

**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	November	FY 2026 YTD
RESERVE BALANCE JULY 1st											
General Fund - 01	26,533,027	57,276,737	74,625,747	74,625,747	98,998,840	-	98,998,840	97,833,382	-	-	97,833,382
Road Fund - 02	4,242,516	2,955,860	4,271,923	4,271,923	4,063,270	-	4,063,270	4,123,253	-	-	4,123,253
Jail Fund - 03	1,884,295	1,413,784	1,408,223	1,408,223	1,400,780	-	1,400,780	1,795,071	-	-	1,795,071
LGEA Fund - 04	6,735	6,735	-	-	-	-	-	-	-	-	-
CDBG Funds - 7	-	-	-	-	-	-	-	-	-	-	-
Golf Fund - 22	233,596	308,998	297,276	297,276	429,900	-	429,900	429,900	-	-	429,900
COLT Fund - 23	15,129,754	17,887,382	13,046,765	13,046,765	12,509,340	-	12,509,340	13,361,077	-	-	13,361,077
Opioid Settlement Fund - 74	-	1,170,824	2,216,919	-	2,863,550	-	2,863,550	2,574,986	-	-	2,574,986
Dispatch Fund - 75	4,537,125	5,070,741	5,117,818	5,117,818	4,752,600	-	4,752,600	4,947,323	-	-	4,947,323
ARPA Fund - 84	30,461,139	13,123,819	9,165,565	9,165,565	6,464,530	-	6,464,530	6,212,350	-	-	6,212,350
Clerk Record Storage Fund - 85	-	1,287,584	816,928	-	830,320	-	830,320	824,885	-	-	824,885
Total Reserve Balance July 1st	83,028,187	100,502,464	110,967,162	107,933,316	132,313,130	-	132,313,130	132,102,227	-	-	132,102,227
Revenue From Operations											
General Fund - 01	58,944,774	73,554,200	98,677,318	58,427,248	202,219,760	-	202,219,760	132,905,550	11,900,848	17,528,998	162,335,396
Road Fund - 02	5,951,459	4,610,931	5,606,763	3,016,538	7,839,840	-	7,839,840	2,134,806	572,274	351,096	3,058,176
Jail Fund - 03	9,829,713	5,604,685	5,517,853	2,562,087	5,989,410	-	5,989,410	1,767,314	425,984	546,658	2,739,957
LGEA Fund - 04	-	-	-	-	-	-	-	-	-	-	-
CDBG Funds - 7	208,073	199,000	404,000	205,000	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	-	12,500	37,500
COLT Fund - 23	21,378,271	5,362,332	4,915,312	1,720,938	4,910,000	-	4,910,000	1,193,555	67,212	873,254	2,134,021
Opioid Settlement Fund - 74	1,170,824	1,370,067	796,000	549,898	755,370	-	755,370	483,014	127,532	5,097	615,642
Dispatch Fund - 75	6,936,628	6,951,990	7,130,251	5,740,914	7,045,000	-	7,045,000	412,608	2,130,276	3,282,416	5,825,300
ARPA Fund - 84	-	-	-	-	-	-	-	-	-	-	-
Clerk Record Storage Fund - 85	1,287,825	309,223	301,922	135,170	295,000	-	295,000	81,856	27,603	28,874	138,334
Total Revenue From Operations	105,858,415	98,147,952	123,386,921	72,382,794	229,755,380	-	229,755,380	139,004,702	15,251,730	22,628,893	176,885,326
Expenditures											
General Fund - 01	27,621,064	45,236,881	59,497,067	20,824,272	235,538,050	5,240,888	240,778,938	18,271,670	4,402,964	6,556,131	29,230,765
Road Fund - 02	7,438,115	6,991,168	6,520,433	2,545,604	14,185,530	2,136,174	16,321,704	2,205,735	546,406	441,588	3,193,730
Jail Fund - 03	17,720,224	19,636,746	20,446,255	8,401,861	22,000,360	-	22,000,360	5,679,253	1,595,170	1,662,992	8,937,415
LGEA Fund - 04	-	6,735	-	-	-	-	-	-	-	-	-
CDBG Funds - 7	208,073	199,000	404,000	205,000	601,000	-	601,000	1,000	-	-	1,000
Golf Fund - 22	375,446	442,756	523,476	452,557	4,085,000	62,625	4,147,625	28,661	78,427	1,575	108,663
COLT Fund - 23	11,280,643	3,202,949	3,874,766	2,167,886	4,905,620	642,333	5,547,953	1,589,868	506,099	451,543	2,547,510
Opioid Settlement Fund - 74	-	323,973	437,932	-	3,618,920	-	3,618,920	-	5,468	635	6,103
Dispatch Fund - 75	6,403,012	6,904,913	7,300,746	2,877,535	8,884,010	187,200	9,071,210	1,657,154	925,341	451,517	3,034,012
ARPA Fund - 84	17,337,320	3,958,254	2,953,215	1,222,283	6,464,530	-	6,464,530	1,060,315	396,024	77,300	1,533,638
Clerk Record Storage Fund - 85	241	779,878	293,965	62,708	1,125,320	-	1,125,320	62,258	13,910	7,409	83,577
Total Expenditures	88,384,138	87,683,254	102,251,855	38,759,707	301,408,340	8,269,219	309,677,559	30,555,916	8,469,808	9,650,690	48,676,414
Net Activity Before Transfers and Contingent Appr.											
General Fund - 01	31,323,710	28,317,320	39,180,251	37,602,976	(33,318,290)	(5,240,888)	(38,559,178)	114,633,879	7,497,884	10,972,867	133,104,631
Road Fund - 02	(1,486,656)	(2,380,237)	(913,670)	470,934	(6,345,690)	(2,136,174)	(8,481,864)	(70,929)	25,868	(90,492)	(135,553)
Jail Fund - 03	(7,890,511)	(14,032,062)	(14,928,401)	(5,839,774)	(16,010,950)	-	(16,010,950)	(3,911,940)	(1,169,185)	(1,116,334)	(6,197,459)
LGEA Fund - 04	-	(6,735)	-	-	-	-	-	-	-	-	-
CDBG Funds - 7	-	-	-	-	-	-	-	-	-	-	-
Golf Fund - 22	(224,598)	(257,232)	(485,976)	(427,557)	(3,985,000)	(62,625)	(4,047,625)	(3,661)	(78,427)	10,925	(71,163)
COLT Fund - 23	10,097,628	2,159,383	1,040,547	(446,947)	4,380	(642,333)	(637,953)	(396,313)	(438,887)	421,711	(413,489)
Opioid Settlement Fund - 74	1,170,824	1,046,094	358,068	549,898	(2,863,550)	-	(2,863,550)	483,014	122,063	4,462	609,539
Dispatch Fund - 75	533,616	47,077	(170,495)	2,863,378	(1,839,010)	(187,200)	(2,026,210)	(1,244,547)	1,204,936	2,830,899	2,791,288
ARPA Fund - 84	(17,337,320)	(3,958,254)	(2,953,215)	(1,222,283)	(6,464,530)	-	(6,464,530)	(1,060,315)	(396,024)	(77,300)	(1,533,638)

**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	November	FY 2026 YTD
Clerk Record Storage Fund - 85	1,287,584	(470,656)	7,957	72,462	(830,320)	-	(830,320)	19,598	13,693	21,465	54,757
Net Activity Before Transfers and Contingent	17,474,278	10,464,698	21,135,065	33,623,088	(71,652,960)	(8,269,219)	(79,922,179)	108,448,787	6,781,922	12,978,203	128,208,912
Transfers and Contingent Appropriations											
General Fund - 01	(580,000)	(10,968,310)	(15,972,616)	(4,650,000)	31,800,000	-	31,800,000	(2,550,000)	(1,000,000)	(1,000,000)	(4,550,000)
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	4,500,000	17,000,000	-	17,000,000	2,550,000	1,000,000	1,000,000	4,550,000
LGEA Fund - 04	-	-	-	-	-	-	-	-	-	-	-
CDBG Funds - 7	-	-	-	-	-	-	-	-	-	-	-
Golf Fund - 22	300,000	245,510	618,600	150,000	4,500,000	-	4,500,000	-	-	-	-
COLT Fund - 23	(7,340,000)	(7,000,000)	(726,234)	-	-	-	-	-	-	-	-
Opioid Settlement Fund - 74	-	-	-	-	-	-	-	-	-	-	-
Dispatch Fund - 75	-	-	-	-	-	-	-	-	-	-	-
ARPA Fund - 84	-	-	-	-	-	-	-	-	-	-	-
Clerk Record Storage Fund - 85	-	-	-	-	-	-	-	-	-	-	-
Total Transfers	-	-	-	-	60,000,000	-	60,000,000	-	-	-	-
General Fund - 01	-	-	-	-	(97,480,550)	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	-	-	-	-	-	-	-	-	-	-	-
Total Contingent Appropriations	-	-	-	-	(120,660,170)	8,269,219	(112,390,951)	-	-	-	-
Total Transfers and Contingent Appropriation	-	-	-	-	(60,660,170)	8,269,219	(52,390,951)	-	-	-	-
Reserve Balance											
General Fund - 01	57,276,737	74,625,747	97,833,382	107,578,723	-	-	-	209,917,262	216,415,146	226,388,013	226,388,013.19
Road Fund - 02	2,955,860	4,271,923	4,123,253	4,742,857	-	-	-	4,052,324	4,078,192	3,987,700	3,987,699.70
Jail Fund - 03	1,413,784	1,408,223	1,795,071	68,449	-	-	-	433,132	263,947	147,613	147,612.87
LGEA Fund - 04	6,735	-	-	-	-	-	-	-	-	-	-
CDBG Funds - 7	-	-	-	-	-	-	-	-	-	-	-
Golf Fund - 22	308,998	297,276	429,900	19,719	-	-	-	426,239	347,812	358,737	358,737.14
COLT Fund - 23	17,887,382	13,046,765	13,361,077	12,599,817	-	-	-	12,964,764	12,525,877	12,947,588	12,947,587.67
Opioid Settlement Fund - 74	1,170,824	2,216,919	2,574,986	549,898	-	-	-	3,058,000	3,180,063	3,184,525	3,184,524.91
Dispatch Fund - 75	5,070,741	5,117,818	4,947,323	7,981,196	-	-	-	3,702,776	4,907,711	7,738,611	7,738,610.65
ARPA Fund - 84	13,123,819	9,165,565	6,212,350	7,943,281	-	-	-	5,152,034	4,756,011	4,678,711	4,678,711.18
Clerk Record Storage Fund - 85	1,287,584	816,928	824,885	72,462	-	-	-	844,483	858,177	879,642	879,641.94
Total Reserve Balance	100,502,464	110,967,162	132,102,227	141,556,403	-	-	-	240,551,014	247,332,936	260,311,139	260,311,139.25

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	November	FY 2026 YTD
CASH BALANCE JULY 1ST	26,533,027	57,276,737	74,625,747	74,625,747	98,998,840	-	98,998,840	97,833,382	-	-	97,833,382
Revenue from Operations											
Total Revenue from Taxes	24,614,869	52,420,039	51,503,159	28,813,588	50,982,500	-	50,982,500	7,607,311	7,200,073	16,270,405	31,077,789
Total Revenue in Lieu of Taxes	97,534	198,121	251,618	62,577	297,700	-	297,700	105,387	87,489	6,118	198,995
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	71,224	171,000	-	171,000	42,784	14,247	14,247	71,277
Total Intragovernmental Revenue	19,398,861	3,632,229	29,385,861	23,557,535	127,343,910	-	127,343,910	121,243,047	2,421,003	31,399	123,695,449
Total Revenue from Charges for Services	1,945,253	1,952,104	2,068,553	771,021	2,047,800	-	2,047,800	363,411	389,055	95,346	847,812
Total Revenue from Other Sources	4,339,810	7,944,613	7,570,705	1,992,174	12,246,850	-	12,246,850	965,513	595,868	318,756	1,880,137
Total Revenue Earned from Interest	2,640,002	5,189,689	5,649,238	2,365,915	7,200,000	-	7,200,000	2,169,045	792,217	792,728	3,753,990
Total Revenue from Operations	58,944,774	73,554,200	98,677,318	58,427,248	202,219,760	-	202,219,760	132,905,550	11,900,848	17,528,998	162,335,396
Expenditures											
Total Office of Judge/Executive	1,190,774	1,282,554	1,362,734	577,489	1,466,760	-	1,466,760	357,033	105,214	105,923	568,170
Total Office of County Attorney	247,865	250,954	254,539	164,610	259,810	-	259,810	140,546	11,585	11,585	163,715
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	5,058	40,608
Total Office of County Coroner	263,145	304,765	301,287	113,615	332,460	-	332,460	84,628	24,073	16,413	125,114
Total County Commissioners	233,788	244,754	254,292	106,098	261,820	-	261,820	69,086	19,907	19,961	108,954
Total PVA	257,338	258,671	256,615	128,687	258,600	-	258,600	64,852	62,918	420	128,189
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	696,811	1,725,510	-	1,725,510	416,565	123,243	127,167	666,975
Total Technology Services	1,437,822	1,639,352	1,851,879	772,547	1,843,060	-	1,843,060	473,717	140,299	118,080	732,095
Total County Law Library	1,200	1,200	1,200	-	1,200	-	1,200	-	-	-	-
Total Election Expense	706,662	871,666	450,026	309,789	462,000	-	462,000	17,259	72,321	192	89,773
Total Planning & Zoning	39,251	26,114	27,836	11,940	35,000	-	35,000	6,472	2,791	3,514	12,777
Total Economic Development	-	11,493	-	-	185,070	-	185,070	-	-	-	-
Total Courthouse - Independence	966,499	595,582	856,726	297,988	665,710	179,144	844,854	61,308	116,290	15,131	192,729
Total Kenton County Justice Center	1,085,902	950,697	1,709,299	453,780	4,519,380	389,777	4,909,157	741,698	70,031	127,673	939,402
Total Parking Garage	719,775	889,029	629,868	307,988	878,440	252,064	1,130,504	462,919	67,942	124,912	655,772
Total Courthouse - Covington	828,349	841,710	980,583	442,351	1,088,820	38,150	1,126,970	233,806	108,605	52,990	395,402
Total County Police	5,383,292	5,710,679	6,006,529	2,393,666	6,813,130	3,475	6,816,605	1,422,328	465,469	440,572	2,328,369
Total Emergency Management	639,788	628,441	604,939	284,980	1,449,270	255,871	1,705,141	192,483	41,696	67,398	301,576
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	2,981	10,000	-	10,000	2,365	679	707	3,751
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	667,219	2,067,510	-	2,067,510	453,839	128,404	130,701	712,944
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	19,743	41,000	-	41,000	11,649	4,822	4,842	21,313
Total County Parks	835,202	890,707	1,245,176	547,828	1,378,570	523	1,379,093	373,561	110,311	81,498	565,370
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	3,572,485	9,014,710	-	9,014,710	2,028,676	846,345	686,297	3,561,319
Total G.O. Bonds	3,914,183	3,911,521	3,913,858	1,563,904	5,736,840	-	5,736,840	1,521,997	-	-	1,521,997
Total Site Development	-	2,704,640	9,819,878	2,979,676	136,805,000	-	136,805,000	828,911	315,460	-	1,144,371
Total Capital Projects	2,144,485	2,137,102	10,725,162	1,892,698	41,364,000	174,126	41,538,126	4,713,318	1,307,523	104,570	6,125,410
Total General Administrative Expenses	3,420,378	8,859,556	5,491,135	2,293,572	16,094,790	3,801,757	19,896,547	3,395,864	169,352	4,310,528	7,875,744
Total Fringe Benefits	1,723	1,545	46	-	18,000	-	18,000	-	-	-	-
Total Expenditures	27,621,064	45,236,881	59,497,067	20,824,272	235,538,050	5,240,888	240,778,938	18,271,670	4,402,964	6,556,131	29,230,765

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	November	FY 2026 YTD
Net Activity Before Transfers and Contingent Appr.	31,323,710	28,317,320	39,180,251	37,602,976	(33,318,290)	(5,240,888)	(38,559,178)	114,633,879	7,497,884	10,972,867	133,104,631
Transfers, Contingent Appropriations, Bond Rec											
Total Transfers and Bond Receipts	(580,000)	(10,968,310)	(15,972,616)	(4,650,000)	31,800,000	-	31,800,000	(2,550,000)	(1,000,000)	(1,000,000)	(4,550,000)
Total Contingent Appropriations	-	-	-	-	(97,480,550)	5,240,888	(92,239,662)	-	-	-	-
Total Transfers and Contingent Appropriations	(580,000)	(10,968,310)	(15,972,616)	(4,650,000)	(65,680,550)	5,240,888	(60,439,662)	(2,550,000)	(1,000,000)	(1,000,000)	(4,550,000)
Cash Balance	57,276,737	74,625,747	97,833,382	107,578,723	-	-	-	209,917,262	216,415,146	226,388,013	226,388,013

