

Kentucky Statewide Cost Allocation Plan

For Fiscal Year 2026 Based on Fiscal Year 2024

Exhibit A

(Amounts Rounded to the Nearest Dollar)

	Social Security D1	Statewide Accounting D2	Customer Resource Center D3	Procurement Services D4	Personnel D5	Treasurer D7	Auditor D8	Gov Off for Policy & Mgmt D9	KY Retirement D10	Surplus Properties D11	Total Fixed Cost
Leg Research	7,091	864	3,754	4,803	36,993	3,985	—	28,648	313,044	(1,086)	398,096
Judicial	56,213	45,871	121,823	(262)	77,812	33,598	—	142,639	1,799,993	9	2,277,696
UPS	20,185	12,467	33,817	(1,062)	30,618	9,786	—	52,266	654,791	(379)	812,489
Agriculture	3,722	10,494	26,139	9,009	5,116	4,381	38,397	9,429	119,060	(947)	224,800
Attorney General	3,240	10,130	26,759	628	4,022	4,452	—	8,040	102,273	(58)	159,486
Election Finance	179	150	415	(52)	76	90	—	387	5,200	2	6,447
Governor's Office	873	471	1,230	—	1,349	681	—	2,269	28,394	—	35,267
Veterans Affairs	10,807	12,305	34,787	62,577	20,947	8,715	26,427	29,770	364,989	(7,319)	564,005
Military Affairs	1,248	51,212	136,370	262,121	670	7,851	97,018	2,750	36,595	(31,431)	564,404
Local Development	699	1,734	4,564	103	908	1,149	—	1,752	22,217	(39)	33,087
Secretary of State	477	805	2,038	367	610	368	—	1,194	15,147	(40)	20,966
Board of Elections	151	4,046	8,280	(2,886)	269	333	—	406	5,015	94	15,708
Transportation	71,252	400,904	1,119,770	4,076,967	105,282	80,052	2,204	183,404	2,302,568	(541,151)	7,801,252
Economic Development	1,187	931	2,522	2,043	2,048	624	—	3,171	39,295	(200)	51,621
Finance-KHEAA	112	4,162	11,166	1,257	(396)	1,730	—	67	1,837	(189)	19,746
Finance-COT	3,354	9,888	27,896	(472)	756	3,176	—	6,987	95,109	17	146,711
Finance-Revenue	11,187	16,813	44,002	(735)	8,431	153,055	—	25,621	335,914	26	594,314
Dept of Fish & Wildlife Resources	7,839	26,735	75,451	234	8,476	9,345	59,615	18,957	243,469	(1,095)	449,026
Education Professional Standards Bd	—	—	—	—	—	—	—	—	—	—	—
Council on Post Secondary Educ	1,508	2,270	5,634	2,881	3,325	1,266	—	4,312	52,205	(274)	73,127
Education: Office of the Secretary	2,682	4,008	9,245	2,567	10,191	2,107	—	9,347	106,385	(246)	146,286
Workforce Investment	11,087	78,392	181,776	4,659	32,070	31,328	192,394	34,687	407,907	(583)	973,717
Dept of Education	17,538	57,582	158,294	18,070	19,927	547,776	484,832	42,793	547,776	(1,948)	1,371,913
KET	1,842	3,329	8,144	4,818	1,722	1,105	—	4,349	56,366	(525)	81,150
Libraries & Archives	862	1,733	4,970	(528)	636	640	—	1,970	25,850	(63)	36,070
Nature Preserves Commission	2,508	—	—	—	14,154	28,030	—	10,552	114,120	—	169,364
GAPS	532	—	—	—	3,000	376	—	2,236	24,188	—	30,332
Energy and Environment Cabinet	25,450	33,795	91,553	28,388	39,792	17,319	—	66,366	829,354	(3,077)	1,128,940
Public Protection Cabinet	11,285	14,046	36,260	1,880	18,716	5,884	—	29,851	371,176	(375)	488,723
Labor Cabinet	(4,030)	8,715	37,630	(6,146)	(73,254)	(20,342)	—	(36,760)	(343,195)	(35)	(437,417)
CHFS-KHBE	(92)	—	—	—	(1,664)	(89)	—	(835)	(7,798)	—	(10,478)
Health & Family Svcs-Secretary	7,949	34,339	95,574	4,612	14,824	(5,557)	672,451	21,668	266,625	(445)	1,112,040
Gov. Off. Of Wellness and Phy. Act.	—	—	—	—	—	—	—	—	—	—	—
CHFS: Office of Inspector General	2,847	11,593	32,349	472	2,996	3,531	—	6,854	88,168	(44)	148,766
Dept for Aging and Inddept. Living	4,156	18,247	47,285	1,100	10,585	6,360	—	12,438	148,335	(102)	248,404
Dept. for Income Support	8,022	21,289	58,624	1,572	15,317	412,655	—	22,006	270,195	(146)	809,534
Dept of Public Health	8,203	25,592	76,071	3,667	17,553	15,478	—	23,244	282,271	(348)	451,731
Dept. for MH Dev. Disab. & Addic. Svcs.	6,766	27,985	76,456	7,745	8,482	20,073	—	16,823	213,871	(1,055)	377,146
Dept. for Fam. Res. Ctrs. & Vol. Svcs.	343	1,146	3,601	—	812	723	—	1,001	12,024	—	19,650
CHFS: Office of the Ombudsman	—	—	—	—	—	—	—	—	—	—	—
Dept for Community Based Svcs	79,767	103,281	248,669	2,568	145,033	91,074	—	215,970	2,663,665	(255)	3,549,772
Dept for Medicaid Services	3,626	158,743	336,085	1,100	10,696	5,516	—	11,427	134,094	(102)	661,185
Dept for Medicaid Svcs: Benefits	—	145,231	300,311	—	—	33,822	—	—	—	—	479,364
Children With Special Care Needs	—	—	—	—	—	—	—	—	—	—	—
Office of Health Policy	—	—	—	—	—	—	—	—	—	—	—
Justice - Office of the Sec	2,365	3,033	7,981	—	4,540	1,527	10,955	6,496	79,728	—	116,625
Public Advocacy	9,441	10,926	29,837	472	12,732	7,166	—	23,823	301,221	(44)	395,574
State Police	30,188	40,088	105,588	11,574	45,870	25,154	—	78,198	979,527	(1,308)	1,314,879
Juvenile Justice	20,096	25,192	63,822	35,311	44,716	16,616	—	57,614	696,919	(3,541)	956,745
Criminal Justice Training	2,972	9,337	25,734	23,314	3,245	5,471	—	7,202	92,428	(2,325)	167,378
Corrections	62,936	37,810	104,483	34,097	113,726	37,033	—	170,127	2,099,440	(3,743)	2,655,909
Others, including Boards	34,712	145,626	390,475	227,947	92,242	239,945	576,448	105,404	1,251,331	(26,653)	3,037,477
	555,377	1,633,310	4,217,234	4,826,780	915,971	1,334,631	2,160,741	1,466,920	18,249,086	(631,023)	34,729,027

