

# Kentucky Statewide Cost Allocation Plan For Fiscal Year 2025 Based on Fiscal Year 2023 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	1,858	865	1,469	(12,103)	3,854	1,889	—	(23,657)	34,326	(1,477)	7,024
Judicial	46,661	34,726	56,192	104	458,580	34,362	—	(33,482)	1,872,432	(4)	2,469,571
UPS	17,173	9,428	15,323	(9,042)	175,097	11,511	—	144	706,801	(504)	925,931
Agriculture	3,179	7,578	12,122	150	32,676	3,494	18,108	418	131,575	(163)	209,137
Attorney General	2,967	7,734	12,560	1,548	31,036	3,090	—	960	124,300	(58)	184,137
Election Finance	150	160	259	(64)	1,362	138	—	(236)	5,688	(3)	7,454
Governor's Office	653	408	657	—	6,274	723	—	(443)	25,812	—	34,084
Veterans Affairs	6,074	8,701	14,331	53,508	46,063	4,956	17,656	(33,956)	205,665	(3,361)	319,637
Military Affairs	1,081	31,595	51,965	113,597	9,637	4,095	—	(2,881)	40,620	(14,393)	235,316
Local Development	614	713	1,212	(712)	6,121	1,975	—	513	24,888	(57)	35,267
Secretary of State	426	367	608	14	4,279	463	—	82	17,342	(17)	23,564
Board of Elections	125	(1,584)	(2,291)	(1,327)	1,260	270	—	(350)	5,122	(76)	1,149
Transportation	58,237	309,427	504,746	3,164,647	575,416	50,513	132,386	(26,557)	2,345,568	(320,627)	6,793,756
Economic Development	947	714	1,155	206	9,684	779	—	(572)	39,060	(8)	51,965
Finance-KHEAA	133	2,657	4,392	940	808	893	—	(973)	3,950	(119)	12,681
Finance-COT	2,900	7,151	11,792	1,059	24,971	2,661	—	(9,661)	106,505	(138)	147,240
Finance-Revenue	9,959	15,737	25,223	(59)	94,667	287,830	—	(14,129)	390,694	(46)	809,876
Dept of Fish & Wildlife Resources	6,863	19,252	31,520	(1,734)	68,701	5,176	40,325	(4,181)	278,901	(1,912)	442,911
Education Professional Standards Bd	—	—	—	—	—	—	—	—	—	—	—
Council on Post Secondary Educ	1,235	1,898	3,029	78	13,352	1,154	—	1,568	52,947	(14)	75,247
Education: Office of the Secretary	2,354	2,736	4,391	206	28,657	3,499	—	5,433	109,890	(8)	157,158
Workforce Investment	8,513	47,617	76,703	48	92,016	(211,518)	144,292	(17,427)	364,928	(379)	504,793
Dept of Education	14,972	50,352	81,121	7,507	147,998	19,715	385,190	(9,109)	603,189	(537)	1,300,398
KET	1,634	2,876	4,590	5,233	16,206	1,373	—	(739)	65,980	(232)	96,921
Libraries & Archives	807	1,233	2,024	698	7,956	616	—	242	32,441	(36)	45,981
Nature Preserves Commission	2,238	—	—	—	30,756	33,256	—	11,570	114,270	—	192,090
GAPS	478	—	—	—	6,578	344	—	2,474	24,440	—	34,314