**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	November	FY 2026 YTD
Revenue from Taxes												
4101	Real Property Taxes	17,894,707	18,185,069	18,414,364	16,881,003	18,315,000	-	18,315,000	-	6,095,274	10,585,131	16,680,405
4102	Personal Property Taxes	1,134,998	1,148,346	863,241	744,620	847,000	-	847,000	-	311,128	598,076	909,204
4103	Motor Vehicle Taxes	2,238,792	2,277,710	2,338,584	940,186	2,265,000	-	2,265,000	574,388	185,330	184,943	944,661
4104	Delinquent Property Taxes	197,754	197,465	169,686	122,090	190,000	-	190,000	124,467	6,664	10,495	141,626
4120	Latonia Lakes Prop. Tax	24,522	25,900	28,706	20,680	25,000	-	25,000	878	9,129	8,996	19,003
4130	Bank Shares Tax	995,391	1,028,821	1,055,843	215,551	1,040,500	-	1,040,500	-	79,751	57,125	136,877
4131	Corporate Franchise Tax	898,716	913,560	873,231	63,270	800,000	-	800,000	53,339	-	-	53,339
4134	Occupational License Fees	-	27,226,708	26,031,842	9,192,051	26,000,000	-	26,000,000	6,408,325	348,995	4,656,512	11,413,832
4135	Deed Transfer Tax	1,172,084	1,189,418	1,109,608	497,319	1,000,000	-	1,000,000	300,115	112,092	115,355	527,563
4141	Vehicle Rental Tax	57,905	227,044	618,057	136,817	500,000	-	500,000	145,798	51,710	53,771	251,280
	Total Revenue from Taxes	24,614,869	52,420,039	51,503,159	28,813,588	50,982,500	-	50,982,500	7,607,311	7,200,073	16,270,405	31,077,789
Revenue in Lieu of Taxes												
4210	Payment In Lieu Of Tax	97,534	198,121	251,618	62,577	297,700	-	297,700	105,387	87,489	6,118	198,995
	Total Revenue in Lieu of Taxes	97,534	198,121	251,618	62,577	297,700	-	297,700	105,387	87,489	6,118	198,995
Revenue from Fees												
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	-	-	-	-	-	-	-	-	-	-
	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
Revenue from License & Permits												
4401	Business Licenses	722	499	-	-	-	-	-	-	-	-	-
4417	Catv Franchise Fees	170,911	170,911	170,947	71,224	171,000	-	171,000	42,784	14,247	14,247	71,277
	Total Revenue from License & Permits	171,633	171,410	170,947	71,224	171,000	-	171,000	42,784	14,247	14,247	71,277
Intragovernmental Revenue												
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	245,626	400,000	-	400,000	-	160,541	-	160,541
4506.049	Parking Garage Const Reim	-	780,071	5,564,176	957,235	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	77,333	267,620	-	267,620	43,159	15,578	16,057	74,794
4541	Des/Haz Mat'l Cleanup Fee	141,465	21,549	20,209	19,848	10,000	-	10,000	-	-	7,780	7,780
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	7,562	135,106
	Total Intragovernmental Revenue	19,398,861	3,632,229	29,385,861	23,557,535	127,343,910	-	127,343,910	121,243,047	2,421,003	31,399	123,695,449
Revenue from Charges for Services												
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

**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	November	FY 2026 YTD
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	1,200	-	-	-	-	200	-	200
4604.032 Shelterhouse Rentals	32,252	35,950	41,203	11,752	-	-	-	8,111	632	385	9,128
4604.033 Wild Wednesday Rec/Grnts	2,686	3,227	5,457	2,243	-	-	-	177	1,000	-	1,177
4607 Parking Receipts	1,013,870	956,298	1,008,006	451,587	1,000,000	-	1,000,000	232,092	116,346	74,280	422,718
4610 Mdt Payments	5,000	5,000	5,000	-	-	-	-	-	-	-	-
4612 Animal Shelter Fees	138,735	124,460	118,316	44,966	120,000	-	120,000	40,435	2,624	12,211	55,270
4612.026 Animal Control Services	275,891	275,891	275,790	71,313	276,000	-	276,000	68,973	62,516	6,457	137,946
4615 Data Processing Services	246,081	276,688	313,132	7,000	590,800	-	590,800	-	8,053	2,013	10,066
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	290	1,000	-	1,000	420	70	-	490
Total Revenue from Charges for Services	1,945,253	1,952,104	2,068,553	771,021	2,047,800	-	2,047,800	363,411	389,055	95,346	847,812
Revenue from Miscellaneous Sources											
4703 Concession Receipts	5,211	5,789	5,543	2,460	5,500	-	5,500	1,666	518	-	2,185
4704 Sale Surplus Property	222,924	304,061	262,500	137,399	100,000	-	100,000	-	-	-	-
4705 Sale Or Real Property	-	368,600	94,645	94,645	-	-	-	-	-	-	-
4711 Misc Rentals & Leases	160,194	169,971	179,788	52,102	182,500	-	182,500	37,654	8,291	7,697	53,642
4711.019 Riedlin Schott Room Rent	4,825	2,525	2,725	1,075	5,000	-	5,000	650	500	-	1,150
4712.013 AOC Court Facilities Rent	852,015	1,428,717	1,287,327	500,858	994,060	-	994,060	248,525	248,525	-	497,050
4712.014 County Attorney Iv-D Rent	63,280	63,280	63,280	26,367	63,280	-	63,280	15,820	5,273	5,273	26,367
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	26,000	78,000	-	78,000	19,500	6,500	6,500	32,500
4727 Reimbursement	-	-	-	-	511,840	-	511,840	-	-	-	-
4728 Donation	10	126,020	-	-	1,000	-	1,000	-	-	-	-
4728.007 Animal Shelter Donations	180,181	39,772	48,728	16,807	35,000	-	35,000	7,459	2,397	7,344	17,200
4728.008 Private Grant/Donation	8,648	27,030	8,923	1,043	-	-	-	100	1,200	2,590	3,890
4728.009 Kenton Cares	-	-	95	20	500	-	500	-	-	-	-
4728.206 Linden Grove Horizon Fund	-	-	-	-	10,000	-	10,000	-	-	-	-
4731 Miscellaneous Receipts	124,718	124,567	93,613	9,476	15,000	-	15,000	35,242	3,206	17,948	56,396
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 Reimburs	-	1,051	1,609	-	-	-	-	-	-	-	-
4751 CaTv Wage And FB Reimb	423,400	399,894	347,647	150,159	493,560	-	493,560	98,982	30,340	30,477	159,800
4755 Drug Strike Force Wage/FB	461,231	474,271	477,433	166,143	502,960	-	502,960	133,521	38,541	38,730	210,792
4756 Police Services Reimb	33,782	36,336	59,240	24,072	30,000	-	30,000	20,339	16,351	129	36,819
4760 Court Settlement	-	-	-	-	-	-	-	1,403	701	1,068	3,172
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	14,842	400,000	-	400,000	-	-	-	-
4761.002 Federal Asset Forfeiture	43,885	48,925	76,395	32,425	50,000	-	50,000	1,827	-	3,532	5,360
4771 Colt Tax Collection Fee	811,342	873,759	926,640	308,886	900,000	-	900,000	200,203	15,392	156,580	372,175
4772 City Tax Refund Reimburse	-	577,022	320,720	140,833	300,000	-	300,000	83,895	5,544	40,886	130,324
4780 Fines And Forfeitures	1,837	50	825	300	-	-	-	-	-	-	-
4799 Allocation Colt Administr	523,500	198,500	198,500	-	198,500	-	198,500	-	-	-	-
Total Revenue from Other Sources	4,339,810	7,944,613	7,570,705	1,992,174	12,246,850	-	12,246,850	965,513	595,868	318,756	1,880,137
Revenue Earned from Interest											
4806 Interest On Checking Acct	803,988	1,384,425	1,344,789	615,448	1,200,000	-	1,200,000	317,120	105,427	94,803	517,350
4808 Interest On Asset Mgmt Ac	1,836,014	3,805,265	4,304,449	1,750,466	6,000,000	-	6,000,000	1,851,925	686,790	697,925	3,236,640
Total Revenue Earned from Interest	2,640,002	5,189,689	5,649,238	2,365,915	7,200,000	-	7,200,000	2,169,045	792,217	792,728	3,753,990

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	November	FY 2026 YTD
Surplus, Borrowing and Transfers												
4901	Cash Balance July 1st	26,533,027	57,276,737	74,625,747	74,625,747	98,998,840	-	98,998,840	97,833,382	-	-	97,833,382
4905	Bond Issue Proceeds	-	-	-	-	60,000,000	-	60,000,000	-	-	-	-
4909	Transfer To Other Funds	(7,920,000)	(17,968,310)	(16,698,850)	(4,650,000)	(28,200,000)	-	(28,200,000)	(2,550,000)	(1,000,000)	(1,000,000)	(4,550,000)
4910	Transfer From Other Funds	7,340,000	7,000,000	726,234	-	-	-	-	-	-	-	-
Total Surplus, Borrowing and Transfers		25,953,027	46,308,427	58,653,131	69,975,747	130,798,840	-	130,798,840	95,283,382	(1,000,000)	(1,000,000)	93,283,382
Grand Total Revenue General Fund		84,897,801	119,862,628	157,330,449	128,402,995	333,018,600	-	333,018,600	228,188,932	10,900,848	16,528,998	255,618,778

**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	November	FY 2026 YTD	Encumbrance
Office of Judge/Executive (5001)													
101	Elected Official	137,649	144,313	148,849	62,070	156,990	-	156,990	40,640	11,611	11,611	63,863	-
103	Deputy	194,718	186,024	191,311	79,899	197,050	-	197,050	52,300	14,943	14,943	82,186	-
105	Administrator	71,714	141,916	148,981	73,160	181,430	-	181,430	47,807	13,872	13,964	75,642	-
106	Director External Affairs	118,441	124,866	130,911	54,962	136,920	-	136,920	36,041	10,459	10,530	57,030	-
165	Admin Staff Salary	215,258	268,573	316,859	141,438	340,310	-	340,310	84,125	26,375	26,351	136,850	-
186	Longevity	719	685	718	-	760	-	760	-	-	-	-	-
189	Unused Sick Pay	71,988	-	-	-	-	-	-	-	-	-	-	-
201	Social Security	60,337	65,085	70,927	30,530	77,530	-	77,530	19,607	5,808	5,733	31,148	-
202	Retirement	181,474	182,795	180,531	72,880	192,740	-	192,740	47,917	13,911	14,139	75,967	-
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	52,896	109,740	-	109,740	22,707	6,333	6,333	35,374	-
207	Disability Insurance	5,780	6,240	6,360	-	6,510	-	6,510	-	-	-	-	-
208	Unemployment Insurance	351	157	167	-	500	-	500	-	-	-	-	-
209	Workers Compensation	25,000	25,890	26,370	-	28,180	-	28,180	-	-	-	-	-
445	Office Supplies	16,859	18,929	18,842	6,361	25,000	-	25,000	3,851	1,316	1,966	7,132	1,457
573	Telephone	8,799	9,242	7,871	3,292	10,000	-	10,000	2,039	586	352	2,977	-
Total Office of Judge/Executive		1,190,774	1,282,554	1,362,734	577,489	1,466,760	-	1,466,760	357,033	105,214.22	105,922.61	568,170	1,457
Office of County Attorney (5005)													
101	Elected Official	57,958	60,771	66,068	28,515	69,220	-	69,220	17,917	5,119	5,119	28,156	-
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	11,739	28,860	-	28,860	7,470	2,134	2,134	11,739	-
201	Social Security	6,170	6,624	7,030	3,018	7,510	-	7,510	1,902	543	543	2,989	-
202	Retirement	22,059	20,660	18,491	7,934	18,270	-	18,270	4,727	1,351	1,351	7,428	-
203	Vision Care	-	-	-	-	530	-	530	-	-	-	-	-
204	Life Insurance	250	250	250	-	250	-	250	-	-	-	-	-
205	Health & Dental Insurance	30,462	31,680	31,680	13,403	31,680	-	31,680	8,529	2,437	2,437	13,403	-
207	Disability Insurance	610	620	630	-	660	-	660	-	-	-	-	-
208	Unemployment Insurance	70	31	33	-	100	-	100	-	-	-	-	-
209	Workers Compensation	2,540	2,570	2,610	-	2,730	-	2,730	-	-	-	-	-
Total Office of County Attorney		247,865	250,954	254,539	164,610	259,810	-	259,810	140,546	11,584.59	11,584.63	163,715	-
Office of County Clerk (5010)													
307	Audit Services	6,427	5,898	13,119	-	25,000	-	25,000	-	-	-	-	-
368	Tax Bill Preparation	34,360	34,061	35,231	-	40,000	-	40,000	-	-	-	-	-
445	Office Supplies	-	743	2,502	410	10,000	-	10,000	238	624	-	862	-
Total Office of County Clerk		40,787	40,702	50,853	410	75,000	-	75,000	238	624.00	-	862	-
Office of County Sheriff (5015)													
302	Advertising	6,697	15,387	414	160	10,000	-	10,000	2,730	-	254	2,984	-
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	-	4,804	34,372	-
Total Office of County Sheriff		38,906	60,404	50,375	33,668	65,000	-	65,000	32,298	3,252.21	5,058.04	40,608	-
Office of County Coroner (5020)													
101	Elected Official	51,939	54,880	54,880	23,218	56,480	-	56,480	15,143	4,344	4,344	23,831	-
103	Deputy	105,231	117,901	117,901	49,881	133,160	-	133,160	34,807	10,243	9,787	54,837	-
201	Social Security	12,221	13,447	13,447	5,689	14,510	-	14,510	3,892	1,137	1,100	6,129	-
202	Retirement	13,915	12,809	10,817	4,576	10,520	-	10,520	2,820	809	809	4,437	-
204	Life Insurance	130	130	130	-	130	-	130	-	-	-	-	-
207	Disability Insurance	1,100	1,240	390	-	380	-	380	-	-	-	-	-
208	Unemployment Insurance	211	110	117	-	400	-	400	-	-	-	-	-
209	Workers Compensation	4,550	5,120	5,020	-	5,280	-	5,280	-	-	-	-	-
308	Autopsies & Attendant Svc	63,467	86,585	88,098	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	3,066	10,500	-	10,500	1,892	933	372	3,198	-
Total Office of County Coroner		263,145	304,765	301,287	113,615	332,460	-	332,460	84,628	24,073.25	16,412.75	125,114	-