Kentucky Statewide Cost Allocation Plan

For Fiscal Year 2026 Based on Fiscal Year 2024

Exhibit B

(Amounts Rounded to the Nearest Dollar)											
USER AGENCIES	Records Center B13	Motor Pool B14	State Risk B15	Correctional Industries B16	Facilities Security B17	Printing B18	Office of Govt Training B19	Facility Support B20	Commonwealth Office of Technology B21	Workers Comp B22	TOTAL Section II
Leg Research	12,602	—	92,896	2,636	181,290	—	(3,717)	1,814,391	1,480	(4,423)	2,097,155
Judicial	1,218,707	(3)	139,499	8,069	43,064	(770)	—	94,352	23,675	(89,607)	1,436,986
UPS	72,577	—	4,957	11,253	—	—	—	16	5,919	(6,900)	87,822
Agriculture	932	(96)	51,004	2,314	2,629	(8,485)	(2,316)	228	42,910	(3,833)	85,287
Attorney General	19,633	(2,325)	11,657	662	30,240	—	(2,145)	32,321	85,820	(3,479)	172,384
Election Finance	5,581	—	236	25	2,629	—	(114)	16	2,959	(118)	11,214
Governor's Office	31,716	(808)	6,704	481	54,516	(4,169)	(400)	115,872	28,114	(295)	231,731
Veterans Affairs	—	(2,719)	136,590	320	2,629	(1,896)	(8,493)	65	156,844	(87,218)	196,122
Military Affairs	12,978	(5,540)	739,169	2,697	—	(17,203)	(1,001)	—	2,959	(288,074)	445,985
Local Development	8,237	(238)	269	34	2,629	(1,110)	(486)	52,568	62,146	(1,061)	122,988
Secretary of State	21,641	(81)	419	547	21,896	(3,391)	(286)	49,126	10,358	(147)	100,082
Board of Elections	—	—	599	4	2,629	—	(143)	49	32,553	(118)	35,573
Transportation	74,938	(142,200)	1,738,633	47,057	69,424	(90,941)	(47,240)	1,928,354	2,050,814	—	5,628,839
Economic Development	5,215	(676)	489	209	2,629	(536)	(829)	130,360	31,073	(767)	167,167
Finance-KHEAA	12,384	—	12,230	69	2,629	—	(200)	309,879	1,480	(236)	338,235
Finance-COT	502	(3,824)	32,732	169	177,695	—	(2,945)	719,005	2,959	(2,654)	923,639
Finance-Revenue	7,418	(177)	6,761	79	82,895	(6,193)	(8,093)	1,309,722	1,891,010	(21,259)	3,262,163
Dept of Fish & Wildlife Resources	2,460	(25,528)	171,755	335	2,629	(7,023)	(4,461)	6,135	136,129	(56,258)	226,173
Education Professional Standards Bd	—	—	622	—	—	—	—	—	—	(29)	593
Council on Post Secondary Educ	713	(254)	307	88	2,755	(2,118)	(458)	92,199	44,390	(59)	137,563
Education: Office of the Secretary	—	(259)	1,439	—	64,224	(9,270)	(10,952)	—	214,551	(26,950)	232,783
Workforce Investment	1,103	(4,145)	47,965	1,536	11,074	(20,122)	—	12,661	328,485	(1,622)	376,935
Dept of Education	33,790	(1,856)	185,022	8,532	27,423	(15,123)	(10,209)	1,665,170	22,195	(45,909)	1,869,035
