 21,773           | 83,830           | -              | 83,830           | 31,137           | 7,984          | 39,121           | -            |
| 398.123                       | Addiction Help Line         | 48,576           | 52,479           | -                | -                | -                | -              | -                | -                | -              | -                | -            |
| 398.125                       | Mentoring Plus              | 18,590           | 21,000           | 12,155           | 3,612            | 35,000           | -              | 35,000           | 540              | 750            | 1,291            | -            |
| 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          | 113,423          | 1,577          | 115,000          | -            |
| 398.129                       | Learning Grove              | -                | -                | 20,000           | 3,750            | 20,000           | -              | 20,000           | -                | 2,250          | 2,250            | -            |
| 399.098                       | Bawac Work Services         | 178,000          | 185,000          | 195,000          | 74,118           | 222,870          | -              | 222,870          | 59,340           | 21,558         | 80,898           | -            |
| 398.181                       | In5                         | -                | -                | 3,547            | -                | 5,960            | -              | 5,960            | -                | -              | -                | -            |
| 398.182                       | Action Ministries           | -                | -                | 11,620           | 5,308            | 27,090           | -              | 27,090           | 6,121            | 3,466          | 9,588            | -            |
| 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            | 4,000            | 8,000            | -              | 8,000            | -                | -              | -                | -            |
| 398.197                       | DCCH Capital Projects       | -                | -                | 500,000          | 409,570          | -                | -              | -                | -                | -              | -                | -            |
| 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           | -                | 19,047         | 19,047           | -            |
| 399.099                       | N Perception                | 214,911          | 225,000          | 229,640          | 111,561          | 245,010          | -              | 245,010          | 51,282           | 16,837         | 68,119           | -            |
| 399.100                       | Redwood                     | 300,000          | 300,000          | 300,000          | 263,124          | 370,000          | -              | 370,000          | 208,317          | 53,902         | 262,219          | -            |
| 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          | 74,923           | 200,000          | -              | 200,000          | -                | 124,856        | 124,856          | -            |
| 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>1,543,605</b> | <b>3,397,540</b> | <b>490,200</b> | <b>3,887,740</b> | <b>1,034,354</b> | <b>434,016</b> | <b>1,468,370</b> | <b>1,750</b> |
| <b>Senior Services (5305)</b> |                             |                  |                  |                  |                  |                  |                |                  |                  |                |                  |              |
| 301                           | Accounting Services         | 45,000           | 45,000           | 45,000           | -                | 45,000           | -              | 45,000           | -                | -              | -                | -            |
| 345                           | Pharmaceuticals             | -                | -                | 48,394           | 17,981           | 71,235           | -              | 71,235           | 13,260           | 4,934          | 18,194           | -            |

**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    | 1st Qtr          | October        | FY 2026 YTD      | Encumbrance    |
|---|---------------------------|-------------------|------------------|------------------|------------------|-------------------|------------------|-------------------|------------------|----------------|------------------|----------------|
| 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          | 36,909           | 158,640           | -                | 158,640           | 43,589           | 10,447         | 54,037           | -              |
| 356.141                                 | Visiting Angels           | 45,915            | 52,631           | 39,462           | 15,267           | 132,000           | -                | 132,000           | 27,174           | 8,111          | 35,285           | -              |
| 356.142                                 | Pauper Burials            | 14,850            | 18,350           | 20,950           | 8,200            | 21,000            | -                | 21,000            | 4,150            | -              | 4,150            | -              |