**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	November	FY 2026 YTD	Encumbrance
County Commissioners (5025)													
101	Elected Official	127,421	127,421	131,231	55,433	135,200	-	135,200	36,252	10,400	10,400	57,051	-
125	Fiscal Court Clerk Wages	60,479	65,378	69,006	28,964	72,190	-	72,190	19,002	5,526	5,570	30,097	-
201	Social Security	14,305	14,644	15,177	6,397	15,870	-	15,870	4,188	1,207	1,211	6,606	-
202	Retirement	16,202	15,259	13,601	5,709	13,450	-	13,450	3,538	1,029	1,037	5,604	-
203	Vision Care	-	-	-	-	350	-	350	-	-	-	-	-
204	Life Insurance	130	130	130	-	130	-	130	-	-	-	-	-
205	Health & Dental Insurance	9,000	15,840	22,680	9,595	22,680	-	22,680	6,106	1,745	1,745	9,595	-
207	Disability Insurance	440	440	470	-	490	-	490	-	-	-	-	-
208	Unemployment Insurance	141	63	67	-	200	-	200	-	-	-	-	-
209	Workers Compensation	5,670	5,580	1,930	-	1,260	-	1,260	-	-	-	-	-
	Total County Commissioners	233,788	244,754	254,292	106,098	261,820	-	261,820	69,086	19,906.65	19,961.37	108,954	-
PVA (5030)													
302	Advertising	-	1,300	1,100	-	1,100	-	1,100	1,100	-	-	1,100	-
367	Statutory Contribution	250,000	250,000	250,000	126,100	250,000	-	250,000	62,500	62,500	-	125,000	125,000
573	Telephone	7,338	7,371	5,515	2,587	7,500	-	7,500	1,252	418	420	2,089	-
	Total PVA	257,338	258,671	256,615	128,687	258,600	-	258,600	64,852	62,917.73	419.51	128,189	125,000
Board of Assessments (5035)													
191	Board Member Fees	5,450	9,700	6,450	3,450	15,000	-	15,000	3,875	450	-	4,325	-
	Total Board of Assessments	5,450	9,700	6,450	3,450	15,000	-	15,000	3,875	450.00	-	4,325	-
County Treasurer (5040)													
102	Statutory Appointee	140,464	159,574	142,435	64,543	140,420	-	140,420	36,962	10,729	10,802	58,493	-
127	Account Clerk Wages	263,192	293,976	304,643	124,316	372,670	-	372,670	97,170	28,093	28,486	153,749	-
133	Purchasing Personnel Wage	58,617	67,037	78,264	43,548	62,590	-	62,590	16,474	4,796	4,837	26,107	-
142	License Inspector Salary	358,458	419,132	483,875	196,802	525,210	-	525,210	136,113	39,456	40,006	215,575	-
178	Overtime	25	150	322	270	2,000	-	2,000	-	-	-	-	-
186	Longevity	850	883	305	305	-	-	-	-	-	-	-	-
189	Unused Sick Pay	-	-	49,195	49,195	-	-	-	-	-	-	-	-
201	Social Security	61,812	71,285	80,371	36,064	85,600	-	85,600	21,753	6,303	6,384	34,440	-
202	Retirement	199,310	217,888	169,098	78,411	204,120	-	204,120	39,864	12,091	13,993	65,949	-
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	90,521	235,410	-	235,410	64,335	18,381	18,381	101,098	-
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	5,683	25,000	-	25,000	2,760	640	1,601	5,000	523
565	Printing/Copying/Forms	18,947	22,339	18,294	5,063	20,000	-	20,000	-	2,376	2,297	4,673	3,577
573	Telephone	7,074	7,034	4,563	2,091	7,500	-	7,500	1,133	378	380	1,891	-
	Total County Treasurer	1,347,265	1,533,277	1,601,481	696,811	1,725,510	-	1,725,510	416,565	123,243.41	127,166.90	666,975	4,100
Technology Services (5057)													
107	Director	90,825	120,730	126,943	53,286	132,790	-	132,790	34,953	10,153	10,226	55,331	-
131	Data Processing Personnel	410,501	410,288	465,598	195,617	486,690	-	486,690	128,115	37,184	37,435	202,734	-
186	Longevity	770	803	836	-	870	-	870	-	-	-	-	-
189	Unused Sick Pay	-	15,485	-	-	-	-	-	-	-	-	-	-
201	Social Security	38,327	40,377	45,403	18,852	48,150	-	48,150	12,615	3,661	3,686	19,962	-
202	Retirement	144,610	118,824	112,059	42,121	117,180	-	117,180	31,336	9,092	9,152	49,580	-
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	47,709	104,520	-	104,520	27,555	7,873	7,873	43,300	-
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	250,105	634,500	-	634,500	186,785	40,013	35,738	262,536	33,440
413	Dp Supplies	4,295	4,832	4,735	1,942	5,050	-	5,050	388	180	223	791	-

**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	November	FY 2026 YTD	Encumbrance
573	Telephone	5,857	5,892	5,664	2,422	5,500	-	5,500	1,518	363	130	2,011	-
703.075	Communications - It Lines	141,353	151,743	207,451	61,989	170,310	-	170,310	50,143	8,656	9,127	67,927	4,480
705	Data Processing Equipment	29,919	28,050	46,744	15,755	58,080	-	58,080	309	23,123	4,491	27,923	-
Total Technology Services		1,437,822	1,639,352	1,851,879	772,547	1,843,060	-	1,843,060	473,717	140,298.68	118,079.86	732,095	37,920
County Law Library (5060)													
101	Elected Official	1,200	1,200	1,200	-	1,200	-	1,200	-	-	-	-	-
Total County Law Library		1,200	1,200	1,200	-	1,200	-	1,200	-	-	-	-	-
Election Expense (5065)													
192	Election Officers	161,411	235,523	156,618	136,969	160,000	-	160,000	4,629	3,733	-	8,362	-
193	Election Commissioners	12,100	8,800	8,490	1,340	10,000	-	10,000	-	-	-	-	-
199	Meeting Fees	17,177	18,780	8,800	8,880	10,000	-	10,000	-	-	-	-	-
302	Advertising	6,153	4,443	5,902	5,801	10,000	-	10,000	-	-	-	-	-
347	Polling Place Rental	10,523	9,950	9,040	8,665	10,000	-	10,000	-	-	-	-	-
445	Office Supplies	12,138	27,337	8,137	6,561	12,000	-	12,000	-	-	192	192	-
563	Postage Expenses	41,809	2,679	16,368	-	40,000	-	40,000	-	-	-	-	-
593	Voting Machine Maint	133,055	94,069	191,810	96,713	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	-
Total Election Expense		706,662	871,666	450,026	309,789	462,000	-	462,000	17,259	72,321.39	192.45	89,773	-
Planning & Zoning (5070)													
502	Bldg & Zoning Admin	39,251	26,114	27,836	11,940	35,000	-	35,000	6,472	2,791	3,514	12,777	-
Total Planning & Zoning		39,251	26,114	27,836	11,940	35,000	-	35,000	6,472	2,791.03	3,513.61	12,777	-
Economic Development (5075)													
515.092	J Spears Licking River Gr	-	11,493	-	-	185,070	-	185,070	-	-	-	-	-
Total Economic Development		-	11,493	-	-	185,070	-	185,070	-	-	-	-	-
Courthouse - Independence (5080)													
175	Bldg Maint Pers Wages	145,355	83,168	87,091	36,591	91,040	-	91,040	23,964	7,002	7,074	38,039	-
186	Longevity	601	-	-	-	-	-	-	-	-	-	-	-
189	Unused Sick Pay	37,580	-	-	-	-	-	-	-	-	-	-	-
201	Social Security	13,959	6,315	6,639	2,777	6,970	-	6,970	1,835	536	542	2,912	-
202	Retirement	36,182	19,411	17,166	7,212	16,960	-	16,960	4,462	1,304	1,317	7,083	-
203	Vision Care	300	-	-	-	180	-	180	-	-	-	-	-
204	Life Insurance	250	250	130	-	130	-	130	-	-	-	-	-
205	Health & Dental Insurance	28,565	22,680	15,840	9,595	9,000	-	9,000	2,423	692	692	3,808	-
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	25,894	104,000	-	104,000	21,615	10,715	2,995	35,325	10,613
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	325	1,080	-	1,080	195	65	65	325	-
429	Gasoline	-	315	-	-	1,000	-	1,000	-	-	-	-	-
429.097	Gasoline / Fleet Charges	3,710	1,313	1,342	455	2,500	-	2,500	424	281	161	866	-
475	Tools	332	1,028	1,500	773	2,500	-	2,500	204	517	-	721	-
481	Uniforms	140	878	453	200	1,550	-	1,550	-	135	-	135	-
573	Telephone	2,249	1,629	1,975	810	2,220	-	2,220	498	151	112	761	-
578	Utilities	13,685	15,117	16,217	5,037	21,700	-	21,700	3,980	2,341	1,346	7,668	-
581	Water And Sewer	2,503	3,001	4,126	1,914	6,100	-	6,100	1,114	48	828	1,990	-
742	Building & Construction	616,875	351,068	610,026	205,835	390,000	179,144	569,144	-	92,255	-	92,255	86,889
Total Courthouse - Independence		966,499	595,582	856,726	297,988	665,710	179,143.54	844,854	61,308	116,290.48	15,131.15	192,729	97,502
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	205,404	515,900	-	515,900	125,218	42,741	42,741	210,699	302,191
365	Security Services	420	450	360	240	1,000	-	1,000	240	120	-	360	-
366	Solid Waste Collection	18,169	19,313	19,088	8,307	21,200	-	21,200	5,062	1,179	2,252	8,493	-
406	Bldg Maint Supplies	2,278	3,427	3,494	629	4,900	-	4,900	1,327	281	1,113	2,722	-

**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	November	FY 2026 YTD	Encumbrance
573	Telephone	4,715	4,400	4,824	1,856	5,100	-	5,100	1,158	381	380	1,919	-
578	Utilities	305,077	314,717	325,016	145,367	389,280	-	389,280	90,413	23,778	16,958	131,149	-
581	Water And Sewer	12,570	18,161	24,368	10,734	27,000	-	27,000	2,779	1,551	1,788	6,118	-
740	Aoc Building Repairs	259,329	83,772	809,571	81,243	3,525,000	389,777	3,914,777	515,502	-	62,441	577,943	(12,031)
Total Kenton County Justice Center		1,085,902	950,697	1,709,299	453,780	4,519,380	389,777.46	4,909,157	741,698	70,030.53	127,673.22	939,402	290,161
Parking Garage (5085)													
315	Contracts With Private Agencies	376,068	389,878	462,466	210,709	466,800	-	466,800	108,366	38,539	36,905	183,811	3,155
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	4,913	14,100	-	14,100	3,793	1,022	1,022	5,837	7,229
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	33,483	85,200	-	85,200	19,231	5,714	4,481	29,426	-
581	Water And Sewer	2,700	3,400	3,107	1,695	4,740	-	4,740	667	467	784	1,917	-
750	Garage Construction	250,800	407,565	63,526	56,630	294,000	252,064	546,064	330,304	22,080	81,720	434,103	34,790
Total Parking Garage		719,775	889,029	629,868	307,988	878,440	252,064.00	1,130,504	462,919	67,941.66	124,911.86	655,772	45,174
Courthouse - Covington (5086)													
315	Contracts With Private Agencies	437,343	461,187	477,645	196,556	511,000	-	511,000	120,467	40,156	41,119	201,742	280,126
329.161	Riedlin Schott Room Exp	1,736	16,037	-	-	20,000	-	20,000	-	-	-	-	-
334	Building And Grounds	43,539	19,241	46,603	5,644	65,500	-	65,500	4,689	996	1,587	7,272	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	409	2,198	-
406	Bldg Maint Supplies	8,760	9,198	8,684	3,257	11,100	-	11,100	3,016	1,077	862	4,954	-
573	Telephone	8,358	7,990	9,961	3,362	10,300	-	10,300	1,675	1,091	710	3,476	-
578	Utilities	274,227	289,004	297,193	118,932	331,800	-	331,800	84,025	62,403	84	146,512	-
581	Water And Sewer	32,426	30,850	44,613	24,704	60,000	-	60,000	5,715	2,194	8,219	16,128	-
740	Aoc Building Repairs	16,718	2,075	90,267	87,750	70,000	38,150	108,150	12,283	-	-	12,283	72,550
Total Courthouse - Covington		828,349	841,710	980,583	442,351	1,088,820	38,150.00	1,126,970	233,806	108,605.18	52,990.38	395,402	353,995
County Police (5105)													
107	Director	115,878	131,154	136,992	57,610	141,810	-	141,810	37,664	10,894	10,947	59,505	-
108	Police Officer Salaries	1,966,484	2,150,337	2,307,673	969,290	2,481,850	-	2,481,850	581,310	179,036	183,243	943,589	-
119	School Resource Officer	166,279	187,043	245,064	81,836	303,200	-	303,200	78,872	25,165	25,737	129,773	-
135	Law Enforcement Navigators	-	-	-	-	300,830	-	300,830	5,644	20,241	20,301	46,186	-
165	Admin Staff Salary	75,730	76,476	78,744	33,638	88,350	-	88,350	22,228	6,589	6,573	35,390	-
178	Overtime	197,493	234,000	297,334	149,921	227,480	-	227,480	74,398	19,891	15,471	109,760	-
181	Police Incentive Pay	156,965	151,297	169,876	68,583	182,480	-	182,480	41,755	12,789	13,644	68,188	-
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	28,113	96,650	-	96,650	18,321	-	11,087	29,408	-
188	Court Attendance Pay	9,584	8,449	6,625	587	10,000	-	10,000	2,763	801	503	4,068	-
189	Unused Sick Pay	43,596	26,531	16,340	-	-	-	-	-	-	-	-	-
201	Social Security	213,628	234,657	256,133	105,915	294,850	-	294,850	65,539	21,034	21,811	108,384	-
202	Retirement	1,105,063	1,081,354	1,063,343	445,503	1,282,470	-	1,282,470	239,970	68,361	69,339	377,670	-
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	218,311	626,470	-	626,470	141,447	48,755	49,116	239,317	-
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	7,975	15,100	-	15,100	10,035	1,420	-	11,456	-
329	Janitorial Services	4,141	13,401	17,172	7,001	17,730	-	17,730	4,251	1,450	1,450	7,151	-
330	Uniform Cleaning	9,316	11,947	12,679	5,090	12,500	-	12,500	1,992	828	-	2,820	909
334	Building And Grounds	15,606	14,100	11,782	6,217	17,500	-	17,500	4,027	1,280	1,410	6,716	1,094
340	Vehicle Maintenance	621	856	1,120	845	1,500	-	1,500	130	100	-	230	-
340.160	Vehicle Repairs / Fleet	50,287	42,870	45,749	22,206	54,000	-	54,000	18,496	2,673	-	21,168	4,766
366	Solid Waste Collection	1,718	1,447	1,532	762	2,000	-	2,000	330	110	651	1,091	-
369	Towing Service	1,040	550	533	208	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	-

**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	November	FY 2026 YTD	Encumbrance
401	Ammunition & Firearms	14,749	9,561	21,312	8,797	18,530	-	18,530	500	-	191	691	5,195
403	Animal Food	2,734	2,297	3,399	2,244	3,080	-	3,080	515	629	-	1,145	-
429	Gasoline	8,728	7,897	7,051	2,697	7,580	-	7,580	2,374	789	645	3,808	685
429.097	Gasoline / Fleet Charges	113,162	102,529	98,611	39,205	87,580	-	87,580	14,687	14,401	-	29,088	8,128
445	Office Supplies	7,221	7,523	7,382	3,079	7,640	-	7,640	1,266	885	463	2,614	123
481	Uniforms	19,440	33,561	34,273	9,444	28,000	-	28,000	9,028	7,987	2,068	19,083	-
548	Special Projects	597	71,581	1,557	837	7,450	-	7,450	3,439	1,169	329	4,938	(1,789)
560	Merit Board Expenses	-	200	37	37	300	-	300	74	-	-	74	-
569	Registration & Training	5,218	4,765	3,718	2,435	7,450	-	7,450	300	1,950	295	2,545	-
573	Telephone	18,471	18,177	17,065	7,457	17,600	-	17,600	5,902	1,631	763	8,296	-
578	Utilities	30,097	32,834	33,775	14,979	36,720	-	36,720	8,676	2,596	1,902	13,175	-
581	Water And Sewer	2,935	2,418	2,696	1,804	2,700	-	2,700	875	-	852	1,727	-
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	14,263	148,810	-	148,810	6,507	3,152	896	10,555	2,789
741	Other Capital Projects	24,338	69,585	83,522	25,596	35,000	-	35,000	-	8,107	766	8,873	8,107
752	Asset Forfeiture Expenses	100,698	62,935	68,518	28,326	71,450	-	71,450	12,825	692	117	13,633	779
752.071	State Asset Forfeitures	40,000	22,107	24,239	8,208	3,090	3,475	6,565	750	-	-	750	-
Total County Police		5,383,292	5,710,679	6,006,529	2,393,666	6,813,130	3,475.00	6,816,605	1,422,328	465,469.02	440,572.03	2,328,369	30,785
Emergency Management (5135)													
107	Director	118,777	124,866	130,911	54,962	136,920	-	136,920	36,041	10,459	10,530	57,030	-
121	Arson Investigator	68,460	72,263	75,666	31,794	79,090	-	79,090	20,819	6,033	6,069	32,920	-
165	Admin Staff Salary	45,014	49,757	51,805	22,221	87,980	-	87,980	14,143	7,653	5,752	27,547	-
201	Social Security	17,658	18,760	19,648	8,276	23,260	-	23,260	5,407	1,694	1,703	8,804	-
202	Retirement	57,400	55,870	51,625	21,645	61,850	-	61,850	13,314	4,081	4,101	21,496	-
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	7,615	18,000	-	18,000	4,846	1,385	1,385	7,615	-
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	759	4,200	-	4,200	2,034	-	-	2,034	-
343	Medical Services	16,667	26,667	20,000	8,333	20,000	-	20,000	5,000	1,667	1,667	8,333	11,667
383	Water Rescue	44,000	44,000	54,000	54,000	54,000	-	54,000	54,000	-	-	54,000	-
399.103	Technical Rescue Team	5,000	5,072	5,072	-	5,100	-	5,100	-	-	-	-	-
416	Hazardous Material Unit	20,764	20,764	21,978	-	21,979	-	21,979	-	-	-	-	-
418	Hazardous Mat'S Cleanup	136,618	19,934	17,559	9,982	10,000	-	10,000	-	-	6,640	6,640	-
420	Des Supplies And Services	4,841	6,200	4,861	1,471	15,400	-	15,400	1,315	580	1,979	3,875	513
429	Gasoline	4,486	3,999	3,184	1,126	8,000	-	8,000	1,224	472	293	1,989	381
429.097	Gasoline / Fleet Charges	1,267	1,133	1,566	645	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	3,155	12,000	-	12,000	2,098	619	392	3,109	-
578	Utilities	3,177	3,013	4,639	1,284	4,200	-	4,200	3,094	624	278	3,996	-
706	Kenton County Fire Chiefs	18,802	93,364	56,906	29,473	792,031	250,000	1,042,031	13,000	6,404	26,611	46,015	237,000
739	Other Equipment	9,909	7,625	14,274	14,274	45,000	5,871	50,871	5,871	-	-	5,871	595
Total Emergency Management		639,788	628,441	604,939	284,980	1,449,270	255,871.00	1,705,141	192,483	41,695.60	67,398.16	301,576	250,157
Forest Fire Prevention (5150)													
513	Assessment	1,147	1,147	1,147	1,147	1,500	-	1,500	890	-	-	890	-
Total Forest Fire Prevention		1,147	1,147	1,147	1,147	1,500	-	1,500	890	-	-	890	-
Commonwealth Attorney (5170)													
548	Special Projects	9,990	9,438	6,576	2,981	10,000	-	10,000	2,365	679	707	3,751	631
Total Commonwealth Attorney		9,990	9,438	6,576	2,981	10,000	-	10,000	2,365	679.35	706.69	3,751	631
Public Defender Program (5175)													
903	Indigent Defense Program	19,965	19,965	21,133	21,133	21,250	-	21,250	21,133	-	-	21,133	-
Total Public Defender Program		19,965	19,965	21,133	21,133	21,250	-	21,250	21,133	-	-	21,133	-

