Gateway Area Development District
Fiscal Year 2027 - Initial Cost Allocation Budget
As of June 30, 2026

	PDS Fiscal Agent *(per audit page 52)*	Aging	Medicaid Waiver PDS / Traditional	Workforce (WIA) Program	Regional Water Project	JFA	Regional Brownfield Projects	Community Wildfire Project	Misc. Contracts	Workforce (WIA) One-Stop Operator	KYTC Public Vehicles	Regional Transportation	Water Quality Management II	KY Infrastructure Authority	Joanie Bernard Foundation	Local	Standard RLF	Economic Recovery - RLF	Hazard Mitigation Add-on contracts	Pass Thru Accounts	Regional Childcare	KYTC Roadway	Veterans Directed Services	Unallocated	NHPLP	TOTAL
Program Numbers	*n/a*	*various*	*776 / 777*	*574 / 575 / 576*	*608*	*010 - 050*	*615*	*375*	*180*	*571 / 572 / 573*	*075*	*420*	*606*	*600*	*187*	*670*	*210*	*211*	*various*	*200*	*428*	*182*	*778*	*000*	*610*	
Revenues by Source:																										
Federal																										
Buffalo Trace Area Dev. District				1,104,285						118,791																**$1,223,076**
Dept for Aging & Independent Living (DAIL) - FY 2027 ESTIMATED allocations		619,127																								**$619,127**
US Environmental (EPA) - year 2 of four-year $500,000 grant							230,000																			**$230,000**
Dept for Aging & Independent Living (DAIL) - FY 2026 carryover (estimated)		228,380																								**$228,380**
US Agriculture Forestry Service - remainder of two-year $200,000 grant								195,000																		**$195,000**
DLG Joint Funding Administration						80,028																				**$80,028**
Appalachian Reg. Commission - remainder of calendar 2026 + first half calendar 2027						69,119																				**$69,119**
KY Transportation Cabinet - 5310 grant											64,672															**$64,672**
Center for Rural Development - Flex E grant																					10,000					**$10,000**
State																										
Medicaid - Participant Directed Services	12,480,000																									**$12,480,000**
Dept for Aging & Independent Living (DAIL) - FY 2027 ESTIMATED allocations		1,117,497																								**$1,117,497**
Kentucky Infrastructure Authority					$900,000									$50,000												**$950,000**
DLG Joint Funding Administration						$222,030																				**$222,030**
Various Performance-Based Contracts									$150,000																	**$150,000**
KY Transportation Cabinet											$16,168	$71,620										$8,500				**$96,288**
KY Division of Water - remainder of contract													$59,900													**$59,900**
Local																										
Medicaid - Participant Directed Services			1,867,650																							**$1,867,650**
Medicaid - Traditional Services			102,221																							**$102,221**
Local Cash Contributions - FY 27		90,145																								**$90,145**
In-kind Contributions (3rd parties)		63,382																								**$63,382**
Interest from Customers																	27,979	21,872		10,542					425	**$60,818**
Local Dues												7,958				43,377										**$51,335**
Joanne Bernard Foundation - remainder calendar 2026															$30,000											**$30,000**
Program Income		19,605																								**$19,605**
City of Salt Lick - remainder from FY 25																			9,448							**$9,448**
City of Morehead - remainder from FY 25																			6,515							**$6,515**
Pennyrile Area Development District																							6,835			**$6,835**
Service fee from Customers																	140	100		3,945						**$4,185**
Bank Interest																				10				750	10	**$770**
Total Revenues	**$12,480,000**	**$2,138,136**	**$1,969,871**	**$1,104,285**	**$900,000**	**$371,177**	**$230,000**	**$195,000**	**$150,000**	**$118,791**	**$80,840**	**$79,578**	**$59,900**	**$50,000**	**$30,000**	**$43,377**	**$28,119**	**$21,972**	**$15,963**	**$14,497**	**$10,000**	**$8,500**	**$6,835**	**$750**	**$435**	**$20,108,026**
Expenditures by Category:																										
Contractual Services - general	12,480,000						187,686																			**$12,667,686**
Personnel Costs		920,162	777,338	851,610		276,329	31,493	46,332	40,223	84,808		57,845	47,068	37,308			3,230	3,230	11,719		8,065	6,774	4,403			**$3,207,937**
Contractual - pass through entities					900,000																					**$900,000**
Contracts with Sub-providers		421,082													30,000											**$451,082**
Other Costs (e.g., direct client expense, supplies, technology, dues, phone, postage, equip. lease/maint.)		90,621	50,843	27,822		20,529	372	137,548	7,450	3,046	80,840	7,500	1,536	3,388		21,750	100	100	1,431	10,161					50	**$465,087**
Food and food-related supplies- (includes Mom's Meals)		295,517																								**$295,517**
Senior Center operational costs (utilities, rent, insurance, fuel, phone, etc.)		123,473																								**$123,473**
In-kind Contributions		63,382																								**$63,382**
Travel		3,060	14,050	20,467		8,000	2,891		250	10,583		350		350								100	125			**$60,226**
sub-total	*12,480,000*	*1,917,297*	*842,231*	*899,899*	*900,000*	*304,858*	*222,442*	*183,880*	*47,923*	*98,437*	*80,840*	*65,695*	*48,604*	*41,046*	*30,000*	*21,750*	*3,330*	*3,330*	*13,150*	*10,161*	*8,065*	*6,874*	*4,528*	*0*	*50*	***$18,234,390***
Shared Costs - estimated 24%	0	220,839	186,561	204,386	0	66,319	7,558	11,120	9,654	20,354	0	13,883	11,296	8,954	0	0	775	775	2,813	0	1,935	1,626	1,057	0	0	**$769,904**
Total Expenditures	**$12,480,000**	**$2,138,136**	**$1,028,792**	**$1,104,285**	**$900,000**	**$371,177**	**$230,000**	**$195,000**	**$57,577**	**$118,791**	**$80,840**	**$79,578**	**$59,900**	**$50,000**	**$30,000**	**$21,750**	**$4,105**	**$4,105**	**$15,963**	**$10,161**	**$10,000**	**$8,500**	**$5,585**	**$0**	**$50**	**$19,004,294**
Projected Revenues over Expenditures	**$0**	**$0**	**$941,079**	**($0)**	**$0**	**$0**	**($0)**	**$0**	**$92,423**	**$0**	**$0**	**$0**	**($0)**	**$0**	**$0**	**$21,627**	**$24,014**	**$17,867**	**$0**	**$4,336**	**$0**	**$0**	**$1,250**	**$750**	**$385**	**$1,103,732**
			increases Fund Balance						*increases Fund Balance*							*increases Fund Balance*	*increases Fund Balance*	*increases Fund Balance*		increases Fund Balance			*increases Fund Balance*	increases Fund Balance	increases Fund Balance	