

2025-2026 Working Budget Contingency Report

Date Generated: October 29, 2025 8:38:22 AM

| District | Fund 1 Balance Object 0840 | All Funds Total Expense | Expenditures less Contingency | Contingency % | |
|----------|-------------------------------|----------------------------|----------------------------------|------------------|-------|
| 001 | Adair County | 2,096,913.62 | 24,618,960.96 | 22,522,047.34 | 9.31 |
| 005 | Allen County | 6,691,091.18 | 36,783,310.95 | 30,092,219.77 | 22.23 |
| 006 | Anchorage Independent | 634,908.00 | 11,766,933.53 | 11,132,025.53 | 5.7 |
| 011 | Anderson County | 2,643,536.46 | 33,593,630.08 | 30,950,093.62 | 8.54 |
| 012 | Ashland Independent | 2,953,799.61 | 34,142,933.61 | 31,189,134.00 | 9.47 |
| 013 | Augusta Independent | 1,170,310.15 | 4,125,224.70 | 2,954,914.55 | 39.6 |
| 015 | Ballard County | 2,436,633.92 | 15,473,184.56 | 13,036,550.64 | 18.69 |
| 016 | Barbourville Independent | 838,000.00 | 7,791,344.00 | 6,953,344.00 | 12.05 |
| 017 | Bardstown Independent | 2,279,471.24 | 33,879,870.65 | 31,600,399.41 | 7.21 |
| 021 | Barren County | 9,858,344.67 | 62,219,732.41 | 52,361,387.74 | 18.82 |
| 025 | Bath County | 1,105,626.70 | 25,672,632.58 | 24,567,005.88 | 4.5 |
| 026 | Beechwood Independent | 1,480,000.00 | 15,697,431.16 | 14,217,431.16 | 10.4 |
| 031 | Bell County | 1,000,000.00 | 25,208,339.97 | 24,208,339.97 | 4.13 |
| 032 | Bellevue Independent | 802,011.75 | 10,540,535.27 | 9,738,523.52 | 8.23 |
| 034 | Berea Independent | 261,889.57 | 9,656,865.49 | 9,394,975.92 | 2.78 |
| 035 | Boone County | 16,221,097.64 | 261,040,706.61 | 244,819,608.97 | 6.62 |
| 041 | Bourbon County | 1,489,853.10 | 25,623,934.90 | 24,134,081.80 | 6.17 |
| 042 | Bowling Green Independent | 12,259,721.61 | 65,033,401.94 | 52,773,680.33 | 23.23 |
| 045 | Boyd County | 1,114,485.98 | 31,834,656.53 | 30,720,170.55 | 3.62 |
| 051 | Boyle County | 3,703,756.17 | 33,741,702.16 | 30,037,945.99 | 12.33 |
| 055 | Bracken County | 1,222,044.38 | 13,215,893.20 | 11,993,848.82 | 10.18 |
| 061 | Breathitt County | 2,675,000.00 | 19,814,656.15 | 17,139,656.15 | 15.6 |
| 065 | Breckinridge County | 568,411.36 | 27,505,669.16 | 26,937,257.80 | 2.11 |
| 071 | Bullitt County | 6,676,422.97 | 142,994,513.17 | 136,318,090.20 | 4.89 |
| 072 | Burgin Independent | 623,031.46 | 5,415,633.76 | 4,792,602.30 | 12.99 |
| 075 | Butler County | 5,075,517.74 | 25,520,999.58 | 20,445,481.84 | 24.82 |
| 081 | Caldwell County | 3,921,285.38 | 21,823,470.54 | 17,902,185.16 | 21.9 |
| 085 | Calloway County | 4,000,000.00 | 39,321,375.98 | 35,321,375.98 | 11.32 |
| 091 | Campbell County | 5,334,818.95 | 64,570,516.50 | 59,235,697.55 | 9 |
| 092 | Campbellsville Independent | 999,999.46 | 14,295,449.00 | 13,295,449.54 | 7.52 |
| 095 | Carlisle County | 1,259,862.50 | 8,650,476.72 | 7,390,614.22 | 17.04 |
| 101 | Carroll County | 1,961,957.44 | 28,563,000.00 | 26,601,042.56 | 7.37 |
| 105 | Carter County | 7,041,727.20 | 42,230,077.44 | 35,188,350.24 | 20.01 |