**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	November	FY 2026 YTD	Encumbrance
Animal Services(5205)												
102 Statutory Appointee	91,505	97,204	95,764	42,939	97,250	-	97,250	26,202	7,542	7,560	41,304	-
172 Animal Control/Shelter	397,467	486,296	558,169	204,140	696,910	-	696,910	172,135	42,334	48,710	263,179	-
172.170 Animal Control Officers	145,583	206,301	231,270	101,091	274,230	-	274,230	62,215	16,574	19,250	98,039	-
178 Overtime	28,550	27,080	45,831	20,495	30,000	-	30,000	11,100	3,255	2,334	16,688	-
201 Social Security	49,931	61,614	70,468	27,844	85,220	-	85,220	20,614	5,300	5,890	31,804	-
202 Retirement	91,720	142,537	122,176	53,923	207,420	-	207,420	32,046	8,246	8,723	49,015	-
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	60,770	196,280	-	196,280	49,470	13,501	13,847	76,819	-
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	5,702	30,000	-	30,000	4,223	3,471	1,590	9,284	-
340.160 Vehicle Repairs / Fleet	5,955	11,253	7,342	4,297	10,000	-	10,000	1,854	-	1,126	2,980	-
343 Medical Services	38,229	39,866	30,875	12,751	20,000	-	20,000	1,056	-	1,959	3,015	-
345 Pharmaceuticals	85,235	119,638	111,220	37,303	120,000	-	120,000	23,169	11,834	2,835	37,837	604
365 Security Services	215	347	550	240	750	350	1,100	450	350	-	799	-
366 Solid Waste Collection	2,500	3,473	5,100	1,429	5,000	-	5,000	1,605	89	89	1,782	-
384.136 Spay And Neuter	53,465	69,082	68,279	33,318	20,000	-	20,000	1,795	1,860	4,080	7,735	-
402 Kennel Supplies And Equip	71,451	71,360	73,100	22,203	75,000	-	75,000	14,901	4,335	4,840	24,076	-
429 Gasoline	1,000	193	70	70	500	-	500	-	-	25	25	-
429.097 Gasoline / Fleet Charges	17,647	28,002	23,120	12,232	30,000	-	30,000	1,840	-	6,292	8,132	-
445 Office Supplies	5,000	4,996	4,998	2,360	5,000	-	5,000	1,650	364	319	2,333	772
446 Office Equipment	919	954	983	72	1,000	-	1,000	-	110	-	110	-
481.095 Uniform Rental Aco	7,852	3,856	4,495	987	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	3,358	8,500	-	8,500	2,272	630	323	3,226	-
578 Utilities	33,956	33,883	36,157	13,257	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	2,937	52,000	(350)	51,650	7,773	361	910	9,043	7,420
Total Animal Services	1,340,208	1,650,842	1,763,033	667,219	2,067,510	-	2,067,510	453,839	128,403.96	130,700.79	712,944	8,795
Soil & Water Conservation (5235)												
348 Program Support	294,250	313,380	324,035	162,020	333,440	-	333,440	83,358	83,358	-	166,716	166,716
Total Soil & Water Conservation	294,250	313,380	324,035	162,020	333,440	-	333,440	83,358	83,357.98	-	166,716	166,716
Cemetery Maintenance (5325)												
504 Linden Grove	60,000	75,000	60,000	-	61,800	118,000	179,800	-	-	-	-	118,000
207 Linden Grove Horizon Fund	-	-	-	-	10,000	-	10,000	-	-	-	-	-
Total Cemetery Maintenance	60,000	75,000	60,000	-	71,800	118,000	189,800	-	-	-	-	118,000
General Welfare (5330)												
315.165 Ten-Ten Program	18,496	20,000	17,773	17,773	20,000	-	20,000	11,649	2,522	2,642	16,813	-
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	2,200	4,500	-
Total General Welfare	25,676	26,800	25,893	19,743	41,000	-	41,000	11,649	4,821.89	4,841.98	21,313	-
County Parks (5401)												
177 Parks Wages	327,055	371,551	527,180	227,443	603,280	-	603,280	160,477	47,721	42,979	251,177	-
178 Overtime	5,858	6,261	13,685	6,357	12,000	-	12,000	2,381	2,214	604	5,200	-
201 Social Security	25,426	29,418	41,987	18,012	48,000	-	48,000	12,765	3,908	3,422	20,095	-
202 Retirement	51,287	68,658	81,702	35,648	100,700	-	100,700	20,569	6,596	6,260	33,425	-
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	34,994	93,430	-	93,430	22,444	6,413	6,413	35,270	-
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	2,134	3,100	-	3,100	-	-	-	-	-

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

Account Title		FY 2023	FY 2024	FY 2025	YTD FY 2025	Original Budget	Adj	Current Budget	1st Qtr	October	November	FY 2026 YTD	Encumbrance
340.160	Vehicle Repairs / Fleet	22,814	10,204	27,389	8,673	31,000	-	31,000	7,043	224	871	8,138	21,862
348	Program Support	14,548	19,098	21,265	9,188	25,000	-	25,000	3,965	2,386	1,200	7,552	-
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	2,335	10,000	-	10,000	2,134	711	170	3,015	-
315.008	Private Grant/Donation	579	1,295	1,254	1,224	5,000	-	5,000	1,955	-	475	2,431	-
398	Contracted Services-Other	119,802	99,724	134,312	91,001	153,000	-	153,000	63,762	21,485	7,486	92,733	-
429	Gasoline	-	61	138	60	500	-	500	-	-	35	35	-
429.097	Gasoline / Fleet Charges	20,707	15,822	17,718	10,553	20,500	-	20,500	5,256	1,500	1,899	8,655	10,845
467	Parks Supplies	74,625	105,037	178,275	54,928	128,000	523	128,523	48,608	4,767	4,931	58,307	189
475	Tools	3,630	3,070	4,610	3,022	5,000	-	5,000	1,870	641	150	2,660	-
481	Uniforms	3,848	2,839	6,359	3,477	7,800	-	7,800	2,913	464	129	3,505	-
548	Special Projects	-	-	-	-	5,000	-	5,000	-	-	-	-	-
573	Telephone	3,998	4,266	5,065	2,835	5,000	-	5,000	785	176	114	1,075	-
578	Utilities	10,801	14,446	16,790	5,920	19,500	-	19,500	2,993	840	829	4,662	713
580	Stormwater Fees	20,583	17,158	20,831	11,235	22,800	-	22,800	4,930	1,210	1,382	7,522	-
581	Water And Sewer	12,217	16,920	18,036	6,736	27,000	-	27,000	3,324	1,583	2,146	7,054	-
586	Building Maint And Repair	227	11,141	54	54	13,000	-	13,000	190	-	-	190	-
Total County Parks		835,202	890,707	1,245,176	547,828	1,378,570	523.00	1,379,093	373,561	110,310.79	81,497.62	565,370	33,610
Other Cultural Programs (5435)													
348	Special Projects	-	-	-	-	55,000	-	55,000	55,000	-	-	55,000	-
348.155	Behringer Museum Capital	70,000	70,000	70,000	-	72,100	28,000	100,100	-	-	-	-	-
348.156	Carneige Art Center Bldg	50,000	50,000	50,000	-	51,500	-	51,500	-	-	-	-	-
Total Other Cultural Programs		120,000	120,000	120,000	-	178,600	28,000	206,600	55,000	-	-	55,000	-
Transportation Services (6302)													
316	Contracts With Public Carriers	-	7,575,224	7,957,607	3,315,670	8,114,710	-	8,114,710	2,028,676	676,225	676,225	3,381,127	4,733,577
370	Transport School Children	-	788,268	764,876	256,816	900,000	-	900,000	-	170,120	10,072	180,192	63,000
Total Transportation Services		-	8,363,492	8,722,483	3,572,485	9,014,710	-	9,014,710	2,028,676	846,345	686,297	3,561,319	4,796,577
G.O. Bonds (7100)													
601.080	Detention Ctr Bond Princ	1,385,000	1,450,000	1,525,000	-	1,600,000	-	1,600,000	740,000	-	-	740,000	-
601.081	Cov Courthouse Princ	635,000	670,000	705,000	705,000	740,000	-	740,000	-	-	-	-	-
601.082	Latoria Lakes Princ	15,000	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	Latoria Lakes Int	12,565	11,777	10,990	6,157	10,210	-	10,210	-	-	-	-	-
605.195	OneNKY Building Interest	-	-	-	-	416,130	-	416,130	-	-	-	-	-
Total G.O. Bonds		3,914,183	3,911,521	3,913,858	1,563,904	5,736,840	-	5,736,840	1,521,997	-	-	1,521,997	-
Site Development (8011)													
741.047	Site Development	-	2,704,640	3,247,505	2,979,676	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
Total Site Development		-	2,704,640	9,819,878	2,979,676	136,805,000	-	136,805,000	828,911	315,460	-	1,144,371	126,411,756
Capital Projects (809901)													
705	Data Processing Equipment	54,863	32,555	22,976	-	272,000	-	272,000	1,913	-	2,428	4,341	115,491
718	Park Construction Project	657,404	198,586	913,656	72,794	1,902,000	50,950	1,952,950	99,325	56,663	5,100	161,088	390,716
718.176	Park Construction Phase I	-	-	65,287	26,895	20,000,000	-	20,000,000	56,440	-	-	56,440	58,060
721	Machinery And Equipment	42,362	124,090	20,972	20,972	30,000	-	30,000	24,201	-	-	24,201	-
741	Other Capital Projects	1,389,856	522,659	1,008,410	507,312	690,000	123,176	813,176	96,045	10,776	-	106,821	56,389
750	Garage Construction	-	1,259,212	8,693,862	1,264,725	18,470,000	-	18,470,000	4,435,393	1,240,084	97,042	5,772,518	8,897,050
Total Capital Projects		2,144,485	2,137,102	10,725,162	1,892,698	41,364,000	174,126.49	41,538,126	4,713,318	1,307,523.01	104,569.60	6,125,410	9,517,706
General Administrative Expenses (9100)													
111	Drug Strike Force Wages	278,925	294,450	306,041	127,054	328,500	-	328,500	88,011	25,294	25,277	138,582	-

**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	November	FY 2026 YTD	Encumbrance
140	Catv Salaries	271,911	258,437	237,760	102,119	378,780	-	378,780	71,015	21,041	20,713	112,769	-
201	Social Security	41,590	42,361	41,834	17,634	54,690	-	54,690	12,231	3,563	3,537	19,332	-
202	Retirement	142,287	121,297	107,667	45,605	110,390	-	110,390	30,283	8,699	8,653	47,635	-
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	47,254	103,200	-	103,200	30,176	8,622	8,622	47,419	-
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	8,996	35,000	-	35,000	14,901	561	235	15,697	-
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	-	-	9,393	9,393	-
353	Drug Strike Force	100,000	100,000	100,000	-	100,000	-	100,000	-	-	-	-	-
451	Publications & Subscript	21,705	20,787	21,896	12,649	2,500	-	2,500	73	46	46	166	-
503	Bank Charges	76,484	94,548	103,502	38,959	120,000	-	120,000	20,650	6,436	9,723	36,809	466
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	6,642	742,667	-
537	Legal Services	5,237	13,726	11,786	11,786	195,000	-	195,000	-	-	148	148	-
545	Mapping Project	25,000	12,750	13,493	-	13,500	-	13,500	-	-	-	-	-
548	Special Projects	150,815	56,446	30,171	9,273	75,000	-	75,000	6,860	689	9,425	16,974	5,000
548.090	Tri-Ed Veh Rent Passthru	156,168	283,670	653,475	157,996	600,000	-	600,000	232,048	-	142,138	374,186	-
551	Membership Dues	86,264	88,422	89,008	19,475	105,000	-	105,000	12,475	6,149	1,200	19,824	-
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	152,749	350,000	-	350,000	89,684	40,886	6,986	137,555	-
568	Tuition Reimbursement	11,151	15,440	14,708	7,112	30,000	-	30,000	1,698	-	926	2,624	-
569	Registration & Training	83,873	82,098	80,344	26,135	140,000	-	140,000	19,809	8,882	5,854	34,545	1,743
569.089	Supervisor Training	-	12,000	19,381	16,775	65,000	-	65,000	600	1,225	725	2,550	-
572	Sales Tax	8,328	8,272	8,086	2,848	12,000	-	12,000	2,886	684	96	3,666	-
576	Travel	4,184	4,243	5,160	2,327	10,000	-	10,000	224	674	189	1,086	-
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	-	-	300,000	300,000	-
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	-	-	3,750,000	3,750,000	-
Total General Administrative Expens		3,420,378	8,859,556	5,491,135	2,293,572	16,094,790	3,801,757	19,896,547	3,395,864	169,352	4,310,528	7,875,744	65,888
Contingent Appropriations (9200)													
999	Reserve For Transfer	-	-	-	-	97,480,550	(5,240,888)	92,239,662	-	-	-	-	-
Total Contingent Appropriations		-	-	-	-	97,480,550	(5,240,887.55)	92,239,662	-	-	-	-	-
201	Social Security	92	92	46	-	3,000	-	3,000	-	-	-	-	-
203	Vision Care	-	-	-	-	15,000	-	15,000	-	-	-	-	-
204	Life Insurance	130	130	-	-	-	-	-	-	-	-	-	-
208	Unemployment Insurance	321	144	-	-	-	-	-	-	-	-	-	-
209	Workers Compensation	1,180	1,180	-	-	-	-	-	-	-	-	-	-
Total Fringe Benefits		1,723	1,545	46	-	18,000	-	18,000	-	-	-	-	-
Grand Total Expenditures General Fund		27,621,064	45,236,881	59,497,067	20,824,272	333,018,600	0	333,018,600	18,271,670	4,402,964	6,556,131	29,230,765	142,355,929