| 356.143                                 | N.K. Legal Aid            | 18,040            | 19,075           | 20,770           | 8,789            | 22,635            | -                | 22,635            | -                | 13,221         | 13,221           | -              |
| 356.144                                 | NKADD-Case Management     | 23,849            | 32,630           | 40,573           | -                | 51,340            | -                | 51,340            | 9,616            | 7,008          | 16,624           | -              |
| 356.187                                 | Action Ministries         | -                 | -                | 10,200           | 2,152            | 18,640            | -                | 18,640            | 3,974            | -              | 3,974            | -              |
| 356.188                                 | Community Services of NKY | -                 | -                | -                | -                | 5,010             | -                | 5,010             | -                | -              | -                | -              |
| 356.189                                 | Walton Senior Center      | -                 | -                | 6,370            | 2,123            | 9,495             | -                | 9,495             | -                | -              | -                | -              |
| 356.190                                 | Durr YMCA                 | -                 | -                | 7,860            | 2,619            | 9,090             | -                | 9,090             | 2,273            | 757            | 3,031            | -              |
| 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             | 7,438            | 307            | 7,745            | -              |
| 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             | -                | 3,700             | -                | 3,114          | 3,114            | -              |
| 356.146                                 | NKCAC Senior Center Oper  | 31,438            | 30,825           | 31,985           | 10,916           | 88,250            | -                | 88,250            | 17,060           | 5,884          | 22,945           | -              |
| 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           | 2,920            | 28,000            | -                | 28,000            | 7,173            | 2,279          | 9,452            | -              |
| 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>122,850</b>   | <b>1,323,500</b>  | <b>152,133</b>   | <b>1,475,633</b>  | <b>545,436</b>   | <b>56,063</b>  | <b>601,499</b>   | <b>102,405</b> |
| <b>Health Care (5340)</b>               |                           |                   |                  |                  |                  |                   |                  |                   |                  |                |                  |                |
| 343.159                                 | Dental Program            | 113,647           | 150,000          | 167,500          | 27,784           | 181,080           | -                | 181,080           | 10,078           | 16,020         | 26,098           | -              |
| 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>27,784</b>    | <b>184,580</b>    | <b>-</b>         | <b>184,580</b>    | <b>10,078</b>    | <b>16,020</b>  | <b>26,098</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>Grand Total COLT Fund</b>            |                           | <b>11,280,643</b> | <b>3,202,949</b> | <b>3,874,766</b> | <b>1,694,239</b> | <b>17,419,340</b> | <b>-</b>         | <b>17,419,340</b> | <b>1,589,868</b> | <b>506,099</b> | <b>2,095,967</b> | <b>104,155</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<br/>Budget</b> | <b>Adj</b> | <b>Current<br/>Budget</b> | <b>1st Qtr</b>   | <b>October</b>   | <b>FY 2026<br/>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          | 121,737          | 588,055                |
| Total Revenue from Interest                               | 17,468           | 46,399           | 72,205           | 26,301             | 50,000                     | -          | 50,000                    | 16,696           | 5,795            | 22,490                 |
| <b>Total Revenue from Operations</b>                      | <b>1,170,824</b> | <b>1,370,067</b> | <b>796,000</b>   | <b>543,770</b>     | <b>755,370</b>             | -          | <b>755,370</b>            | <b>483,014</b>   | <b>127,532</b>   | <b>610,545</b>         |
| <b>Expenditures</b>                                       |                  |                  |                  |                    |                            |            |                           |                  |                  |                        |
| Total Other Healthcare Programs                           | -                | 323,973          | 437,932          | -                  | 3,618,920                  | -          | 3,618,920                 | -                | 5,468            | 5,468                  |