| 111 | Casey County | 8,748,507.04 | 30,001,397.91 | 21,252,890.87 | 41.16 |
| 113 | Caverna Independent | 924,279.00 | 10,413,553.00 | 9,489,274.00 | 9.74 |
| 115 | Christian County | 9,563,350.11 | 82,615,640.51 | 73,052,290.40 | 13.09 |
| 121 | Clark County | 3,946,632.88 | 64,929,420.45 | 60,982,787.57 | 6.47 |
| 125 | Clay County | 19,034,987.02 | 48,296,703.00 | 29,261,715.98 | 65.05 |
| 131 | Clinton County | 2,000,000.00 | 21,476,536.01 | 19,476,536.01 | 10.26 |
| 132 | Cloverport Independent | 517,061.52 | 20,665,638.95 | 20,148,577.43 | 2.56 |
| 133 | Corbin Independent | 4,691,245.40 | 31,037,587.76 | 26,346,342.36 | 17.8 |
| 134 | Covington Independent | 4,088,907.69 | 53,195,522.21 | 49,106,614.52 | 8.32 |
| 135 | Crittenden County | 1,095,326.26 | 14,808,967.34 | 13,713,641.08 | 7.98 |
| 141 | Cumberland County | 721,124.46 | 10,947,533.53 | 10,226,409.07 | 7.05 |
| 143 | Danville Independent | 530,946.22 | 20,177,099.73 | 19,646,153.51 | 2.7 |
| 145 | Daviess County | 10,000,000.00 | 118,510,074.60 | 108,510,074.60 | 9.21 |
| 146 | Dawson Springs Independent | 266,505.00 | 6,739,041.00 | 6,472,536.00 | 4.11 |

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|----------|-------------------------------|----------------------------|----------------------------------|------------------|-------|
| 147 | Dayton Independent | 1,000,291.33 | 10,251,133.60 | 9,250,842.27 | 10.81 |
| 149 | East Bernstadt Independent | 987,000.00 | 5,330,657.95 | 4,343,657.95 | 22.72 |
| 151 | Edmonson County | 3,533,703.00 | 18,948,868.00 | 15,415,165.00 | 22.92 |
| 152 | Elizabethtown Independent | 5,660,489.19 | 30,119,353.73 | 24,458,864.54 | 23.14 |
| 155 | Elliott County | 594,744.46 | 8,773,588.00 | 8,178,843.54 | 7.27 |
| 156 | Eminence Independent | 575,000.00 | 9,557,791.00 | 8,982,791.00 | 6.4 |
| 157 | Erlanger-Elsmere Independent | 7,950,276.74 | 37,171,866.58 | 29,221,589.84 | 27.2 |
| 161 | Estill County | 708,086.35 | 18,915,211.06 | 18,207,124.71 | 3.88 |
| 162 | Fairview Independent | 714,245.00 | 8,590,746.00 | 7,876,501.00 | 9.06 |
| 165 | Fayette County | 27,651,511.00 | 569,826,077.71 | 542,174,566.71 | 5.1 |
| 171 | Fleming County | 2,699,518.31 | 22,415,588.00 | 19,716,069.69 | 13.69 |
| 175 | Floyd County | 2,256,991.40 | 54,654,502.46 | 52,397,511.06 | 4.3 |
| 176 | Fort Thomas Independent | 2,000,000.00 | 33,647,084.74 | 31,647,084.74 | 6.31 |
| 177 | Frankfort Independent | 2,202,550.49 | 12,940,184.83 | 10,737,634.34 | 20.51 |
| 181 | Franklin County | 8,596,039.36 | 78,715,617.53 | 70,119,578.17 | 12.25 |
| 185 | Fulton County | 873,188.66 | 7,755,995.52 | 6,882,806.86 | 12.68 |
| 186 | Fulton Independent | 202,810.18 | 3,870,742.83 | 3,667,932.65 | 5.52 |
| 191 | Gallatin County | 1,069,873.26 | 18,047,961.87 | 16,978,088.61 | 6.3 |
| 195 | Garrard County | 2,293,272.00 | 27,212,570.00 | 24,919,298.00 | 9.2 |
| 197 | Glasgow Independent | 3,239,538.48 | 28,179,357.26 | 24,939,818.78 | 12.98 |