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	November	FY 2026 YTD
CASH BALANCE JULY 1ST	4,242,516	2,955,860	4,271,923	4,271,923	4,063,270	-	4,063,270	4,123,253	-	-	4,123,253
Revenue from Operations											
Total Revenue from Taxes	1,893,181	2,389,104	2,755,701	1,399,887	2,500,000	-	2,500,000	779,617	463,488	242,665	1,485,770
Total Intragovernmental Revenue	2,862,630	1,274,325	1,614,029	1,217,997	4,402,720	-	4,402,720	816,560	43,336	4,078	863,974
Total Revenue from Chgs for Services	905,637	683,296	984,428	285,254	702,000	-	702,000	413,826	39,206	86,705	539,737
Total Revenue from Other Sources	279,095	264,206	252,605	113,400	235,120	-	235,120	124,804	26,244	17,647	168,695
Total Revenue Earned from Interest	10,917	-	-	-	-	-	-	-	-	-	-
Grand Total Revenue Road Fund	5,951,459	4,610,931	5,606,763	3,016,538	7,839,840	-	7,839,840	2,134,806	572,274	351,096	3,058,176
Expenditures											
Total Office of Road Supervisor	421,595	419,395	435,217	179,774	463,490	-	463,490	118,168	34,153	34,429	186,750
Total Roads	4,961,272	3,758,870	3,860,177	1,748,671	10,432,300	1,797,959	12,230,259	1,354,074	388,135	302,822	2,045,031
Total Fleet Operations	1,172,472	998,309	1,078,629	378,350	1,371,060	-	1,371,060	293,537	124,117	104,338	521,992
Total Capital Projects	873,575	1,814,594	1,146,356	238,809	1,917,680	338,215	2,255,895	439,957	-	-	439,957
Total General Administration	9,201	-	54	-	1,000	-	1,000	-	-	-	-
Total Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	7,438,115	6,991,168	6,520,433	2,545,604	14,185,530	2,136,174	16,321,704	2,205,735	546,406	441,588	3,193,730
Net Activity Before Transfers and Contingent Appr.	(1,486,656)	(2,380,237)	(913,670)	470,934	(6,345,690)	(2,136,174)	(8,481,864)	(70,929)	25,868	(90,492)	(135,553)
Transfers and Contingent Appropriations											
Total Transfers	200,000	3,696,300	765,000	-	6,700,000	-	6,700,000	-	-	-	-
Total Contingent Appropriations	-	-	-	-	(4,417,580)	2,136,174	(2,281,406)	-	-	-	-
Total Transfers and Contingent Appropriations	200,000	3,696,300	765,000	-	2,282,420	2,136,174	4,418,594	-	-	-	-
Cash Balance	2,955,860	4,271,923	4,123,253	4,742,857	-	-	-	4,052,324	4,078,192	3,987,700	3,987,700

**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	November	FY 2026 YTD
Revenue from Taxes												
4137	Insurance Premium Tax	1,893,181	2,389,104	2,755,701	1,399,887	2,500,000	-	2,500,000	779,617	463,488	242,665	1,485,770
Total Revenue from Taxes		1,893,181	2,389,104	2,755,701	1,399,887	2,500,000	-	2,500,000	779,617	463,488	242,665	1,485,770
Intragovernmental Revenue												
4504	Federal Grants	-	-	-	-	1,190,360	-	1,190,360	-	-	-	-
4504.052	Fed Grant ARPA Fund 84	1,500,000	147,857	112,514	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	35,880	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	19,641	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	31,688	51,270	-	51,270	13,693	5,011	4,078	22,783
4558.034	Interlocal - Brmly/CS Rd	114,243	114,243	80,523	80,523	80,531	-	80,531	80,523	-	-	80,523
Total Intragovernmental Revenue		2,862,630	1,274,325	1,614,029	1,217,997	4,402,720	-	4,402,720	816,560	43,336	4,078	863,974
Revenue from Charges for Services												
4619	Road Maint/Snow Removal	464,374	288,008	551,039	121,685	350,000	-	350,000	282,586	-	20,746	303,333
4620	Road Signs	2,316	2,346	2,386	1,351	2,000	-	2,000	328	-	259	587
4641	Vehicle Repair Fees	438,947	392,942	431,003	162,219	350,000	-	350,000	130,912	39,206	65,700	235,817
Total Revenue from Chgs for Services		905,637	683,296	984,428	285,254	702,000	-	702,000	413,826	39,206	86,705	539,737
Revenue from Miscellaneous Sources												
4706	Sale Of Road Materials	2,221	-	1,816	1,816	-	-	-	-	-	-	-
4708	Gas Sales	257,352	228,914	219,109	95,863	220,000	-	220,000	42,044	23,864	16,141	82,049
4731	Miscellaneous Receipts	18,978	35,226	31,099	15,524	15,000	-	15,000	82,759	2,170	1,506	86,436
4734	Tire Recycling Fee	543	66	582	198	120	-	120	-	210	-	210
Total Revenue from Other Sources		279,095	264,206	252,605	113,400	235,120	-	235,120	124,804	26,244	17,647	168,695
Revenue Earned from Interest												
4806	Interest On Checking Acct	10,917	-	-	-	-	-	-	-	-	-	-
Total Revenue Earned from Interest		10,917	-	-	-	-	-	-	-	-	-	-
Surplus, Borrowing and Transfers												
4901	Cash Balance July 1st	4,242,516	2,955,860	4,271,923	4,271,923	4,063,270	-	4,063,270	4,123,253	-	-	4,123,253
4910	Transfer From Other Funds	200,000	3,696,300	765,000	-	6,700,000	-	6,700,000	-	-	-	-
Total Surplus, Borrowing and Transfers		4,442,516	6,652,160	5,036,923	4,271,923	10,763,270	-	10,763,270	4,123,253	-	-	4,123,253
Grand Total Revenue Road Fund		10,393,975	11,263,091	10,643,686	7,288,461	18,603,110	-	18,603,110	6,258,059	572,274	351,096	7,181,429

**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	November	FY 2026 YTD	Encumbrance
Office of Road Supervisor (6103)													
102	Statutory Appointee	133,527	131,436	137,189	57,657	143,370	-	143,370	37,741	10,962	11,040	59,742	-
165	Admin Staff Salary	116,243	119,921	131,897	56,579	147,570	-	147,570	38,852	11,358	11,498	61,709	-
178	Overtime	776	364	1,856	1,041	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	8,501	22,540	-	22,540	5,701	1,655	1,669	9,025	-
202	Retirement	65,291	59,089	53,701	22,721	54,840	-	54,840	14,342	4,161	4,197	22,699	-
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	32,848	77,640	-	77,640	20,903	5,972	5,972	32,848	-
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	251	1,200	-	1,200	108	22	53	182	-
Total Office of Road Supervisor		421,595	419,395	435,217	179,774	463,490	-	463,490	118,168	34,153	34,429	186,750	-
Roads (6105)													
143	Road Worker Wages	1,043,128	1,114,026	1,164,191	475,362	1,427,230	-	1,427,230	322,134	101,458	100,630	524,222	-
178	Overtime	26,081	16,038	36,464	7,241	40,000	-	40,000	4,685	2,798	2,360	9,844	-
186	Longevity	3,044	3,113	2,321	-	2,420	-	2,420	-	-	-	-	-
201	Social Security	80,997	84,873	90,889	36,089	112,640	-	112,640	24,493	7,829	7,740	40,062	-
202	Retirement	222,323	231,001	209,013	80,621	261,030	-	261,030	53,295	17,142	16,913	87,351	-
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	152,280	393,850	-	393,850	84,055	23,917	23,917	131,889	-
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	14,581	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	44,226	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	111,651	302,000	-	302,000	-	-	6,887	6,887	9,057
334	Building And Grounds	586,373	372,012	12,719	6,295	19,039	-	19,039	6,409	1,277	222	7,909	-
340.160	Vehicle Repairs / Fleet	130,150	97,622	116,716	41,358	150,000	-	150,000	36,049	14,399	10,406	60,855	69,145
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	26,979	232,480	-	232,480	12,616	11,812	4,292	28,720	80,010
398.135	Contract Paving	825,778	566,214	564,659	556,559	1,596,600	997,540	2,594,140	-	-	-	-	997,540
405	Asphalt	29,931	37,369	34,958	17,561	50,000	-	50,000	15,524	9,220	771	25,515	13,995
409	Crushed Stone And Gravel	7,045	10,159	10,172	-	15,000	-	15,000	1,166	-	1,978	3,144	585
429	Gasoline	468	-	47	20	720	-	720	-	-	-	-	-
429.097	Gasoline / Fleet Charges	89,990	71,572	80,392	29,161	82,500	-	82,500	18,427	7,045	6,994	32,467	47,533
445	Office Supplies	9,261	9,099	14,397	4,881	17,330	-	17,330	1,783	686	586	3,055	601
447	Road Materials	15,604	17,360	23,140	7,270	25,000	-	25,000	6,054	227	2,703	8,984	-
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	-	-	102,184	102,184	3,514
469	Sign Material	37,836	35,879	35,310	19,982	50,000	-	50,000	166	1,353	6,942	8,460	-
471	Salt	189,594	74,802	231,360	-	205,810	-	205,810	-	56,962	-	56,962	4,878
475	Tools	10,542	32,393	15,633	5,791	15,380	-	15,380	2,236	1,654	72	3,962	-
481	Uniforms	23,101	19,686	22,738	11,908	31,890	-	31,890	7,151	1,914	2,476	11,540	16,349
515.094	Building Demolition	36,973	453	-	-	45,000	-	45,000	450	-	-	450	-
573	Telephone	13,730	13,277	13,631	5,441	15,300	-	15,300	3,973	1,090	624	5,687	-
02 - Road Fund - Expenditures													18 of 48

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

						Original		Current				FY 2026	
Account Title		FY 2023	FY 2024	FY 2025	YTD FY 2025	Budget	Adj	Budget	1st Qtr	October	November	YTD	Encumbrance
578	Utilities	19,757	18,830	21,446	5,990	30,120	-	30,120	4,126	1,124	1,145	6,394	-
580	Stormwater Fees	642	399	335	166	6,000	-	6,000	87	-	-	87	-
581	Water And Sewer	5,826	6,572	7,734	4,877	8,700	-	8,700	3,611	-	2,978	6,589	-
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	-	-	-	-	-
Total Roads		4,961,272	3,758,870	3,860,177	1,748,671	10,432,300	1,797,959	12,230,259	1,354,074	388,135	302,822	2,045,031	1,405,310
Fleet Operations (6500)													
147	Maintenance Per Wages	315,944	268,694	306,183	119,015	418,700	-	418,700	95,949	27,836	28,160	151,946	-
178	Overtime	5,850	7,202	10,612	4,204	11,000	-	11,000	4,622	781	705	6,108	-
186	Longevity	77	-	-	-	-	-	-	-	-	-	-	-
189	Unused Sick Pay	15,748	-	-	-	-	-	-	-	-	-	-	-
201	Social Security	25,015	20,179	23,342	9,098	32,880	-	32,880	7,369	2,097	2,118	11,584	-
202	Retirement	56,364	61,562	51,777	21,810	73,310	-	73,310	15,287	4,065	4,030	23,382	-
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	32,488	116,160	-	116,160	30,983	8,852	8,506	48,342	-
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	9,711	52,250	-	52,250	7,621	-	1,211	8,832	-
336	Equipment Repairs	15,114	9,255	13,451	2,243	21,000	15,000	36,000	4,279	24,232	180	28,691	-
340.160	Vehicle Repairs / Fleet	1,529	2,636	109	-	3,300	-	3,300	-	886	326	1,212	-
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	-	262	1,372	-
415	Diesel Fuel	82,860	51,356	58,976	15,950	82,080	-	82,080	5,948	6,783	6,293	19,024	-
427	Garage Maint & Supplies	11,756	16,977	18,555	6,115	22,000	-	22,000	3,552	1,381	1,511	6,444	8,039
429	Gasoline	178,004	169,564	149,446	58,138	180,000	(15,000)	165,000	29,224	10,610	18,623	58,457	3,908
439	Lubricants	11,357	13,883	12,563	4,142	17,000	-	17,000	313	4,648	116	5,076	3,075
443	Repair Parts	182,626	156,631	214,609	67,985	209,000	-	209,000	67,302	24,705	26,596	118,603	51,797
445	Office Supplies	2,135	2,042	2,486	1,380	4,400	-	4,400	337	140	168	645	181
475	Tools	17,959	16,314	14,468	3,823	15,000	-	15,000	4,410	540	23	4,973	6,869
479	Tires	72,603	59,134	53,727	17,575	80,000	-	80,000	12,867	5,286	5,099	23,252	6,000
481	Uniforms	4,142	3,452	5,710	3,295	6,940	-	6,940	1,475	953	373	2,801	846
543	Vehicle Lic And Registrat	679	894	764	109	2,000	-	2,000	105	18	38	161	-
573	Telephone	601	665	1,104	523	1,500	-	1,500	328	77	-	405	-
Total Fleet Operations		1,172,472	998,309	1,078,629	378,350	1,371,060	-	1,371,060	293,537	124,117	104,338	521,992	80,714
Capital Projects (8099)													
713	Road Equipment	116,953	586,587	356,629	-	214,000	253,574	467,574	220,274	-	-	220,274	153,388
721	Machinery And Equipment	376,768	356,067	83,707	-	583,020	84,000	667,020	158,999	-	-	158,999	-
723	Motor Vehicles	379,854	871,941	672,441	238,809	886,240	641	886,881	60,683	-	-	60,683	11,330
741	Other Capital Projects	-	-	33,579	33,579	234,420	-	234,420	-	-	-	-	124,029
Total Capital Projects		873,575	1,814,594	1,146,356	238,809	1,917,680	338,215	2,255,895	439,957	-	-	439,957	288,746
General Administration (9100)													
567	Refunds	9,201	-	54	-	1,000	-	1,000	-	-	-	-	-
Total General Administration		9,201	-	54	-	1,000	-	1,000	-	-	-	-	-
Contingent Appropriations (9200)													
999	Reserve For Transfer	-	-	-	-	4,417,580	(2,136,174)	2,281,406	-	-	-	-	-
Total Contingent Appropriations		-	-	-	-	4,417,580	(2,136,174)	2,281,406	-	-	-	-	-
Grand Total Roads Fund - 02		7,438,115	6,991,168	6,520,433	2,545,604	18,603,110	-	18,603,110	2,205,735	546,406	441,588	3,193,730	1,774,771

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	November	FY 2026 YTD
CASH BALANCE JULY 1ST	1,884,295	1,413,784	1,408,223	1,408,223	1,400,780	-	1,400,780	1,795,071	-	-	1,795,071
Revenue from Operations											
Total Intragovernmental Revenue	8,450,352	4,226,694	4,194,975	2,045,692	4,717,410	-	4,717,410	1,477,630	242,366	419,777	2,139,773
Total Revenue from Charges for Services	64,796	61,667	90,195	23,247	61,000	-	61,000	9,076	10,616	6,650	26,342
Total Revenue from Other Sources	1,304,888	1,307,610	1,232,684	493,148	1,211,000	-	1,211,000	280,607	173,002	120,232	573,842
Total Revenue Earned from Interest	9,677	8,713	-	-	-	-	-	-	-	-	-
Total Revenue from Operations	9,829,713	5,604,685	5,517,853	2,562,087	5,989,410	-	5,989,410	1,767,314	425,984	546,658	2,739,957
Expenditures											
Total Jail Operations	12,584,293	13,875,530	14,807,649	5,952,456	16,164,600	-	16,164,600	4,147,996	1,252,227	1,299,448	6,699,671
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	33,917	56,274
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	1,729,255	4,950,760	-	4,950,760	1,114,331	320,586	329,627	1,764,544
Total Expenditures	17,720,224	19,636,746	20,446,255	8,401,861	22,000,360	-	22,000,360	5,679,253	1,595,170	1,662,992	8,937,415
Net Activity Before Transfers and Contingent Appr.	(7,890,511)	(14,032,062)	(14,928,401)	(5,839,774)	(16,010,950)	-	(16,010,950)	(3,911,940)	(1,169,185)	(1,116,334)	(6,197,459)
Transfers and Contingent Appropriations											
Total Transfers	7,420,000	14,026,500	15,315,250	4,500,000	17,000,000	-	17,000,000	2,550,000	1,000,000	1,000,000	4,550,000
Total Contingent Appropriations	-	-	-	-	(2,389,830)	-	(2,389,830)	-	-	-	-
Total Transfers and Contingent Appropriations	7,420,000	14,026,500	15,315,250	4,500,000	14,610,170	-	14,610,170	2,550,000	1,000,000	1,000,000	4,550,000
Cash Balance	1,413,784	1,408,223	1,795,071	68,449	-	-	-	433,132	263,947	147,613	147,613