Energy and Environment Cabinet	20,518	25,427	41,338	18,021	204,168	14,698	—	(11,701)	830,397	(1,091)	1,141,775
Public Protection Cabinet	9,018	12,260	19,738	4,674	91,305	15,988	—	(903)	369,366	(384)	521,062
Labor Cabinet	(2,912)	12,791	21,004	(668)	(69,996)	(15,282)	—	(29,127)	(232,401)	(503)	(317,094)
CHFS-KHBE	(62)	—	—	—	(1,737)	(52)	—	(1,429)	(5,637)	—	(8,917)
Health & Family Svcs-Secretary	6,210	23,464	38,695	611	63,131	23,769	418,772	2,873	255,078	(48)	832,555
Gov. Off. Of Wellness and Phy. Act.	—	—	—	—	—	—	—	—	—	—	—
CHFS: Office of Inspector General	2,075	7,375	12,214	—	18,151	1,131	—	(5,004)	77,002	—	112,944
Dept for Aging and Inddept. Living	3,167	12,712	20,671	414	33,923	4,472	—	2,855	134,896	(16)	213,094
Dept. for Income Support	5,087	17,284	28,068	—	49,299	675,967	—	(3,127)	202,200	—	974,778
Dept of Public Health	5,032	20,610	33,905	(151)	48,561	6,379	—	(4,570)	199,435	(125)	309,076
Dept. for MH Dev. Disab. & Addic. Svcs.	5,044	23,065	37,538	3,059	44,972	5,653	—	(12,977)	189,571	(617)	295,308
Dept. for Fam. Res. Ctrs. & Vol. Svcs.	232	1,479	2,387	516	2,326	129	—	(236)	9,432	(20)	16,245
CHFS: Office of the Ombudsman	—	—	—	—	—	—	—	—	—	—	—
Dept for Community Based Svcs	59,926	48,436	78,955	31	588,304	93,774	—	(31,813)	2,402,981	(33)	3,240,561
Dept for Medicaid Services	2,568	31,518	50,774	620	27,776	1,684	—	1,920	110,134	(25)	226,969
Dept for Medicaid Svcs: Benefits	—	25,011	39,818	—	—	49,801	—	—	—	—	114,630
Children With Special Care Needs	—	—	—	—	—	—	—	—	—	—	—
Office of Health Policy	—	—	—	—	—	—	—	—	—	—	—
Justice - Office of the Sec	1,925	2,230	3,643	(575)	20,101	1,798	—	1,860	80,561	(26)	111,517
Public Advocacy	7,872	9,451	15,284	—	77,970	6,603	—	(2,756)	317,590	—	432,014
State Police	25,077	27,188	44,381	(8,145)	252,094	19,286	—	(6,104)	1,022,067	(793)	1,375,051
Juvenile Justice	13,903	17,668	28,567	2,368	136,830	10,753	—	(15,777)	558,451	(841)	751,922
Criminal Justice Training	2,626	6,610	10,816	9,438	26,082	3,214	—	(558)	106,151	(578)	163,801
Corrections	48,792	30,446	49,594	(8,109)	473,784	34,161	—	(37,540)	1,941,952	(3,979)	2,529,101
Others, including Boards	26,703	101,650	165,916	67,507	288,140	341,040	348,508	13,980	1,143,357	(13,570)	2,483,231
<b>Total</b>	<b>435,032</b>	<b>1,019,016</b>	<b>1,658,399</b>	<b>3,414,113</b>	<b>4,269,189</b>	<b>1,558,223</b>	<b>1,505,237</b>	<b>(295,083)</b>	<b>17,439,917</b>	<b>(366,818)</b>	<b>30,637,225</b>