| 201 | Grant County | 1,586,511.60 | 35,132,567.54 | 33,546,055.94 | 4.72 |
| 205 | Graves County | 15,332,088.85 | 54,695,595.74 | 39,363,506.89 | 38.95 |
| 211 | Grayson County | 3,214,577.10 | 48,917,501.49 | 45,702,924.39 | 7.03 |
| 215 | Green County | 1,595,000.00 | 19,168,849.73 | 17,573,849.73 | 9.07 |
| 221 | Greenup County | 1,621,260.43 | 27,837,915.49 | 26,216,655.06 | 6.18 |
| 225 | Hancock County | 4,096,890.17 | 21,089,359.94 | 16,992,469.77 | 24.11 |
| 231 | Hardin County | 3,900,000.00 | 152,958,941.01 | 149,058,941.01 | 2.61 |
| 235 | Harlan County | 6,247,526.92 | 42,567,761.17 | 36,320,234.25 | 17.2 |
| 236 | Harlan Independent | 1,121,500.00 | 10,008,133.44 | 8,886,633.44 | 12.62 |
| 241 | Harrison County | 2,988,886.00 | 31,857,503.00 | 28,868,617.00 | 10.35 |
| 245 | Hart County | 1,180,863.37 | 24,643,445.79 | 23,462,582.42 | 5.03 |
| 246 | Hazard Independent | 1,618,319.11 | 11,756,709.36 | 10,138,390.25 | 15.96 |
| 251 | Henderson County | 19,534,497.44 | 103,821,618.56 | 84,287,121.12 | 23.17 |
| 255 | Henry County | 5,476,484.00 | 26,674,996.00 | 21,198,512.00 | 25.83 |
| 261 | Hickman County | 3,721,070.00 | 12,060,676.21 | 8,339,606.21 | 44.61 |
| 265 | Hopkins County | 7,500,000.00 | 79,800,411.33 | 72,300,411.33 | 10.37 |
| 271 | Jackson County | 2,370,228.12 | 29,501,427.84 | 27,131,199.72 | 8.73 |
| 272 | Jackson Independent | 202,548.00 | 2,627,650.00 | 2,425,102.00 | 8.35 |
| 275 | Jefferson County | 96,499,660.03 | 1,600,337,524.49 | 1,503,837,864.46 | 6.41 |
| 276 | Jenkins Independent | 310,491.27 | 5,414,289.55 | 5,103,798.28 | 6.08 |
| 281 | Jessamine County | 3,005,086.40 | 88,705,225.42 | 85,700,139.02 | 3.5 |
| 285 | Johnson County | 4,827,981.00 | 37,170,925.00 | 32,342,944.00 | 14.92 |
| 291 | Kenton County | 36,954,559.22 | 172,296,025.91 | 135,341,466.69 | 27.3 |
| 295 | Knott County | 2,260,363.00 | 25,963,279.00 | 23,702,916.00 | 9.53 |
| 301 | Knox County | 2,057,961.56 | 42,316,793.94 | 40,258,832.38 | 5.11 |
| 305 | LaRue County | 4,700,415.26 | 26,961,793.33 | 22,261,378.07 | 21.11 |
| 311 | Laurel County | 4,185,207.22 | 79,537,094.96 | 75,351,887.74 | 5.55 |

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| District | Fund 1 Balance Object 0840 | All Funds Total Expense | Expenditures less Contingency | Contingency % | |
|----------|-------------------------------|----------------------------|----------------------------------|------------------|-------|
| 315 | Lawrence County | 1,162,259.76 | 25,003,137.12 | 23,840,877.36 | 4.87 |
| 321 | Lee County | 767,729.18 | 9,290,084.49 | 8,522,355.31 | 9 |
| 325 | Leslie County | 2,542,641.84 | 17,352,518.16 | 14,809,876.32 | 17.16 |
| 331 | Letcher County | 2,945,115.14 | 33,202,424.09 | 30,257,308.95 | 9.73 |
| 335 | Lewis County | 1,766,810.18 | 19,077,538.28 | 17,310,728.10 | 10.2 |
| 341 | Lincoln County | 5,116,529.48 | 37,970,883.90 | 32,854,354.42 | 15.57 |
| 345 | Livingston County | 2,597,808.19 | 14,199,797.19 | 11,601,989.00 | 22.39 |