**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	November	FY 2026 YTD
Intragovernmental Revenue												
4502	Housing Federal Prisoners	76	58,157	176,589	97,906	822,000	-	822,000	437,992	8,455	261,735	708,182
4503	Federal Grants Reimbursed	957,577	456,559	500,989	195,891	855,000	-	855,000	107,441	10,604	17,244	135,289
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	21,333	63,000	-	63,000	12,333	6,167	6,167	24,667
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	92,047	200,000	-	200,000	111,511	6,835	7,368	125,714
4535	Court Costs-Jail Opns	61,763	41,551	53,594	13,862	47,410	-	47,410	13,404	3,581	3,339	20,324
4537	State Prisoners	3,132,895	2,472,190	2,233,758	1,009,320	1,900,000	-	1,900,000	371,857	117,121	123,724	612,702
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	4,000	15,000	-	15,000	2,400	-	200	2,600
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
Total Intragovernmental Revenue		8,450,352	4,226,694	4,194,975	2,045,692	4,717,410	-	4,717,410	1,477,630	242,366	419,777	2,139,773
Revenue from Charges for Services												
4624	Home Incarceration Fees	58,350	55,442	83,530	20,892	55,000	-	55,000	7,841	9,566	6,251	23,658
4633	Bond Collection Fees	6,447	6,225	6,665	2,355	6,000	-	6,000	1,235	1,050	399	2,684
Total Revenue from Charges for Services		64,796	61,667	90,195	23,247	61,000	-	61,000	9,076	10,616	6,650	26,342
Revenue from Miscellaneous Sources												
4702	Telephone Commission	466,839	494,740	500,848	236,105	500,000	-	500,000	139,846	49,478	49,338	238,662
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	12,111	62,481
4727.012	Prisoner Housing Fees	652,101	641,455	579,908	201,693	560,000	-	560,000	111,682	100,315	58,783	270,780
4731	Miscellaneous Receipts	1,729	6,302	3,262	1,400	-	-	-	1,511	359	-	1,870
Total Revenue from Other Sources		1,304,888	1,307,610	1,232,684	493,148	1,211,000	-	1,211,000	280,607	173,002	120,232	573,842
Revenue from Surplus, Borrowing and Transfers												
4901	Cash Balance July 1st	1,884,295	1,413,784	1,408,223	1,408,223	1,400,780	-	1,400,780	1,795,071	-	-	1,795,071
4910	Transfer From Other Funds	7,420,000	14,026,500	15,315,250	4,500,000	17,000,000	-	17,000,000	2,550,000	1,000,000	1,000,000	4,550,000
Total Surplus, Borrowing and Transfers		9,304,295	15,440,284	16,723,473	5,908,223	18,400,780	-	18,400,780	4,345,071	1,000,000	1,000,000	6,345,071
Grand Total Revenue Jail Fund - 03		19,134,008	21,044,969	22,241,326	8,470,310	24,390,190	-	24,390,190	6,112,385	1,425,984	1,546,658	9,085,028

**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	November	FY 2026 YTD	Encumbrance
Jail Operations (5101)													
101	Elected Official	128,688	141,219	148,830	62,070	156,990	-	156,990	40,640	11,611	11,611	63,863	-
123	Jail Personnel	5,474,769	6,483,214	7,243,220	2,913,305	8,107,030	(30,250)	8,076,780	2,050,584	609,406	614,734	3,274,725	-
123.171	Jail Personnel EHM	262,602	284,390	368,847	161,663	346,910	-	346,910	82,623	21,991	21,366	125,980	-
178	Overtime	1,262,045	1,205,570	930,654	443,790	1,000,000	-	1,000,000	249,638	57,238	50,471	357,347	-
186	Longevity	4,152	3,847	2,063	-	2,960	-	2,960	-	-	-	-	-
187	Holiday Pay	184,314	205,000	235,531	70,209	257,080	-	257,080	51,350	-	26,802	78,151	-
189	Unused Sick Pay	-	-	23,703	-	-	30,250	30,250	-	-	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	217,305	566,000	-	566,000	131,432	-	46,509	177,941	46,509
302	Advertising	573	4,995	325	-	2,000	-	2,000	-	-	-	-	-
315.163	Food Prep Service	832,142	698,673	788,645	322,508	850,000	-	850,000	216,752	70,480	84,037	371,269	13,492
318	Data Processing Services	68,317	92,458	110,330	100	127,920	-	127,920	24,632	2,031	2,031	28,693	-
334	Building And Grounds	39,282	61,941	54,450	7,212	50,000	-	50,000	6,391	1,911	2,381	10,682	11,341
340	Vehicle Maintenance	4,240	3,262	3,214	1,264	3,800	-	3,800	626	220	345	1,191	-
343	Medical Services	-	3,496	-	-	5,000	-	5,000	-	-	-	-	-
348	Program Support	475,345	268,981	340,204	182,876	566,000	-	566,000	32,236	40,195	-	72,432	1,612
366	Solid Waste Collection	21,564	19,687	21,250	8,752	22,000	-	22,000	3,316	1,693	2,318	7,327	-
386	Jail Medical Contract	2,376,641	2,516,997	2,396,469	921,290	2,500,000	-	2,500,000	941,755	247,251	204,167	1,393,173	35,085
398	Contracted Services-Other	9,555	4,590	5,931	2,170	38,500	-	38,500	1,678	404	682	2,764	-
411	Custodial Supplies	89,980	146,966	103,597	16,343	90,000	-	90,000	13,728	968	12,101	26,797	-
429	Gasoline	11,219	10,561	11,000	5,601	12,000	-	12,000	5,367	2,303	1,702	9,372	1,919
429.097	Gasoline / Fleet Charges	88	59	500	180	500	-	500	182	50	27	259	-
435	Home Incarceration Progra	95,002	62,490	64,803	16,323	75,000	-	75,000	15,615	5,425	5,910	26,949	-
445	Office Supplies	22,512	26,235	26,159	9,591	28,000	-	28,000	5,973	962	1,743	8,678	270
453	Prisoner Hygiene	59,597	79,999	59,120	23,394	60,000	-	60,000	11,548	7,978	7,978	27,504	640
465	Prisoner Clothing	13,766	7,247	11,896	3,261	15,000	-	15,000	-	-	2,911	2,911	6,612
481	Uniforms	35,222	37,197	54,922	37,541	45,000	-	45,000	19,812	5,100	4,022	28,935	-
547	Medical Claims	-	172,894	359,519	155,258	250,000	-	250,000	96,478	28,448	119,289	244,215	-
573	Telephone	39,279	41,825	31,760	13,907	35,000	-	35,000	8,539	2,569	1,981	13,089	-
576	Travel	24,151	31,303	32,698	14,081	50,000	-	50,000	5,295	597	1,057	6,950	-
577	Travel With/After Prisonr	1,049	784	1,138	-	1,600	-	1,600	14	-	-	14	1,057
578	Utilities	316,554	307,509	322,508	144,180	342,000	-	342,000	71,219	55,679	19,138	146,036	-
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	40,174	165,000	-	165,000	10,799	17,512	6,459	34,770	28,690
707	Food Service Equipment	24,612	39,013	40,841	6,648	45,000	-	45,000	4,847	430	13,208	18,484	-
717	Law Enforcement Equipment	26,406	27,356	42,203	17,554	35,000	-	35,000	17,847	-	1,318	19,165	3,098
725	Office Equipment	19,220	41,381	34,882	16,183	48,000	-	48,000	4,990	2,444	2,902	10,336	1,688
Total Jail Operations		12,584,293	13,875,530	14,807,649	5,952,456	16,164,600	-	16,164,600	4,147,996	1,252,227	1,299,448	6,699,671	152,013
Juvenile (5102)													
387	Detention Expense	906	9,116	-	-	10,000	-	10,000	-	-	-	-	-
Total Juvenile		906	9,116	-	-	10,000	-	10,000	-	-	-	-	-
Capital Projects (8099)													
741	Other Capital Projects	641,614	986,553	745,764	319,900	447,500	-	447,500	-	22,357	33,917	56,274	-
Total Capital Projects		641,614	986,553	745,764	319,900	447,500	-	447,500	-	22,357	33,917	56,274	-
General Administration (9100)													
529	Insurance	300,000	350,000	400,000	400,000	425,000	-	425,000	416,927	-	-	416,927	-
551	Membership Dues	250	1,575	1,825	250	2,500	-	2,500	-	-	-	-	-
Total General Administration		326,094	351,575	401,825	400,250	427,500	-	427,500	416,927	-	-	416,927	-
Contingent Appropriations (9200)													

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	November	FY 2026 YTD	Encumbrance
999	Reserve For Transfer	-	-	-	-	2,389,830	-	2,389,830	-	-	-	-	-
	Total Contingent Appropriations	-	-	-	-	2,389,830	-	2,389,830	-	-	-	-	-
Appropriations for Transfer (9300)													
Fringe Benefits (9400)													
201	Social Security	549,740	622,704	670,588	273,336	756,500	-	756,500	185,100	52,330	56,624	294,053	-
202	Retirement	1,815,318	1,866,903	1,679,726	713,267	1,846,850	-	1,846,850	420,208	118,708	122,906	661,823	-
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	742,652	1,961,940	-	1,961,940	509,022	149,549	150,097	808,668	-
207	Disability Insurance	46,770	47,020	62,180	-	63,660	-	63,660	-	-	-	-	-
208	Unemployment Insurance	3,776	2,917	2,909	-	7,650	-	7,650	-	-	-	-	-
209	Workers Compensation	192,890	209,000	257,970	-	264,130	-	264,130	-	-	-	-	-
	Total Fringe Benefits	4,167,317	4,413,972	4,491,017	1,729,255	4,950,760	-	4,950,760	1,114,331	320,586	329,627	1,764,544	-
Grand Total Jail Fund - 03		17,720,224	19,636,746	20,446,255	8,401,861	24,390,190	-	24,390,190	5,679,253	1,595,170	1,662,992	8,937,415	152,013

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	November	FY 2026 YTD
CASH BALANCE JULY 1ST	6,735	6,735	-	-	-	-	-	-	-	-	-
Revenue from Operations											
Total Intragovernmental Revenue	-	-	-	-	-	-	-	-	-	-	-
Total Revenue Earned from Interest	-	-	-	-	-	-	-	-	-	-	-
Total Revenue from Operations	-	-	-	-	-	-	-	-	-	-	-
Expenditures											
Road Materials	-	6,735	-	-	-	-	-	-	-	-	-
Total Expenditures	-	6,735	-	-	-	-	-	-	-	-	-
Net Activity Before Transfers and Contingent A	-	(6,735)	-	-	-	-	-	-	-	-	-
Transfers and Contingent Appropriations											
Total Transfers	-	-	-	-	-	-	-	-	-	-	-
Total Contingent Appropriations	-	-	-	-	-	-	-	-	-	-	-
Total Transfers and Contingent Appropriations	-	-	-	-	-	-	-	-	-	-	-
Cash Balance	6,735	-	-	-	-	-	-	-	-	-	-

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

Account Title		FY 2023	FY 2024	FY 2025	YTD FY 2025	Original Budget	Adj	Current Budget	1st Qtr	October	November	FY 2026 YTD
Intragovernmental Revenue												
4528	Coal Impact Fees	-	-	-	-	-	-	-	-	-	-	-
Total Intragovernmental Revenue		-	-	-	-	-	-	-	-	-	-	-
Revenue Earned from Interest												
4802	INTEREST EARNED ON CDS	-	-	-	-	-	-	-	-	-	-	-
4806	INTEREST ON CHECKING ACCT	-	-	-	-	-	-	-	-	-	-	-
Total Revenue Earned from Interest		-	-	-	-	-	-	-	-	-	-	-
Surplus, Borrowing and Transfers												
4901	Cash Balance July 1st	6,735	6,735	-	-	-	-	-	-	-	-	-
Total Surplus, Borrowing and Transfers		6,735	6,735	-	-	-	-	-	-	-	-	-
Grand Total Revenue LGEA Fund - 04		6,735	6,735	-	-	-	-	-	-	-	-	-

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

Account Title	FY 2023	FY 2024	FY 2025	YTD FY 2025	Original Budget	Adj	Current Budget	1st Qtr	October	November	FY 2026 YTD
LGEA Road Maintenance Expenditures (6106)											
447 Road Materials	-	6,735	-	-	-	-	-	-	-	-	-
Total LGEA Road Maint Exp	-	6,735	-	-	-	-	-	-	-	-	-
Contingent Appropriations (9200)											
999 Reserve for Transfer	-	-	-	-	-	-	-	-	-	-	-
Total Contingent Appropriations	-	-	-	-	-	-	-	-	-	-	-
Grand Total LGEA Fund 4	-	6,735	-	-	-	-	-	-	-	-	-

Kenton County Fiscal Court
 CDBG Funds - 7
 Summary

FY 2026	FY 2023	FY 2024	FY 2025	YTD FY 2025	Original Budget	Adj	Current Budget	1st Qtr	October	November	FY 2026 YTD
CASH BALANCE JULY 1ST	-	-	-	-	-	-	-	-	-	-	-
Revenue from Operations											
Total Intragovernmental Revenue	208,073	199,000	404,000	205,000	601,000	-	601,000	1,000	-	-	1,000
Total Revenue from Other Sources	-	-	-	-	-	-	-	-	-	-	-
Total Revenue Earned from Interest	-	-	-	-	-	-	-	-	-	-	-
Total Revenue from Operations	208,073	199,000	404,000	205,000	601,000	-	601,000	1,000	-	-	1,000
Expenditures											
Total CDBG Expenditures	208,073	199,000	404,000	205,000	601,000	-	601,000	1,000	-	-	1,000
Total Expenditures	208,073	199,000	404,000	205,000	601,000	-	601,000	1,000	-	-	1,000
Net Activity Before Transfers and Contingent A	-	-	-	-	-	-	-	-	-	-	-
Transfers and Contingent Appropriations											
Total Transfers	-	-	-	-	-	-	-	-	-	-	-
Total Contingent Appropriations	-	-	-	-	-	-	-	-	-	-	-
Total Transfers and Contingent Appropriations	-	-	-	-	-	-	-	-	-	-	-
Cash Balance	-	-	-	-	-	-	-	-	-	-	-

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

Account Title	FY 2023	FY 2024	FY 2025	YTD FY 2025	Original Budget	Adj	Current Budget	1st Qtr	October	November	FY 2026 YTD
Intragovernmental Revenue											
4504 Federal Grants	208,073	199,000	404,000	205,000	601,000	-	601,000	1,000	-	-	1,000
Total Intragovernmental Revenue	208,073	199,000	404,000	205,000	601,000	-	601,000	1,000	-	-	1,000
Revenue from Miscellaneous Sources											
Total Revenue from Other Sources	-	-	-	-	-	-	-	-	-	-	-
Revenue Earned from Interest											
Total Revenue Earned from Interest	-	-	-	-	-	-	-	-	-	-	-
Surplus, Borrowing and Transfers											
4901 Cash Balance July 1st	-	-	-	-	-	-	-	-	-	-	-
Total Surplus, Borrowing and Transfers	-	-	-	-	-	-	-	-	-	-	-
Grand Total Revenue CDBG Fund 07	208,073	199,000	404,000	205,000	601,000	-	601,000	1,000	-	-	1,000

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

Account Title	FY 2023	FY 2024	FY 2025	YTD FY 2025	Original Budget	Adj	Current Budget	1st Qtr	October	November	FY 2026 YTD	Encumbrance
CDBG Fund Expenditures (5076)												
342 County Match/Grant	208,073	199,000	404,000	205,000	601,000	-	601,000	1,000	-	-	1,000	-
Total CDBG Expenditures	208,073	199,000	404,000	205,000	601,000	-	601,000	1,000	-	-	1,000	-
Contingent Appropriations (9200)												
999 Reserve for Transfer	-	-	-	-	-	-	-	-	-	-	-	-
Total Contingent Appropriation:	-	-	-	-	-	-	-	-	-	-	-	-
Grand Total CDBG Fund 7	208,073	199,000	404,000	205,000	601,000	-	601,000	1,000	-	-	1,000	-