KET	350	(1,130)	106,291	—	—	(170)	(1,144)	—	—	(21,672)	82,525
Libraries & Archives	6,680	(437)	3,694	—	5,257	(714)	(658)	351,630	35,512	(1,651)	399,313
Nature Preserves Commission	—	—	—	—	—	—	—	—	—	—	—
GAPS	—	(7)	28,378	—	—	—	—	—	—	—	28,371
Energy and Environment Cabinet	78,048	—	285,495	6,087	103,516	(14,964)	(13,697)	573,324	619,979	(202,949)	1,434,839
Public Protection Cabinet	38,832	(4,347)	81,061	7,614	50,616	(4,935)	(6,348)	532,128	247,104	(21,112)	920,613
Labor Cabinet	17,901	(332)	—	—	—	(4,690)	—	7,293	643,654	(1,504)	662,322
CHFS-KHBE	—	—	—	—	—	—	—	—	—	—	—
Health & Family Svcs-Secretary	689,392	(1,044)	3,119	27,221	217,006	(1,133)	(6,177)	3,008,567	2,086,326	(208,935)	5,814,342
Gov. Off. Of Wellness and Phy. Act.	—	—	—	—	—	—	—	—	—	—	—
CHFS: Office of Inspector General	—	(1,707)	1,085	—	—	(412)	(257)	68,933	116,893	—	184,535
Dept for Aging and Indept. Living	6,162	(256)	76	—	—	(3,262)	(2,431)	—	44,390	—	44,679
Dept of Income Support	—	(267)	3,151	—	—	(279)	(1,773)	—	625,898	—	626,730
Dept of Public Health	—	(1,688)	19,575	—	—	(43,768)	(2,860)	414,510	255,982	—	641,751
Dept for MH, Dev. Disab. & Addic. Svcs.	—	(7,424)	275,872	1,696	—	(51,471)	(6,377)	—	227,868	—	440,164
Dept. for Fam. Res. Ctrs. & Vol Svcs.	—	(36)	—	—	—	(7,556)	(86)	—	7,398	(88)	(368)
Dept for Community Based Svcs	—	(14,832)	5,582	—	—	(4,697)	(45,124)	—	—	—	(59,071)
Dept for Medicaid Services	4,537	(193)	—	—	—	(3,542)	(1,601)	—	1,290,267	—	1,289,468
Dept for Medicaid Svcs: Benefits	—	—	—	—	—	—	—	—	295,933	—	295,933
Children With Special Care Needs	—	(130)	—	—	—	—	(1,373)	—	—	—	(1,503)
Office of Health Policy	—	—	—	—	—	—	—	—	—	—	—
Justice - Office of the Sec	3,870	(34)	495	5,303	51,938	—	(1,344)	241,175	45,870	(1,179)	346,094
Public Advocacy	137,663	(2,430)	4,081	8,764	5,257	(16,056)	(5,576)	—	273,738	(23,382)	382,059
State Police	140,198	(196)	2,694,358	5,365	—	(4,210)	(18,130)	281,343	609,621	(219,372)	3,488,977
Juvenile Justice	335	(10,971)	159,409	30,498	5,257	(1,155)	(11,953)	12,302	321,087	(306,296)	198,513
Criminal Justice Training	—	—	88,462	1,907	—	—	(1,916)	—	109,495	(3,302)	194,646
Corrections	28,538	(29,521)	1,258,949	298,243	9,400	—	(38,890)	149,025	1,170,414	(363,734)	2,482,424
Others, including Boards	77,152	(24,328)	17,616,756	28,044	7,151	(26,235)	(13,756)	2,342,719	590,383	(932,304)	19,665,582
Total	2,772,785	(292,039)	26,017,843	507,858	1,242,926	(377,599)	(285,959)	16,315,438	14,796,635	(2,948,496)	57,749,392