| <b>Total Expenditures</b>                                 | <b>-</b>         | <b>323,973</b>   | <b>437,932</b>   | <b>-</b>           | <b>3,618,920</b>           | -          | <b>3,618,920</b>          | <b>-</b>         | <b>5,468</b>     | <b>5,468</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>543,770</b>     | <b>(2,863,550)</b>         | -          | <b>(2,863,550)</b>        | <b>483,014</b>   | <b>122,063</b>   | <b>605,077</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>Cash Balance</b>                                       | <b>1,170,824</b> | <b>2,216,919</b> | <b>2,574,986</b> | <b>543,770</b>     | <b>-</b>                   | <b>-</b>   | <b>-</b>                  | <b>3,058,000</b> | <b>3,180,063</b> | <b>3,180,063</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 | 1st Qtr        | October        | 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        | -              | 121,737        | 121,737        |
| <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>466,318</b> | <b>121,737</b> | <b>588,055</b> |
| <b>Revenue from Interest</b>               |                           |                  |                  |                |                |                 |          |                |                |                |                |
| 4806                                       | Interest On Checking Acct | 17,468           | 46,399           | 72,205         | 26,301         | 50,000          | -        | 50,000         | 16,696         | 5,795          | 22,490         |
| <b>Total Revenue from Interest</b>         |                           | <b>17,468</b>    | <b>46,399</b>    | <b>72,205</b>  | <b>26,301</b>  | <b>50,000</b>   | <b>-</b> | <b>50,000</b>  | <b>16,696</b>  | <b>5,795</b>   | <b>22,490</b>  |

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

| Account Title                           |  | FY 2023  | FY 2024        | FY 2025        | YTD FY   |                  | Original Budget | Adj              | Current Budget | 1st Qtr      | October      | FY 2026  |             |
|---|--|----------|----------------|----------------|----------|------------------|-----------------|------------------|----------------|--------------|--------------|----------|-------------|
|   |  |          |                |                | 2024     |                  |                 |                  |                |              |              | YTD      | Encumbrance |
| <b>Other Healthcare Programs (5232)</b> |  |          |                |                |          |                  |                 |                  |                |              |              |          |             |
| 398.124                                 | Substance Abuse                        | -        | 323,973        | 437,932        | -        | 3,618,920        | -               | 3,618,920        | -              | 5,468        | 5,468        | -        | -           |
|   | <b>Total Other Healthcare Programs</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>5,468</b> | <b>5,468</b> | <b>-</b> | <b>-</b>    |
| <b>Contingent Appropriations (9200)</b> |  |          |                |                |          |                  |                 |                  |                |              |              |          |             |
|   | 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  
Dispatch - Fund 75  
Summary**

| <b>FY 2026</b>  | <b>FY 2023</b>       | <b>FY 2024</b>       | <b>FY 2025</b>       | <b>YTD FY 2025</b>   | <b>Original<br/>Budget</b> | <b>Adj</b>       | <b>Current<br/>Budget</b> | <b>1st Qtr</b>       | <b>October</b>       | <b>FY 2026<br/>YTD</b> |
|---|----------------------|----------------------|----------------------|----------------------|----------------------------|------------------|---------------------------|----------------------|----------------------|------------------------|
| <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            | 2,036,899            | 5,675,000                  | -                | 5,675,000                 | 3,586                | 2,093,795            | 2,097,381              |
| Total Intergovernmental Revenues                          | 1,152,145            | 1,262,079            | 1,414,026            | 363,696              | 1,370,000                  | -                | 1,370,000                 | 409,021              | 36,481               | 445,503                |
| 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>2,400,594</b>     | <b>7,045,000</b>           | <b>-</b>         | <b>7,045,000</b>          | <b>412,608</b>       | <b>2,130,276</b>     | <b>2,542,884</b>       |
| <b>Expenditures</b>                                       |                      |                      |                      |                      |                            |                  |                           |                      |                      |                        |
| Total Dispatch Operations                                 | 4,368,305            | 4,816,468            | 5,271,905            | 1,899,083            | 6,337,560                  | 187,200          | 6,524,760                 | 1,303,738            | 825,892              | 2,129,631              |
| 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            | 438,026              | 1,924,040                  | -                | 1,924,040                 | 340,215              | 99,449               | 439,663                |