# Kentucky Statewide Cost Allocation Plan

## For Fiscal Year 2025 Based on Fiscal Year 2023

### Exhibit B

(Amounts Rounded to the Nearest Dollar)

USER AGENCIES	Records Center B13	Motorpool 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	13,722	—	89	10,626	73,537	—	(3,462)	3,479,232	8,782	(6,011)	3,576,515
Judicial	1,266,149	9	1,282	31,165	17,280	(494)	—	181,376	40,627	(121,595)	1,415,799
UPS	50	—	91	10,697	—	—	—	29	8,457	(9,365)	9,959
Agriculture	1,015	342	543	3,145	1,319	(4,445)	(2,171)	395	56,887	(5,209)	51,821
Attorney General	99,502	6,277	121	567	12,243	—	(1,997)	55,233	103,532	(4,705)	270,773
Election Finance	8,614	—	2	15	1,055	—	(119)	29	5,086	(149)	14,533
Governor's Office	34,485	2,968	67	610	22,643	(436)	(366)	222,986	33,695	(389)	316,263
Veterans Affairs	—	6,594	1,222	1,398	1,055	(2,574)	(7,941)	299	207,140	(118,386)	88,807
Military Affairs	14,131	15,507	6,692	—	264	(8,350)	(925)	—	4,444	(391,062)	(359,299)
Local Development	9,864	661	3	112	1,055	(776)	(449)	101,961	77,340	(1,452)	188,319
Secretary of State	23,564	261	4	482	8,786	(1,063)	(275)	94,493	14,431	(216)	140,467
Board of Elections	—	—	6	1,579	1,055	—	(137)	67	47,857	(142)	50,285
Transportation	80,935	399,628	17,173	105,497	20,042	(95,958)	(44,110)	3,709,942	2,817,052	—	7,010,201
Economic Development	5,678	1,987	5	690	1,055	(385)	(779)	250,731	41,567	(1,032)	299,517
Finance-KHEAA	13,352	—	106	—	1,055	—	(174)	596,034	1,794	(305)	611,862
Finance-COT	547	10,585	381	48	70,262	—	(2,748)	1,420,294	(3,935)	(3,610)	1,491,824
Finance-Revenue	7,812	674	66	389	45,367	(7,822)	(7,556)	2,518,768	2,558,507	(28,859)	5,087,346
Dept of Fish & Wildlife Resources	2,671	75,313	1,473	1,364	1,055	(7,779)	(4,167)	9,836	181,920	(76,350)	185,336
Education Professional Standards Bd	7,518	—	2	—	—	—	—	—	—	(30)	7,490
Council on Post Secondary Educ	777	725	3	1,822	1,081	(1,726)	(430)	177,609	60,721	(90)	240,492
Education: Office of the Secretary	—	240	16	—	16,982	(5,521)	(5,779)	—	317,210	(36,580)	286,568
Workforce Investment	1,730	9,635	434	3,930	3,537	(8,066)	(4,451)	88,216	436,821	(8,589)	523,197
Dept of Education	36,743	6,541	1,629	811	18,637	(20,028)	(9,525)	3,187,736	38,406	(58,001)	3,202,949
KET	381	3,267	888	—	—	(68)	(1,081)	—	368	(29,417)	(25,662)
Libraries & Archives	7,174	1,286	36	28	2,110	(601)	(604)	667,530	55,642	(2,261)	730,340
Nature Preserves Commission	—	—	—	—	—	—	—	—	—	—	—
GAPS	—	—	234	—	—	—	—	—	—	—	234
Energy and Environment Cabinet	50,826	—	2,663	14,999	57,205	(5,195)	(12,786)	783	822,802	(275,495)	655,802
Public Protection Cabinet	47,856	16,237	491	9,504	13,240	(5,973)	(5,935)	1,025,860	319,160	(28,657)	1,391,783
Labor Cabinet	11,564	721	5	—	—	(5,440)	—	14,258	1,078,313	—	1,099,421
CHFS-KHBE	—	—	—	—	—	—	—	—	766	—	766
Health & Family Svcs-Secretary	732,500	2,454	31	51,416	128,392	(440)	(5,770)	5,822,186	2,901,465	(283,617)	9,348,617
Gov. Off. Of Wellness and Phy. Act.	—	—	—	—	—	—	—	—	—	—	—
CHFS: Office of Inspector General	—	5,187	11	—	—	(144)	(229)	132,571	143,222	—	280,618
Dept for Aging and Inddept. Living	3	3,390	1	—	—	(1,520)	(2,271)	—	52,766	—	52,369
Dept of Income Support	—	736	31	—	—	(564)	(1,649)	—	848,942	—	847,496
Dept of Public Health	—	5,071	179	—	—	(19,681)	(2,674)	797,285	373,634	—	1,153,814
Dept for MH, Dev. Disab. & Addic. Svcs.	—	20,583	2,593	1,021	—	(4,633)	(5,953)	—	292,508	—	306,119
Dept. for Fam. Res. Ctrs. & Vol Svcs.	—	107	—	—	—	(3,087)	(92)	—	8,492	(134)	5,286
Dept for Community Based Svcs	—	31,413	55	—	—	(4,003)	(42,132)	—	—	—	(14,667)
Dept for Medicaid Services	5,255	313	—	—	—	(1,035)	(1,502)	—	1,607,708	—	1,610,739
Dept for Medicaid Svcs: Benefits	—	—	—	—	—	—	—	—	311,590	—	311,590
Children With Special Care Needs	—	613	—	—	—	—	(1,282)	—	—	—	(669)
Office of Health Policy	—	—	—	—	—	—	—	—	—	—	—
Justice - Office of the Sec	3,924	402	2	23,832	20,841	—	(1,246)	510,262	61,195	(1,607)	617,605
Public Advocacy	144,800	6,410	24	37,956	2,110	(2,649)	(5,202)	—	348,324	(31,740)	500,033
State Police	151,050	266	25,714	1,829	—	(4,772)	(16,917)	554,145	823,133	(297,779)	1,236,669
Juvenile Justice	365	27,884	1,418	26,727	2,110	(4,003)	(11,156)	23,590	407,002	(415,781)	58,156
Criminal Justice Training	—	—	787	6,814	—	—	(1,795)	—	148,592	(4,475)	149,923
Corrections	32,027	77,658	11,363	604,378	6,948	—	(36,325)	290,903	1,552,098	(493,746)	2,045,304
Others, including Boards	129,295	65,667	407,440	71,031	2,370	(21,384)	(12,870)	5,219,734	773,990	(1,296,454)	5,338,819
<b>Total</b>	<b>2,945,879</b>	<b>807,612</b>	<b>485,376</b>	<b>1,024,482</b>	<b>554,691</b>	<b>(250,615)</b>	<b>(267,032)</b>	<b>31,154,373</b>	<b>19,990,053</b>	<b>(4,033,290)</b>	<b>52,411,529</b>