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

FY 2026	FY 2023	FY 2024	FY 2025	YTD FY 2025	Original Budget	Adj	Current Budget	1st Qtr	October	November	FY 2026 YTD
CASH BALANCE JULY 1ST	233,596	308,998	297,276	297,276	429,900	-	429,900	429,900	-	-	429,900
Revenue from Operations											
Total Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Total Miscellaneous Revenues	150,162	185,524	37,500	25,000	100,000	-	100,000	25,000	-	12,500	37,500
Total Interest Earned	686	-	-	-	-	-	-	-	-	-	-
Total Revenue from Operations	150,848	185,524	37,500	25,000	100,000	-	100,000	25,000	-	12,500	37,500
Expenditures											
Total Golf Course Operations	67,896	153,006	72,427	21,509	85,000	62,625	147,625	28,661	64,777	1,575	95,013
Total Golf Food and Beverage	-	-	-	-	-	-	-	-	-	-	-
Total Golf COGS Food and Beverage	-	-	-	-	-	-	-	-	-	-	-
Total Capital Projects	307,550	289,750	451,048	431,048	4,000,000	-	4,000,000	-	13,650	-	13,650
Total Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Fringe Benefits Food & Beverage	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	375,446	442,756	523,476	452,557	4,085,000	62,625	4,147,625	28,661	78,427	1,575	108,663
Net Activity Before Transfers and Contingent Appr.	(224,598)	(257,232)	(485,976)	(427,557)	(3,985,000)	(62,625)	(4,047,625)	(3,661)	(78,427)	10,925	(71,163)
Transfers and Contingent Appropriations											
Total Transfers	300,000	245,510	618,600	150,000	4,500,000	-	4,500,000	-	-	-	-
Total Contingent Appropriations	-	-	-	-	(944,900)	62,625	(882,275)	-	-	-	-
Total Transfers and Contingent Appropriations	300,000	245,510	618,600	150,000	3,555,100	62,625	3,617,725	-	-	-	-
Cash Balance	308,998	297,276	429,900	19,719	-	-	-	426,239	347,812	358,737	358,737

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	November	FY 2026 YTD
Revenue from Miscellaneous Revenues												
4731	Miscellaneous Receipts	150,162	185,524	37,500	25,000	100,000	-	100,000	25,000	-	12,500	37,500
Total Miscellaneous Revenues		150,162	185,524	37,500	25,000	100,000	-	100,000	25,000	-	12,500	37,500
Revenue from Surplus and Transfers												
4901	Cash Balance July 1st	233,596	308,998	297,276	297,276	429,900	-	429,900	429,900	-	-	429,900
4910	Transfer From Other Funds	300,000	245,510	618,600	150,000	4,500,000	-	4,500,000	-	-	-	-
Total Surplus and Transfers		533,596	554,508	915,876	447,276	4,929,900	-	4,929,900	429,900	-	-	429,900
Total Revenue - Golf Fund		684,443	740,032	953,376	472,276	5,029,900	-	5,029,900	454,900	-	12,500	467,400

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

Account Title	FY 2023	FY 2024	FY 2025	YTD FY 2025	Original Budget	Adj	Current Budget	1st Qtr	October	November	FY 2026 YTD	Encumbrance
Golf Course Operations (5403)												
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	21,478	25,000	62,625	87,625	18,735	55,977	1,575	76,287	2,976
Total Golf Course Operations	67,896	153,006	72,427	21,509	85,000	62,625	147,625	28,661	64,777	1,575	95,013	9,176
Capital Projects (8099)												
5718 Park Construction Project	299,210	289,750	422,500	402,500	4,000,000	-	4,000,000	-	13,650	-	13,650	49,500
5721 Machinery And Equipment	8,340	-	28,548	28,548	-	-	-	-	-	-	-	-
Total Capital Projects	307,550	289,750	451,048	431,048	4,000,000	-	4,000,000	-	13,650	-	13,650	49,500
Contingent Appropriations (9200)												
5999 Reserve For Transfer	-	-	-	-	944,900	(62,625)	882,275	-	-	-	-	-
Total Contingen Appropriations	-	-	-	-	944,900	(62,625)	882,275	-	-	-	-	-
Grand Total Golf	375,446	442,756	523,476	452,557	5,029,900	-	5,029,900	28,661	78,427	1,575	108,663	58,676

Kenton County Fiscal Court
COLT Fund - 23
Summary

FY 2026	FY 2023	FY 2024	FY 2025	YTD FY 2025	Original Budget	Adj	Current Budget	1st Qtr	October	November	FY 2026 YTD
Cash Balance July 1st	15,129,754	17,887,382	13,046,765	13,046,765	12,509,340	-	12,509,340	13,361,077	-	-	13,361,077
Revenue from Operations											
Total Revenue from Taxes	20,352,913	5,271,287	4,841,948	1,720,938	4,835,000	-	4,835,000	1,193,555	67,212	873,254	2,134,021
Total Intragovernmental Revenue	690,126	-	-	-	-	-	-	-	-	-	-
Total Miscellaneous Revenues	296,109	-	-	-	-	-	-	-	-	-	-
Total Revenue Earned from Interest	39,123	91,045	73,365	-	75,000	-	75,000	-	-	-	-
Total Revenue from Operations	21,378,271	5,362,332	4,915,312	1,720,938	4,910,000	-	4,910,000	1,193,555	67,212	873,254	2,134,021
Expenditures											
Total MHMR Services	2,290,729	2,494,776	3,102,812	1,943,348	3,397,540	490,200	3,887,740	1,034,354	434,016	389,741	1,858,111
Total Senior Services	418,938	505,285	600,953	168,146	1,323,500	152,133	1,475,633	545,436	56,063	51,271	652,771
Total Health Care	165,548	202,889	171,000	56,392	184,580	-	184,580	10,078	16,020	10,530	36,628
Total TANK	8,405,429	-	-	-	-	-	-	-	-	-	-
Total Parking Garage	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	11,280,643	3,202,949	3,874,766	2,167,886	4,905,620	642,333	5,547,953	1,589,868	506,099	451,543	2,547,510
Net Activity Before Transfers and Contingent A	10,097,628	2,159,383	1,040,547	(446,947)	4,380	(642,333)	(637,953)	(396,313)	(438,887)	421,711	(413,489)
Transfers and Contingent Appropriations											
Total Transfers	(7,340,000)	(7,000,000)	(726,234)	-	-	-	-	-	-	-	-
Total Contingent Appropriations	-	-	-	-	(12,513,720)	642,333	(11,871,387)	-	-	-	-
Total Transfers and Contingent Appropriations	(7,340,000)	(7,000,000)	(726,234)	-	(12,513,720)	642,333	(11,871,387)	-	-	-	-
Cash Balance	17,887,382	13,046,765	13,361,077	12,599,817	-	-	-	12,964,764	12,525,877	12,947,588	12,947,588

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	November	FY 2026 YTD
Revenue from Taxes											
4134 Occupational License Fees	-	-	-	-	4,835,000	-	4,835,000	-	-	-	-
4134.065 Mental Health	3,101,029	3,512,362	3,226,432	1,146,707	-	-	-	795,341	44,787	581,904	1,422,032
4134.066 Seniors	1,551,724	1,758,926	1,615,516	574,231	-	-	-	398,214	22,424	291,350	711,989
4134.067 Transportation	15,700,160	-	-	-	-	-	-	-	-	-	-
Total Revenue from Taxes	20,352,913	5,271,287	4,841,948	1,720,938	4,835,000	-	4,835,000	1,193,555	67,212	873,254	2,134,021
Revenue Earned from Interest											
4808 Interest On Asset Mgmt Ac	39,123	91,045	73,365	-	75,000	-	75,000	-	-	-	-
Total Revenue Earned from Interest	39,123	91,045	73,365	-	75,000	-	75,000	-	-	-	-
Revenue from Surplus, Borrowing and Transfers											
4901 Cash Balance July 1st	15,129,754	10,887,382	13,046,765	13,046,765	12,509,340	-	12,509,340	13,361,077	-	-	13,361,077
Total Surplus, Borrowing and Transfers	7,789,754	27,137,096	12,320,530	13,046,765	12,509,340	-	12,509,340	13,361,077	-	-	13,361,077
Grand Total COLT Fund	29,168,025	32,499,428	17,235,843	14,767,703	17,419,340	-	17,419,340	14,554,632	67,212	873,254	15,495,098

**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	November	FY 2026 YTD	Encumbrance
MHMR Services (5233)												
301 Accounting Services	90,000	90,000	90,000	-	90,000	-	90,000	-	-	-	-	-
315.165 Ten-Ten Program	47,854	82,420	107,625	53,320	120,000	-	120,000	37,897	9,483	11,116	58,496	-
363 Psychiatric Evaluations	22,027	24,000	42,000	16,250	20,000	-	20,000	8,000	4,250	3,000	15,250	250
398.104 Catholic Charities	115,000	120,000	127,500	62,711	139,000	-	139,000	13,155	34,562	38,862	86,579	-
398.105 The Point	10,500	24,815	47,605	43,751	70,000	-	70,000	21,400	17,266	21,682	60,348	-
398.106 Family Nurt.	80,000	100,000	124,940	88,960	140,000	-	140,000	49,777	29,911	23,838	103,526	-
398.107 Nky Regional Mh Court	70,000	52,340	57,550	23,690	75,000	-	75,000	-	-	24,278	24,278	-
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	6,161	24,568	-
398.111 Mh Association	15,638	32,306	42,340	10,889	50,130	-	50,130	9,899	5,913	9,872	25,684	-
398.113 Women C.C.	49,276	50,170	58,000	52,358	67,700	-	67,700	13,435	-	26,900	40,336	-
398.114 Welcome House	155,000	165,000	170,000	146,559	200,000	-	200,000	86,485	25,429	24,840	136,755	-
398.117 Holly Hill	32,149	41,780	32,873	22,108	80,000	-	80,000	-	-	-	-	-
398.180 Community Services Of NKY	-	-	5,010	1,493	5,010	-	5,010	2,366	597	1,016	3,979	-
398.118 St Vincent Depaul	24,382	28,735	26,640	14,872	37,325	-	37,325	7,724	3,010	2,248	12,982	-
398.119 Diocesan Catholic	55,000	65,000	36,375	17,412	92,540	-	92,540	35,655	10,742	10,030	56,427	-
398.120 Brighton Center	55,000	60,000	69,961	14,922	140,000	-	140,000	30,850	13,143	8,687	52,680	-
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	29,153	83,830	-	83,830	31,137	7,984	9,181	48,302	-
398.123 Addiction Help Line	48,576	52,479	-	-	-	-	-	-	-	-	-	-
398.125 Mentoring Plus	18,590	21,000	12,155	5,118	35,000	-	35,000	540	750	330	1,620	-
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	71,482	120,000	-	120,000	113,423	1,577	-	115,000	-
398.129 Learning Grove	-	-	20,000	7,750	20,000	-	20,000	-	2,250	2,250	4,500	-
399.098 Bawac Work Services	178,000	185,000	195,000	93,514	222,870	-	222,870	59,340	21,558	23,182	104,080	-
398.181 In5	-	-	3,547	-	5,960	-	5,960	-	-	1,282	1,282	-
398.182 Action Ministries	-	-	11,620	6,748	27,090	-	27,090	6,121	3,466	2,490	12,078	-
398.183 Be Concerned	-	-	40,000	-	60,000	-	60,000	-	-	30,278	30,278	-
398.184 Covington Partners	-	-	25,000	3,326	48,250	-	48,250	-	-	-	-	-
398.185 G.S. Wilderness Road	-	-	2,778	-	5,000	-	5,000	-	-	1,665	1,665	-
398.186 New Day Ranch	-	-	4,000	4,000	8,000	-	8,000	-	-	4,000	4,000	-
398.197 DCCH Capital Projects	-	-	500,000	500,000	-	-	-	-	-	-	-	-
398.198 Holly Hill Capital Projects	-	-	9,800	-	-	490,200	490,200	244,507	-	-	244,507	-
398.202 Fiesta NKY	-	-	-	-	11,735	-	11,735	-	-	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	3,656	22,703	-
399.099 N Perception	214,911	225,000	229,640	144,564	245,010	-	245,010	51,282	16,837	29,131	97,250	-
399.100 Redwood	300,000	300,000	300,000	300,000	370,000	-	370,000	208,317	53,902	58,030	320,250	-
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	84,410	210,000	-	210,000	-	-	-	-	-
548 Special Projects	-	-	-	-	25,000	-	25,000	-	-	-	-	-
567 Refunds	32,280	-	-	-	-	-	-	-	-	-	-	-
902 Pymts Other Gov Agencies	47,030	103,214	89,553	-	200,000	-	200,000	-	-	-	-	-
Total MHMR Services	2,290,729	2,494,776	3,102,812	1,943,348	3,397,540	490,200	3,887,740	1,034,354	434,016	389,741	1,858,111	250
Senior Services (5305)												
301 Accounting Services	45,000	45,000	45,000	-	45,000	-	45,000	-	-	-	-	-
345 Pharmaceuticals	-	-	48,394	22,283	71,235	-	71,235	13,260	4,934	3,610	21,804	-
356.139 Nkcac-Emergency Assist	39,180	40,350	41,565	21,837	48,810	-	48,810	-	-	-	-	-
356.140 Wesley Frozen Meal	100,943	144,831	152,552	46,605	158,640	-	158,640	43,589	10,447	11,711	65,747	-
356.141 Visiting Angels	45,915	52,631	39,462	18,489	132,000	-	132,000	27,174	8,111	8,322	43,607	-
356.142 Pauper Burials	14,850	18,350	20,950	10,350	21,000	-	21,000	4,150	-	3,300	7,450	-
356.143 N.K. Legal Aid	18,040	19,075	20,770	8,789	22,635	-	22,635	-	13,221	-	13,221	-

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	November	FY 2026 YTD	Encumbrance
356.144	NKADD-Case Management	23,849	32,630	40,573	10,237	51,340	-	51,340	9,616	7,008	-	16,624	-
356.187	Action Ministries	-	-	10,200	2,737	18,640	-	18,640	3,974	-	1,548	5,522	-
356.188	Community Services of NKY	-	-	-	-	5,010	-	5,010	-	-	-	-	-
356.189	Walton Senior Center	-	-	6,370	2,653	9,495	-	9,495	-	-	-	-	-
356.190	Durr YMCA	-	-	7,860	3,274	9,090	-	9,090	2,273	757	757	3,788	-
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	13,447	88,250	-	88,250	17,060	5,884	7,151	30,095	-
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	3,745	28,000	-	28,000	7,173	2,279	1,866	11,318	-
356.150	Be Concerned	-	29,307	30,457	-	51,075	-	51,075	-	-	13,007	13,007	-
548	Special Projects	-	-	-	-	30,000	-	30,000	-	-	-	-	-
567	Refunds	17,920	-	-	-	-	-	-	-	-	-	-	-
902	Pymts Other Gov Agencies	23,515	49,239	44,838	-	75,000	-	75,000	-	-	-	-	-
Total Senior Services		418,938	505,285	600,953	168,146	1,323,500	152,133	1,475,633	545,436	56,063	51,271	652,771	102,405
Health Care (5340)													
343.159	Dental Program	113,647	150,000	167,500	56,392	181,080	-	181,080	10,078	16,020	10,530	36,628	-
345	Pharmaceuticals	48,401	49,389	-	-	-	-	-	-	-	-	-	-
301	Accounting Services	3,500	3,500	3,500	-	3,500	-	3,500	-	-	-	-	-
Total Health Care		165,548	202,889	171,000	56,392	184,580	-	184,580	10,078	16,020	10,530	36,628	-
Contingent Appropriations (9200)													
999.068	Contingency Reserve Mh	-	-	-	-	12,513,720	(642,333)	11,871,387	-	-	-	-	-
Total Contingent Appropriations		-	-	-	-	12,513,720	(642,333)	11,871,387	-	-	-	-	-
Grand Total COLT Fund		11,280,643	3,202,949	3,874,766	2,167,886	17,419,340	-	17,419,340	1,589,868	506,099	451,543	2,547,510	102,655