| <b>Total Expenditures</b>                                 | <b>6,403,012</b>     | <b>6,904,913</b>     | <b>7,300,746</b>     | <b>2,356,699</b>     | <b>8,884,010</b>           | <b>187,200</b>   | <b>9,071,210</b>          | <b>1,657,154</b>     | <b>925,341</b>       | <b>2,582,495</b>       |
| <b>Net Activity Before Transfers and Contingent Appr.</b> | <b>533,616</b>       | <b>47,077</b>        | <b>(170,495)</b>     | <b>43,895</b>        | <b>(1,839,010)</b>         | <b>(187,200)</b> | <b>(2,026,210)</b>        | <b>(1,244,547)</b>   | <b>1,204,936</b>     | <b>(39,611)</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>        | -                    | -                    | -                      |
| <br><b>Cash Balance</b>                                   | <br><b>5,070,741</b> | <br><b>5,117,818</b> | <br><b>4,947,323</b> | <br><b>5,161,713</b> | <br>-                      | <br>-            | <br>-                     | <br><b>3,702,776</b> | <br><b>4,907,711</b> | <br><b>4,907,711</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    | 1st Qtr          | October          | FY 2026 YTD      |
|--|------------------------|-------------------|-------------------|-------------------|------------------|-------------------|----------|-------------------|------------------|------------------|------------------|
| <b>Revenue from Charges for Services</b>             |                        |                   |                   |                   |                  |                   |          |                   |                  |                  |                  |
| 4680   | E911 Fees              | 5,776,124         | 5,689,910         | 5,716,226         | 2,036,899        | 5,675,000         | -        | 5,675,000         | 3,586            | 2,093,795        | 2,097,381        |
| <b>Total Revenue from Charges for Services</b>       |                        | <b>5,776,124</b>  | <b>5,689,910</b>  | <b>5,716,226</b>  | <b>2,036,899</b> | <b>5,675,000</b>  | <b>-</b> | <b>5,675,000</b>  | <b>3,586</b>     | <b>2,093,795</b> | <b>2,097,381</b> |
| <b>Intergovernmental Revenues</b>                    |                        |                   |                   |                   |                  |                   |          |                   |                  |                  |                  |
| 4504.052   | Fed Grant ARPA Fund 84 | -                 | 188,782           | 150,222           | -                | 180,000           | -        | 180,000           | 36,165           | 36,481           | 72,647           |
| 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>409,021</b>   | <b>36,481</b>    | <b>445,503</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>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>7,518,412</b> | <b>11,797,600</b> | <b>-</b> | <b>11,797,600</b> | <b>5,359,930</b> | <b>2,130,276</b> | <b>7,490,207</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    | 1st Qtr          | October        | FY 2026 YTD      | Encumbrance    |
|---|------------------|------------------|------------------|------------------|-------------------|------------------|-------------------|------------------|----------------|------------------|----------------|
| <b>Dispatch Operations (514575)</b>     |                  |                  |                  |                  |                   |                  |                   |                  |                |                  |                |
| 159 Dispatcher Wages                    | 2,156,808        | 2,525,591        | 2,584,690        | 908,519          | 3,223,720         | (19,100)         | 3,204,620         | 709,638          | 194,907        | 904,545          | -              |
| 178 Overtime                            | 498,880          | 525,480          | 498,110          | 169,449          | 534,840           | -                | 534,840           | 150,818          | 49,604         | 200,421          | -              |
| 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           | 16,127           | -              | 16,127           | -              |
| 189 Unused Sick Pay                     | -                | 9,538            | -                | -                | -                 | 19,100           | 19,100            | -                | 19,016         | 19,016           | -              |
| 318 Data Processing Services            | 229,554          | 256,893          | 292,133          | -                | 293,380           | -                | 293,380           | -                | -              | -                | -              |
| 322 Dispatch Services                   | 167,102          | 158,998          | 178,253          | 73,063           | 251,100           | -                | 251,100           | 32,187           | 20,018         | 52,205           | -              |
| 398 Contracted Services-Other           | 9,620            | 6,290            | 7,119            | -                | 16,180            | -                | 16,180            | -                | 730            | 730              | -              |
