

Kentucky Department of Education
Indirect Cost Rates used for FY 2024 - 2025
Based on FYE 2022 - 2023

District	Non Restricted Rates	Restricted Rates
001 Adair County	11.38	1.83
005 Allen County	14.9	1.72
006 Anchorage Independent	27.46	6.92
011 Anderson County	12.2	2.01
012 Ashland Independent	14.15	1.17
013 Augusta Independent	15.08	2.57
015 Ballard County	19.57	4.4
016 Barbourville Independent	17.64	4.96
017 Bardstown Independent	12	2.88
021 Barren County	13.11	2.1
025 Bath County	13.54	1.57
026 Beechwood Independent	16.14	3.17
031 Bell County	22.09	1.62
032 Bellevue Independent	16.65	3.85
034 Berea Independent	12.02	2.71
035 Boone County	13.68	2.17
041 Bourbon County	13.57	1.76
042 Bowling Green Independent	17.55	2.05
045 Boyd County	15.28	1.76
051 Boyle County	14.96	4.39
055 Bracken County	13.76	0.88
061 Breathitt County	16.09	1.78
065 Breckinridge County	15.15	3.25
071 Bullitt County	10.72	2.03
072 Burgin Independent	10.92	2.72
075 Butler County	12.79	2.11
081 Caldwell County	18.2	2.15
085 Calloway County	11.05	1.85
091 Campbell County	15.59	2.63
092 Campbellsville Independent	16.07	1.47
095 Carlisle County	15.66	2.73
101 Carroll County	15.26	3.26
105 Carter County	16.96	1.34
111 Casey County	16.77	1.9
113 Caverna Independent	17.65	0.05
115 Christian County	17.22	3.02
121 Clark County	16.57	2.12
125 Clay County	11.11	1.04
131 Clinton County	13.64	1.02
132 Cloverport Independent	20.59	7.78
133 Corbin Independent	13.39	3.48
134 Covington Independent	15.54	3.59
135 Crittenden County	15.2	2.2
141 Cumberland County	12.1	2.02
143 Danville Independent	14.23	3.27
145 Daviess County	10.41	1.95
146 Dawson Springs Independent	20.6	3.88
147 Dayton Independent	15.7	4.2
149 East Bernstadt Independent	14.78	4.1
151 Edmonson County	18.36	4.43

152 Elizabethtown Independent	16.13	2.09
155 Elliott County	15.67	3.44
156 Eminence Independent	12.65	1.81
157 Erlanger-Elsmere Independent	7.88	1.06
161 Estill County	15.74	2.48
162 Fairview Independent	18.76	4.97
165 Fayette County	21.1	8.56
171 Fleming County	10.97	0.58
175 Floyd County	13.77	1.32
176 Fort Thomas Independent	15.94	3.32
177 Frankfort Independent	19.25	4.89
181 Franklin County	14.38	1.92
185 Fulton County	15.78	3.35
186 Fulton Independent	10.53	2.86
191 Gallatin County	18.04	3.75
195 Garrard County	15.8	1.92
197 Glasgow Independent	9.82	1.03
201 Grant County	16.73	1.1
205 Graves County	11.33	1.28
211 Grayson County	11.26	1.44
215 Green County	11.45	1.91
221 Greenup County	14.52	1.55
225 Hancock County	16.61	3.12
231 Hardin County	11.96	1.49
235 Harlan County	16.35	1.33
236 Harlan Independent	12.45	1.41
241 Harrison County	15.01	2.46
245 Hart County	18.28	2.74
246 Hazard Independent	14.45	2.39
251 Henderson County	14.57	2.81
255 Henry County	15.2	1.8
261 Hickman County	18.1	2.74
265 Hopkins County	19.2	4.16
271 Jackson County	12.61	1.9
272 Jackson Independent	11.49	1.57
275 Jefferson County	17.23	4.14
276 Jenkins Independent	24.04	4.07
281 Jessamine County	15.57	4.18
285 Johnson County	14.09	1.34
291 Kenton County	14.86	2.58
295 Knott County	34.62	1.62
301 Knox County	15.36	2.25
305 LaRue County	13.71	2.27
311 Laurel County	15.02	2.28
315 Lawrence County	16.78	1.18
321 Lee County	17.15	3.89
325 Leslie County	14.92	1.45
331 Letcher County	53.11	1.52
335 Lewis County	14.64	2.97
341 Lincoln County	15	2.38
345 Livingston County	20.71	1.73
351 Logan County	16.67	1.54
354 Ludlow Independent	14.81	1.15
361 Lyon County	14.58	2.32
365 Madison County	13.11	1.29

371 Magoffin County	14.59	1.49
375 Marion County	11.39	2.43
381 Marshall County	18.41	2.23
385 Martin County	23.02	1.38
391 Mason County	15.81	2.66
392 Mayfield Independent	10.96	1.16
395 McCracken County	15.73	2.97
401 McCreary County	13.62	2.41
405 McLean County	15.08	2.48
411 Meade County	13.94	1.59
415 Menifee County	18.63	3.72
421 Mercer County	12.41	2.07
425 Metcalfe County	17.02	2.54
426 Middlesboro Independent	13.69	1.94
431 Monroe County	17.72	3.16
435 Montgomery County	18.67	3.4
441 Morgan County	17.91	2.12
445 Muhlenberg County	18.21	2.11
446 Murray Independent	11.19	1.18
451 Nelson County	15.69	3.64
452 Newport Independent	12.68	3.16
455 Nicholas County	9.06	1.61
461 Ohio County	16.1	3.77
465 Oldham County	13.6	3.58
471 Owen County	14.37	1.76
472 Owensboro Independent	11.55	4.28
475 Owsley County	10.83	1.14
476 Paducah Independent	17.37	3.23
477 Paintsville Independent	15.03	2.12
478 Paris Independent	15.36	5.42
481 Pendleton County	15.21	3.34
485 Perry County	15.86	2.03
491 Pike County	20.33	1.48
492 Pikeville Independent	16.98	1.06
493 Pineville Independent	18.55	1.89
495 Powell County	9.49	1.02
501 Pulaski County	15.49	1.5
502 Raceland Independent	16.81	1.91
505 Robertson County	14.16	2.84
511 Rockcastle County	10.58	0.88
515 Rowan County	13.26	0.63
521 Russell County	19.43	2.59
522 Russell Independent	16.96	1.24
523 Russellville Independent	18.29	2.37
524 Science Hill Independent	16.02	2.43
525 Scott County	13.46	1.73
531 Shelby County	15.49	2.02
535 Simpson County	15.15	2.73
536 Somerset Independent	15.93	1.91
537 Southgate Independent	9.15	0
541 Spencer County	12.03	3.14
545 Taylor County	16.65	2.34
551 Todd County	19.24	3.39
555 Trigg County	14.19	3.24
561 Trimble County	17.68	4.18

565 Union County	17.83	4.6
567 Walton Verona Independent	11.34	1.4
571 Warren County	13.13	2.4
575 Washington County	15.42	3.2
581 Wayne County	13.62	0.93
585 Webster County	16.52	1.96
591 Whitley County	14.23	1.74
592 Williamsburg Independent	11.97	1.66
593 Williamstown Independent	11.59	3.54
595 Wolfe County	10.92	1.62
601 Woodford County	14.21	3.19

Kentucky Department of Education

Office of Finance and Operations

Division of District Support

District Funding and Reporting Branch

Date: June 6, 2024

Source: based on 2022-2023 audited Annual Financial Reports (AFRs)