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

FY 2026	FY 2023	FY 2024	FY 2025	YTD FY 2025	Original Budget	Adj	Current Budget	1st Qtr	October	November	FY 2026 YTD
CASH BALANCE JULY 1ST	-	1,170,824	2,216,919	-	2,863,550	-	2,863,550	2,574,986	-	-	2,574,986
Revenue from Operations											
Total Miscellaneous Revenues	1,153,356	1,323,669	723,795	517,469	705,370	-	705,370	466,318	121,737	-	588,055
Total Revenue from Interest	17,468	46,399	72,205	32,429	50,000	-	50,000	16,696	5,795	5,097	27,587
Total Revenue from Operations	1,170,824	1,370,067	796,000	549,898	755,370	-	755,370	483,014	127,532	5,097	615,642
Expenditures											
Total Other Healthcare Programs	-	323,973	437,932	-	3,618,920	-	3,618,920	-	5,468	635	6,103
Total Expenditures	-	323,973	437,932	-	3,618,920	-	3,618,920	-	5,468	635	6,103
Net Activity Before Transfers and Contingent Appr.	1,170,824	1,046,094	358,068	549,898	(2,863,550)	-	(2,863,550)	483,014	122,063	4,462	609,539
Transfers and Contingent Appropriations											
Total Transfers and Contingent Appropriations	-	-	-	-	-	-	-	-	-	-	-
Cash Balance	1,170,824	2,216,919	2,574,986	549,898	-	-	-	3,058,000	3,180,063	3,184,525	3,184,525

**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	November	FY 2026 YTD
Revenue from Miscellaneous Revenues												
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
Total Miscellaneous Revenues		1,153,356	1,323,669	723,795	517,469	705,370	-	705,370	466,318	121,737	-	588,055
Revenue from Interest												
4806	Interest On Checking Acct	17,468	46,399	72,205	32,429	50,000	-	50,000	16,696	5,795	5,097	27,587
Total Revenue from Interest		17,468	46,399	72,205	32,429	50,000	-	50,000	16,696	5,795	5,097	27,587

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

Account Title		FY 2023	FY 2024	FY 2025	YTD FY			1st Qtr	October	November	FY 2026		
					2024	Original Budget	Adj				Current Budget	YTD	Encumbrance
Other Healthcare Programs (5232)													
398.124	Substance Abuse	-	323,973	437,932	-	3,618,920	-	3,618,920	-	5,468	635	6,103	1,566
Total Other Healthcare Programs		-	323,973	437,932	-	3,618,920	-	3,618,920	-	5,468	635	6,103	1,566
Contingent Appropriations (9200)													
	RESERVE FOR TRANSFER	-	-	-	-	-	-	-	-	-	-	-	-
Total Contingent Appropriations		-	-	-	-	-	-	-	-	-	-	-	-

Kenton County Fiscal Court
 Dispatch - Fund 75
 Summary

FY 2026	FY 2023	FY 2024	FY 2025	YTD FY 2025	Original Budget	Adj	Current Budget	1st Qtr	October	November	FY 2026 YTD
CASH BALANCE JULY 1ST	4,537,125	5,070,741	5,117,818	5,117,818	4,752,600	-	4,752,600	4,947,323	-	-	4,947,323
Revenue from Operations											
Total Revenue from Charges for Services	5,776,124	5,689,910	5,716,226	5,055,882	5,675,000	-	5,675,000	3,586	2,093,795	3,019,531	5,116,912
Total Intergovernmental Revenues	1,152,145	1,262,079	1,414,026	685,032	1,370,000	-	1,370,000	409,021	36,481	262,885	708,388
Total Revenue from Interest	8,359	-	-	-	-	-	-	-	-	-	-
Total Borrowings	-	-	-	-	-	-	-	-	-	-	-
Total Revenue from Operations	6,936,628	6,951,990	7,130,251	5,740,914	7,045,000	-	7,045,000	412,608	2,130,276	3,282,416	5,825,300
Expenditures											
Total Dispatch Operations	4,368,305	4,816,468	5,271,905	2,318,795	6,337,560	187,200	6,524,760	1,303,738	825,892	356,631	2,486,261
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	539,150	1,924,040	-	1,924,040	340,215	99,449	94,887	534,550
Total Expenditures	6,403,012	6,904,913	7,300,746	2,877,535	8,884,010	187,200	9,071,210	1,657,154	925,341	451,517	3,034,012
Net Activity Before Transfers and Contingent Appr.	533,616	47,077	(170,495)	2,863,378	(1,839,010)	(187,200)	(2,026,210)	(1,244,547)	1,204,936	2,830,899	2,791,288
Transfers and Contingent Appropriations											
Total Transfers	-	-	-	-	-	-	-	-	-	-	-
Total Contingent Appropriations	-	-	-	-	(2,913,590)	187,200	(2,726,391)	-	-	-	-
Total Transfers and Contingent Appropriations	-	-	-	-	(2,913,590)	187,200	(2,726,391)	-	-	-	-
Cash Balance	5,070,741	5,117,818	4,947,323	7,981,196	-	-	-	3,702,776	4,907,711	7,738,611	7,738,611

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	November	FY 2026 YTD
Revenue from Charges for Services												
4680	E911 Fees	5,776,124	5,689,910	5,716,226	5,055,882	5,675,000	-	5,675,000	3,586	2,093,795	3,019,531	5,116,912
Total Revenue from Charges for Services		5,776,124	5,689,910	5,716,226	5,055,882	5,675,000	-	5,675,000	3,586	2,093,795	3,019,531	5,116,912
Intergovernmental Revenues												
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	685,032	1,190,000	-	1,190,000	372,856	-	262,885	635,741
Total Intergovernmental Revenues		1,152,145	1,262,079	1,414,026	685,032	1,370,000	-	1,370,000	409,021	36,481	262,885	708,388
Revenue from Surplus, Borrowing and Transfers												
4901	Cash Balance July 1st	4,537,125	5,070,741	5,117,818	5,117,818	4,752,600	-	4,752,600	4,947,323	-	-	4,947,323
Total Surplus, Borrowing and Transfers		4,537,125	5,070,741	5,117,818	5,117,818	4,752,600	-	4,752,600	4,947,323	-	-	4,947,323
Grand Total Dispatch Fund 75		11,473,753	12,022,731	12,248,069	10,858,731	11,797,600	-	11,797,600	5,359,930	2,130,276	3,282,416	10,772,623

**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	November	FY 2026 YTD	Encumbrance
Dispatch Operations (514575)												
159 Dispatcher Wages	2,156,808	2,525,591	2,584,690	1,106,441	3,223,720	(19,100)	3,204,620	709,638	194,907	195,353	1,099,898	-
178 Overtime	498,880	525,480	498,110	213,358	534,840	-	534,840	150,818	49,604	44,858	245,279	-
186 Longevity	3,696	3,080	3,212	-	3,350	-	3,350	-	-	-	-	-
187 Holiday Pay	68,601	81,944	83,566	25,373	127,950	-	127,950	16,127	-	7,746	23,873	-
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	80,666	251,100	-	251,100	32,187	20,018	14,947	67,152	-
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	56,723	126,800	-	126,800	9,846	2,608	1,865	14,318	7,751
337 Dp Maint & Repair Svcs	490,323	508,594	482,551	474,267	803,090	-	803,090	190,739	485,129	21,485	697,353	10,537
343 Medical Services	3,750	6,667	5,000	2,083	5,100	-	5,100	1,250	417	417	2,083	2,917
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	5,786	34,100	-	34,100	3,433	1,509	668	5,610	1,379
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	39,338	161,400	-	161,400	8,809	2,570	3,983	15,362	-
573 Telephone	51,861	50,564	43,473	25,382	67,500	-	67,500	3,959	1,309	1,271	6,539	-
576 Travel	2,755	4,875	3,815	2,035	8,500	-	8,500	862	415	529	1,807	-
578 Utilities	19,294	20,041	23,741	11,260	33,150	-	33,150	6,107	1,324	1,398	8,829	-
585 Maint And Repair Service	15,007	-	-	-	-	-	-	-	-	-	-	-
703 Communications Equipment	303,795	321,814	326,647	89,728	392,400	-	392,400	31,580	45,627	11,251	88,458	154,711
709 Furniture And Fixtures	2,706	-	25,200	20,933	7,000	-	7,000	-	405	-	405	747
751 Pd Capital Project & Equi	190,457	77,789	414,604	114,537	90,000	187,200	277,200	82,646	-	50,860	133,506	136,340
Total Dispatch Operations	4,368,305	4,816,468	5,271,905	2,318,795	6,337,560	187,200	6,524,760	1,303,738	825,892	356,631	2,486,261	316,108
G.O. Bonds (7100)												
601.083 Dispatch Bond Princ	558,478	570,714	583,219	-	596,000	-	596,000	-	-	-	-	-
605.079 Dispatch Bond Int	63,922	51,685	39,181	19,591	26,410	-	26,410	13,201	-	-	13,201	-
Total G.O. Bonds	622,400	622,400	622,400	19,591	622,410	-	622,410	13,201	-	-	13,201	-
Contingent Appropriations (9200)												
999 Reserve For Transfer	-	-	-	-	2,913,590	(187,200)	2,726,391	-	-	-	-	-
Total Contingent Appropriations	-	-	-	-	2,913,590	(187,200)	2,726,391	-	-	-	-	-
Fringe Benefits (9400)												
201 Social Security	205,978	239,393	240,989	102,597	299,250	-	299,250	66,515	19,979	18,788	105,281	-
202 Retirement	690,530	677,430	607,246	253,804	728,350	-	728,350	160,240	48,902	45,569	254,711	-
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	182,749	741,120	-	741,120	113,459	30,568	30,530	174,557	-
207 Disability Insurance	19,780	23,390	22,800	-	26,210	-	26,210	-	-	-	-	-
208 Unemployment Insurance	1,721	738	702	-	2,400	-	2,400	-	-	-	-	-
209 Workers Compensation	82,050	97,050	94,580	-	108,750	-	108,750	-	-	-	-	-
Total Fringe Benefits	1,412,307	1,466,045	1,406,442	539,150	1,924,040	-	1,924,040	340,215	99,449	94,887	534,550	-
Grand Total Dispatch Fund - 75	6,403,012	6,904,913	7,300,746	2,877,535	11,797,600	-	11,797,600	1,657,154	925,341	451,517	3,034,012	316,108

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	November	FY 2026 YTD
CASH BALANCE JULY 1ST	30,461,139	13,123,819	9,165,565	9,165,565	6,464,530	-	6,464,530	6,212,350	-	-	6,212,350
Revenue from Operations											
Total Intragovernmental Revenue	-	-	-	-	-	-	-	-	-	-	-
Total Revenue from Operations	-	-	-	-	-	-	-	-	-	-	-
Expenditures											
Total Capital Appropriations	17,337,320	3,958,254	2,953,215	1,222,283	6,464,530	-	6,464,530	1,060,315	396,024	77,300	1,533,638
Total Expenditures	17,337,320	3,958,254	2,953,215	1,222,283	6,464,530	-	6,464,530	1,060,315	396,024	77,300	1,533,638
Net Activity Before Transfers and Contingent Appr.	(17,337,320)	(3,958,254)	(2,953,215)	(1,222,283)	(6,464,530)	-	(6,464,530)	(1,060,315)	(396,024)	(77,300)	(1,533,638)
Transfers and Contingent Appropriations											
Total Transfers	-	-	-	-	-	-	-	-	-	-	-
Total Contingent Appropriations	-	-	-	-	-	-	-	-	-	-	-
Total Transfers and Contingent Appropriations	-	-	-	-	-	-	-	-	-	-	-
Cash Balance	13,123,819	9,165,565	6,212,350	7,943,281	-	-	-	5,152,034	4,756,011	4,678,711	4,678,711

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	November	FY 2026 YTD
Intragovernmental Revenue											
4504 Federal Grants	-	-	-	-	-	-	-	-	-	-	-
Total Intragovernmental Revenue	-	-	-	-	-	-	-	-	-	-	-
Revenue from Surplus, Borrowing and Transfers											
4901 Cash Balance July 1st	30,461,139	13,123,819	9,165,565	9,165,565	6,464,530	-	6,464,530	6,212,350	-	-	6,212,350
Total Surplus, Borrowing and Transfers	30,461,139	13,123,819	9,165,565	9,165,565	6,464,530	-	6,464,530	6,212,350	-	-	6,212,350
Grand Total ARPA Fund 84	30,461,139	13,123,819	9,165,565	9,165,565	6,464,530	-	6,464,530	6,212,350	-	-	6,212,350

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

Account Title	FY 2023	FY 2024	FY 2025	YTD FY 2025	Original Budget	Adj	Current Budget	1st Qtr	October	November	FY 2026 YTD	Encumbrance
Capital Expenditures (848099)												
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	329,688	2,001,180	-	2,001,180	44,588	145,602	77,300	267,490	1,331,225
356.150 Be Concerned	-	35,000	55,000	30,000	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	5,152	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
Total Capital Expenditures	17,337,320	3,958,254	2,953,215	1,222,283	6,464,530	-	6,464,530	1,060,315	396,024	77,300	1,533,638	3,746,538
Contingent Appropriations (849200)												
999 Reserve For Transfer	-	-	-	-	-	-	-	-	-	-	-	-
Total Contingent Appropriations	-	-	-	-	-	-	-	-	-	-	-	-

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

FY 2026	FY 2023	FY 2024	FY 2025	YTD FY 2025	Original Budget	Adj	Current Budget	1st Qtr	October	November	FY 2026 YTD
CASH BALANCE JULY 1ST	-	1,287,584	816,928	-	830,320	-	830,320	824,885	-	-	824,885
Revenue from Operations											
Total Intragovernmental Revenue	1,278,290	268,810	278,970	124,030	275,000	-	275,000	76,730	26,010	27,470	130,210
Total Revenue from Interest	9,535	40,413	22,952	11,140	20,000	-	20,000	5,126	1,593	1,404	8,124
Total Revenue from Operations	1,287,825	309,223	301,922	135,170	295,000	-	295,000	81,856	27,603	28,874	138,334
Expenditures											
Total Office of County Clerk	241	779,878	293,965	62,708	1,125,320	-	1,125,320	62,258	13,910	7,409	83,577
Total Expenditures	241	779,878	293,965	62,708	1,125,320	-	1,125,320	62,258	13,910	7,409	83,577
Net Activity Before Transfers and Contingent	1,287,584	(470,656)	7,957	72,462	(830,320)	-	(830,320)	19,598	13,693	21,465	54,757
Transfers and Contingent Appropriations											
Total Transfers	-	-	-	-	-	-	-	-	-	-	-
Total Contingent Appropriations	-	-	-	-	-	-	-	-	-	-	-
Total Transfers and Contingent Appropriation:	-	-	-	-	-	-	-	-	-	-	-
Cash Balance	1,287,584	816,928	824,885	72,462	-	-	-	844,483	858,177	879,642	879,642

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	November	FY 2026 YTD
Intragovernmental Revenue												
4731.005	Clerk Permanent Storage	1,278,290	268,810	278,970	124,030	275,000	-	275,000	76,730	26,010	27,470	130,210
Total Intragovernmental Revenue		1,278,290	268,810	278,970	124,030	275,000	-	275,000	76,730	26,010	27,470	130,210
Revenue from Interest												
4806	Interest On Checking Acct	9,535	40,413	22,952	11,140	20,000	-	20,000	5,126	1,593	1,404	8,124
Total Revenue from Interest		9,535	40,413	22,952	11,140	20,000	-	20,000	5,126	1,593	1,404	8,124
Revenue from Surplus, Borrowing and Transfers												
4901	Cash Balance July 1st	-	1,287,584	816,928	-	830,320	-	830,320	824,885	-	-	824,885
Total Surplus, Borrowing and Transfers		-	1,287,584	816,928	-	830,320	-	830,320	824,885	-	-	824,885
Grand Total Clerk Record Fund 85		1,287,825	1,596,806	1,118,850	135,170	1,125,320	-	1,125,320	906,741	27,603	28,874	963,219

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	November	FY 2026 YTD	Encumbrance
Office of County Clerk (5010)													
445	Office Supplies	-	-	54,610	-	700,000	-	700,000	62,192	13,888	7,387	83,467	-
503	Bank Charges	241	270	264	110	320	-	320	66	22	22	110	-
902	Pymts Other Gov Agencies	-	779,608	239,092	62,598	425,000	-	425,000	-	-	-	-	-
Total Office of County Clerk		241	779,878	293,965	62,708	1,125,320	-	1,125,320	62,258	13,910	7,409	83,577	-
Contingent Appropriations (9200)													
999	Reserve for Transfer	-	-	-	-	-	-	-	-	-	-	-	-
Total Contingent Appropriations		-	-	-	-	-	-	-	-	-	-	-	-
Grand Total Clerk Record Fund 85		241	779,878	293,965	62,708	1,125,320	-	1,125,320	62,258	13,910	7,409	83,577	-