| 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           | 53,947           | 126,800           | -                | 126,800           | 9,846            | 2,608          | 12,454           | -              |
| 337 Dp Maint & Repair Svcs              | 490,323          | 508,594          | 482,551          | 463,659          | 803,090           | -                | 803,090           | 190,739          | 485,129        | 675,868          | 11,262         |
| 343 Medical Services                    | 3,750            | 6,667            | 5,000            | 1,667            | 5,100             | -                | 5,100             | 1,250            | 417            | 1,667            | 3,333          |
| 406 Bldg Maint Supplies                 | 2,025            | 2,011            | 1,249            | 543              | 13,000            | -                | 13,000            | 208              | 305            | 513              | -              |
| 445 Office Supplies                     | 13,184           | 15,533           | 14,001           | 4,640            | 34,100            | -                | 34,100            | 3,433            | 1,509          | 4,942            | 1,801          |
| 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           | 9,499            | 161,400           | -                | 161,400           | 8,809            | 2,570          | 11,379           | 1,698          |
| 573 Telephone                           | 51,861           | 50,564           | 43,473           | 25,114           | 67,500            | -                | 67,500            | 3,959            | 1,309          | 5,268            | -              |
| 576 Travel                              | 2,755            | 4,875            | 3,815            | 1,678            | 8,500             | -                | 8,500             | 862              | 415            | 1,277            | -              |
| 578 Utilities                           | 19,294           | 20,041           | 23,741           | 7,589            | 33,150            | -                | 33,150            | 6,107            | 1,324          | 7,431            | -              |
| 585 Maint And Repair Service            | 15,007           | -                | -                | -                | -                 | -                | -                 | -                | -              | -                | -              |
| 703 Communications Equipment            | 303,795          | 321,814          | 326,647          | 86,100           | 392,400           | -                | 392,400           | 31,580           | 45,627         | 77,207           | 73,238         |
| 709 Furniture And Fixtures              | 2,706            | -                | 25,200           | 20,933           | 7,000             | -                | 7,000             | -                | 405            | 405              | -              |
| 751 Pd Capital Project & Equi           | 190,457          | 77,789           | 414,604          | 5,243            | 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>1,899,083</b> | <b>6,337,560</b>  | <b>187,200</b>   | <b>6,524,760</b>  | <b>1,303,738</b> | <b>825,892</b> | <b>2,129,631</b> | <b>280,259</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>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>Fringe Benefits (9400)</b>           |                  |                  |                  |                  |                   |                  |                   |                  |                |                  |                |
| 201 Social Security                     | 205,978          | 239,393          | 240,989          | 83,535           | 299,250           | -                | 299,250           | 66,515           | 19,979         | 86,494           | -              |
| 202 Retirement                          | 690,530          | 677,430          | 607,246          | 205,428          | 728,350           | -                | 728,350           | 160,240          | 48,902         | 209,142          | -              |
| 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          | 149,063          | 741,120           | -                | 741,120           | 113,459          | 30,568         | 144,027          | -              |
| 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>438,026</b>   | <b>1,924,040</b>  | <b>-</b>         | <b>1,924,040</b>  | <b>340,215</b>   | <b>99,449</b>  | <b>439,663</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>2,356,699</b> | <b>11,797,600</b> | <b>-</b>         | <b>11,797,600</b> | <b>1,657,154</b> | <b>925,341</b> | <b>2,582,495</b> | <b>280,259</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     | 1st Qtr            | October          | 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>-</b>            | <b>-</b>           | <b>-</b>           | <b>-</b>           | <b>-</b>           | <b>-</b> | <b>-</b>           | <b>-</b>           | <b>-</b>         | <b>-</b>           |
| <b>Expenditures</b>                                       |                     |                    |                    |                    |                    |          |                    |                    |                  |                    |