| 351 | Logan County | 2,842,738.40 | 33,604,858.63 | 30,762,120.23 | 9.24 |
| 354 | Ludlow Independent | 1,300,000.00 | 9,141,457.00 | 7,841,457.00 | 16.57 |
| 361 | Lyon County | 602,998.88 | 11,556,612.66 | 10,953,613.78 | 5.5 |
| 365 | Madison County | 11,900,000.00 | 129,166,778.04 | 117,266,778.04 | 10.14 |
| 371 | Magoffin County | 1,267,588.57 | 23,758,902.61 | 22,491,314.04 | 5.63 |
| 375 | Marion County | 9,491,737.80 | 40,775,906.92 | 31,284,169.12 | 30.34 |
| 381 | Marshall County | 4,220,015.75 | 49,819,784.46 | 45,599,768.71 | 9.25 |
| 385 | Martin County | 1,290,000.00 | 19,953,431.63 | 18,663,431.63 | 6.91 |
| 391 | Mason County | 4,124,281.18 | 29,946,303.51 | 25,822,022.33 | 15.97 |
| 392 | Mayfield Independent | 1,675,220.78 | 20,414,648.50 | 18,739,427.72 | 8.93 |
| 395 | McCracken County | 3,658,318.32 | 75,056,652.20 | 71,398,333.88 | 5.12 |
| 401 | McCreary County | 1,425,051.25 | 30,236,668.67 | 28,811,617.42 | 4.94 |
| 405 | McLean County | 2,556,840.00 | 16,239,500.00 | 13,682,660.00 | 18.68 |
| 411 | Meade County | 7,712,656.49 | 56,042,700.23 | 48,330,043.74 | 15.95 |
| 415 | Menifee County | 389,107.19 | 10,057,458.41 | 9,668,351.22 | 4.02 |
| 421 | Mercer County | 5,517,470.00 | 37,212,970.00 | 31,695,500.00 | 17.4 |
| 425 | Metcalfe County | 387,236.97 | 14,903,180.52 | 14,515,943.55 | 2.66 |
| 426 | Middlesboro Independent | 273,440.00 | 13,090,754.00 | 12,817,314.00 | 2.13 |
| 431 | Monroe County | 897,035.52 | 21,659,725.78 | 20,762,690.26 | 4.32 |
| 435 | Montgomery County | 3,750,000.00 | 47,310,000.00 | 43,560,000.00 | 8.6 |
| 441 | Morgan County | 2,688,490.91 | 21,591,625.09 | 18,903,134.18 | 14.22 |
| 445 | Muhlenberg County | 17,453,113.55 | 70,139,877.41 | 52,686,763.86 | 33.12 |
| 446 | Murray Independent | 1,550,000.00 | 21,858,281.83 | 20,308,281.83 | 7.63 |
| 451 | Nelson County | 2,496,718.19 | 51,378,376.62 | 48,881,658.43 | 5.1 |
| 452 | Newport Independent | 2,037,579.17 | 21,029,416.49 | 18,991,837.32 | 10.72 |
| 455 | Nicholas County | 2,000,000.00 | 10,740,127.00 | 8,740,127.00 | 22.88 |
| 461 | Ohio County | 12,951,849.56 | 51,630,933.73 | 38,679,084.17 | 33.48 |
| 465 | Oldham County | 18,000,000.00 | 155,393,220.48 | 137,393,220.48 | 13.1 |
| 471 | Owen County | 450,000.00 | 17,594,314.94 | 17,144,314.94 | 2.62 |
| 472 | Owensboro Independent | 3,500,000.00 | 60,738,697.73 | 57,238,697.73 | 6.11 |
| 475 | Owsley County | 253,000.00 | 7,287,836.00 | 7,034,836.00 | 3.59 |
| 476 | Paducah Independent | 3,141,438.73 | 35,730,809.21 | 32,589,370.48 | 9.63 |
| 477 | Paintsville Independent | 1,388,478.51 | 8,871,506.15 | 7,483,027.64 | 18.55 |
| 478 | Paris Independent | 425,000.00 | 8,198,930.46 | 7,773,930.46 | 5.46 |
| 481 | Pendleton County | 3,614,051.10 | 29,641,569.42 | 26,027,518.32 | 13.88 |
| 485 | Perry County | 6,116,429.73 | 44,793,212.64 | 38,676,782.91 | 15.81 |
| 491 | Pike County | 14,000,000.00 | 98,137,692.70 | 84,137,692.70 | 16.63 |
| 492 | Pikeville Independent | 1,500,000.00 | 15,472,742.00 | 13,972,742.00 | 10.73 |
