

KENTUCKY ASSOCIATION OF COUNTIES, INC.
FINAL CONSOLIDATED BUDGET
JULY 1, 2026 THROUGH JUNE 30, 2027

	FY 2026-27 FINAL BUDGET
<u>Income</u>	
County Membership Dues	\$ 138,700
Public Agency Dues	5,500
County Partner Program	210,000
County Sponsorship Program	75,000
Endorsement and Marketing Fees	
NACo Prescription Drug Card Program	5,000
NACo Marketing Agreement	74,000
Compass Financial Advisors	75,000
Interest and Investment Income	678,500
Base Management Fees	
CoLT	275,000
KALF	380,000
KACo Insurance Agency	245,000
Unemployment Insurance	280,000
Workers' Comp	380,000
Additional Management Fees	
KALF	1,630,000
Workers' Comp	975,000
Program Administration Fees	
CoLT	881,260
KALF	2,172,430
KACo Insurance Agency	424,095
Unemployment Insurance	580,590
Workers' Comp	2,167,890
Program Income	
Convention Income	375,000
KACo Training and Education	10,000
Rental Income	18,000
Royalty Income	5,000
Miscellaneous Income	1,000
Dividend	100,000
Total Income	\$ 12,161,965

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Expenses

Advertising and Promotion	\$ 166,500.00
Automobile Expense	15,000.00
Bank Fees	7,500.00
Board Expenses	
Board Meeting Expense	41,500.00
Board Fees	83,000.00
State Advocacy	120,550.00
Annual Board Strategic Planning	40,000.00
Federal Advocacy	
NACo Membership	101,546.00
NACo Conf., Workshops and Training	111,750.00
Scholarships	
Hillard Memorial Scholarship	8,000.00
Presidential Scholarship	16,000.00
Repairs and Maintenance	
Buildings and Grounds	207,300.00
Janitorial Services and Supplies	87,200.00
Computer Expense	305,635.00
Equipment Expense	60,650.00
Insurance Expense	140,000.00
Miscellaneous	1,000.00
Personnel	8,750,000.00
Postage and Shipping Expense	30,650.00
Printing Expense	38,250.00
Professional Dues/Memberships	17,655.00
Professional Fees	
Accounting and Auditing	67,000.00
Consulting	253,500.00
Investment Fees	14,400.00
Investment Advisors	4,000.00
Trustee Fees- Fifth Third	3,000.00
Legal	10,000.00
Program Expenses	
Convention	400,000.00
County Line	48,000.00
KACo Training and Education	32,500.00
County Partner Program	15,000.00
Publications	13,120.00
Registration Fees	23,750.00
Supplies	54,500.00
Telecommunications Expense	42,750.00
Training - Employees	35,500.00
Travel	220,000.00
Tuition Reimbursement	10,000.00
Utilities	75,500.00
Total Expenses	\$ 11,672,206.00

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Capital Expenditures

Building Renovations	\$ 450,000.00
Vehicle Purchase	75,000.00
Equipment & Computers	20,000.00
Furniture	<u>30,000.00</u>

Total Capital Expenditures	<u>575,000.00</u>
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Total Expenses/Capital Expenditures	<u>\$ 12,247,206.00</u>
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