| Total Capital Appropriations                              | 17,337,320          | 3,958,254          | 2,953,215          | 1,199,440          | 6,464,530          | -        | 6,464,530          | 1,060,315          | 396,024          | 1,456,339          |
| <b>Total Expenditures</b>                                 | <b>17,337,320</b>   | <b>3,958,254</b>   | <b>2,953,215</b>   | <b>1,199,440</b>   | <b>6,464,530</b>   | <b>-</b> | <b>6,464,530</b>   | <b>1,060,315</b>   | <b>396,024</b>   | <b>1,456,339</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>(1,199,440)</b> | <b>(6,464,530)</b> | <b>-</b> | <b>(6,464,530)</b> | <b>(1,060,315)</b> | <b>(396,024)</b> | <b>(1,456,339)</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>           |
| <br>  |                     |                    |                    |                    |                    |          |                    |                    |                  |                    |
| <b>Cash Balance</b>                                       | <b>13,123,819</b>   | <b>9,165,565</b>   | <b>6,212,350</b>   | <b>7,966,125</b>   | <b>-</b>           | <b>-</b> | <b>-</b>           | <b>5,152,034</b>   | <b>4,756,011</b> | <b>4,756,011</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   | 1st Qtr          | October | 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>6,464,530</b> | <b>6,212,350</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>6,464,530</b> | <b>6,212,350</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   | 1st Qtr          | October        | FY 2026 YTD      | Encumbrance      |
|---|-------------------|------------------|------------------|------------------|------------------|----------|------------------|------------------|----------------|------------------|------------------|
| <b>Capital Expenditures (848099)</b>      |                   |                  |                  |                  |                  |          |                  |                  |                |                  |                  |
| 185 Other Salaries                        | -                 | 1,663,759        | 1,305,762        | 606,136          | 1,084,000        | -        | 1,084,000        | 258,071          | 233,566        | 491,637          | -                |
| 313 Contracted Construction - Sewers      | -                 | -                | -                | -                | 160,000          | -        | 160,000          | -                | -              | -                | -                |
| 348 Program Support                       | -                 | 602,229          | 883,402          | 317,906          | 2,001,180        | -        | 2,001,180        | 44,588           | 145,602        | 190,190          | 62,345           |
| 356.150 Be Concerned                      | -                 | 35,000           | 55,000           | 20,000           | 80,000           | -        | 80,000           | 20,000           | 10,000         | 30,000           | 60,000           |
| 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           | 4,091            | 37,750           | -        | 37,750           | -                | -              | -                | 37,526           |
| 398.132 Notre Dame Urban Ed Ctr           | -                 | 7,500            | 10,000           | 5,000            | 12,500           | -        | 12,500           | 2,500            | 2,500          | 5,000            | 7,500            |
| 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          | 44,474           | 4,355          | 48,829           | 773,877          |
| 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>1,199,440</b> | <b>6,464,530</b> | <b>-</b> | <b>6,464,530</b> | <b>1,060,315</b> | <b>396,024</b> | <b>1,456,339</b> | <b>2,477,658</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>         |

**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<br/>Budget</b> | <b>Adj</b> | <b>Current<br/>Budget</b> | <b>1st Qtr</b> | <b>October</b> | <b>FY 2026<br/>YTD</b> |
|---|------------------|------------------|----------------|--------------------|----------------------------|------------|---------------------------|----------------|----------------|------------------------|
| <b>CASH BALANCE JULY 1ST</b>                          | -                | <b>1,287,584</b> | <b>816,928</b> | -                  | <b>830,320</b>             | -          | <b>830,320</b>            | <b>824,885</b> | -              | <b>824,885</b>         |
| <b>Revenue from Operations</b>                        |                  |                  |                |                    |                            |            |                           |                |                |                        |
| Total Intragovernmental Revenue                       | 1,278,290        | 268,810          | 278,970        | 98,130             | 275,000                    | -          | 275,000                   | 76,730         | 26,010         | 102,740                |
| Total Revenue from Interest                           | 9,535            | 40,413           | 22,952         | 9,203              | 20,000                     | -          | 20,000                    | 5,126          | 1,593          | 6,720                  |