| 493 | Pineville Independent | 131,613.11 | 4,796,643.69 | 4,665,030.58 | 2.82 |
| 495 | Powell County | 1,229,648.73 | 21,486,428.00 | 20,256,779.27 | 6.07 |

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| District | | Fund 1 Balance Object 0840 | All Funds Total Expense | Expenditures less Contingency | Contingency % |
|---------------------|---------------------------|-------------------------------|----------------------------|----------------------------------|------------------|
| 501 | Pulaski County | 16,939,959.88 | 85,800,660.31 | 68,860,700.43 | 24.6 |
| 502 | Raceland Independent | 745,551.00 | 9,675,531.00 | 8,929,980.00 | 8.34 |
| 505 | Robertson County | 338,276.69 | 4,745,664.59 | 4,407,387.90 | 7.67 |
| 511 | Rockcastle County | 4,371,657.80 | 31,404,914.33 | 27,033,256.53 | 16.17 |
| 515 | Rowan County | 2,677,249.63 | 32,184,394.02 | 29,507,144.39 | 9.07 |
| 521 | Russell County | 5,979,792.00 | 33,399,945.00 | 27,420,153.00 | 21.8 |
| 522 | Russell Independent | 4,332,751.00 | 24,649,864.00 | 20,317,113.00 | 21.32 |
| 523 | Russellville Independent | 3,017,872.21 | 14,656,147.90 | 11,638,275.69 | 25.93 |
| 524 | Science Hill Independent | 511,559.17 | 5,073,232.79 | 4,561,673.62 | 11.21 |
| 525 | Scott County | 16,002,704.93 | 116,317,524.37 | 100,314,819.44 | 15.95 |
| 531 | Shelby County | 14,708,946.74 | 93,580,071.50 | 78,871,124.76 | 18.64 |
| 535 | Simpson County | 10,045,336.89 | 41,325,575.42 | 31,280,238.53 | 32.11 |
| 536 | Somerset Independent | 1,925,625.00 | 25,571,592.90 | 23,645,967.90 | 8.14 |
| 537 | Southgate Independent | 314,341.34 | 2,943,209.00 | 2,628,867.66 | 11.95 |
| 541 | Spencer County | 601,741.70 | 30,576,472.08 | 29,974,730.38 | 2 |
| 545 | Taylor County | 1,738,058.39 | 28,238,142.88 | 26,500,084.49 | 6.55 |
| 551 | Todd County | 993,327.08 | 16,836,942.67 | 15,843,615.59 | 6.26 |
| 555 | Trigg County | 1,188,672.00 | 26,450,935.00 | 25,262,263.00 | 4.7 |
| 561 | Trimble County | 6,645,847.13 | 17,971,895.17 | 11,326,048.04 | 58.67 |
| 565 | Union County | 2,538,462.00 | 26,775,893.56 | 24,237,431.56 | 10.47 |
| 567 | Walton Verona Independent | 813,297.00 | 22,083,990.00 | 21,270,693.00 | 3.82 |
| 571 | Warren County | 25,729,908.38 | 213,622,855.41 | 187,892,947.03 | 13.69 |
| 575 | Washington County | 1,611,938.00 | 23,577,710.00 | 21,965,772.00 | 7.33 |
| 581 | Wayne County | 962,350.00 | 31,137,408.65 | 30,175,058.65 | 3.18 |
| 585 | Webster County | 1,208,085.00 | 23,014,469.31 | 21,806,384.31 | 5.54 |
| 591 | Whitley County | 3,009,294.79 | 49,551,165.18 | 46,541,870.39 | 6.46 |
| 592 | Williamsburg Independent | 1,001,443.00 | 9,210,134.64 | 8,208,691.64 | 12.19 |
| 593 | Williamstown Independent | 825,000.00 | 10,861,177.00 | 10,036,177.00 | 8.22 |
| 595 | Wolfe County | 614,166.00 | 11,606,617.00 | 10,992,451.00 | 5.58 |
| 601 | Woodford County | 2,707,775.14 | 44,830,576.25 | 42,122,801.11 | 6.42 |
| Grand Total: | | 802,658,540.14 | 8,285,162,323.69 | 7,482,503,783.55 | |