| <b>Total Revenue from Operations</b>                  | <b>1,287,825</b> | <b>309,223</b>   | <b>301,922</b> | <b>107,333</b>     | <b>295,000</b>             | -          | <b>295,000</b>            | <b>81,856</b>  | <b>27,603</b>  | <b>109,460</b>         |
| <b>Expenditures</b>                                   |                  |                  |                |                    |                            |            |                           |                |                |                        |
| Total Office of County Clerk                          | 241              | 779,878          | 293,965        | 62,686             | 1,125,320                  | -          | 1,125,320                 | 62,258         | 13,910         | 76,168                 |
| <b>Total Expenditures</b>                             | <b>241</b>       | <b>779,878</b>   | <b>293,965</b> | <b>62,686</b>      | <b>1,125,320</b>           | -          | <b>1,125,320</b>          | <b>62,258</b>  | <b>13,910</b>  | <b>76,168</b>          |
| <b>Net Activity Before Transfers and Contingent A</b> | <b>1,287,584</b> | <b>(470,656)</b> | <b>7,957</b>   | <b>44,647</b>      | <b>(830,320)</b>           | -          | <b>(830,320)</b>          | <b>19,598</b>  | <b>13,693</b>  | <b>33,292</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>Cash Balance</b>                                   | <b>1,287,584</b> | <b>816,928</b>   | <b>824,885</b> | <b>44,647</b>      | <b>-</b>                   | <b>-</b>   | <b>-</b>                  | <b>844,483</b> | <b>858,177</b> | <b>858,177</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   | 1st Qtr        | October       | FY 2026 YTD    |
|--|---------------------------|------------------|------------------|------------------|----------------|------------------|----------|------------------|----------------|---------------|----------------|
| <b>Intragovernmental Revenue</b>                     |                           |                  |                  |                  |                |                  |          |                  |                |               |                |
| 4731.005   | Clerk Permanent Storage   | 1,278,290        | 268,810          | 278,970          | 98,130         | 275,000          | -        | 275,000          | 76,730         | 26,010        | 102,740        |
| <b>Total Intragovernmental Revenue</b>               |                           | <b>1,278,290</b> | <b>268,810</b>   | <b>278,970</b>   | <b>98,130</b>  | <b>275,000</b>   | <b>-</b> | <b>275,000</b>   | <b>76,730</b>  | <b>26,010</b> | <b>102,740</b> |
| <b>Revenue from Interest</b>                         |                           |                  |                  |                  |                |                  |          |                  |                |               |                |
| 4806   | Interest On Checking Acct | 9,535            | 40,413           | 22,952           | 9,203          | 20,000           | -        | 20,000           | 5,126          | 1,593         | 6,720          |
| <b>Total Revenue from Interest</b>                   |                           | <b>9,535</b>     | <b>40,413</b>    | <b>22,952</b>    | <b>9,203</b>   | <b>20,000</b>    | <b>-</b> | <b>20,000</b>    | <b>5,126</b>   | <b>1,593</b>  | <b>6,720</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>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>107,333</b> | <b>1,125,320</b> | <b>-</b> | <b>1,125,320</b> | <b>906,741</b> | <b>27,603</b> | <b>934,345</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   | 1st Qtr       | October       | FY 2026 YTD   | Encumbrance |
|---|--------------------------|------------|----------------|----------------|---------------|------------------|----------|------------------|---------------|---------------|---------------|-------------|
| <b>Office of County Clerk (5010)</b>    |                          |            |                |                |               |                  |          |                  |               |               |               |             |
| 445                                     | Office Supplies          | -          | -              | 54,610         | -             | 700,000          | -        | 700,000          | 62,192        | 13,888        | 76,080        | -           |
| 503                                     | Bank Charges             | 241        | 270            | 264            | 88            | 320              | -        | 320              | 66            | 22            | 88            | -           |
| 902                                     | Pymts Other Gov Agencies | -          | 779,608        | 239,092        | 62,598        | 425,000          | -        | 425,000          | -             | -             | -             | -           |
| <b>Total Office of County Clerk</b>     |                          | <b>241</b> | <b>779,878</b> | <b>293,965</b> | <b>62,686</b> | <b>1,125,320</b> | <b>-</b> | <b>1,125,320</b> | <b>62,258</b> | <b>13,910</b> | <b>76,168</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>Grand Total Clerk Record Fund 85</b> |                          | <b>241</b> | <b>779,878</b> | <b>293,965</b> | <b>62,686</b> | <b>1,125,320</b> | <b>-</b> | <b>1,125,320</b> | <b>62,258</b> | <b>13,910</b> | <b>76,168</b> | <b>-</b>    |