

DATE:

August 27, 2025

AGENDA ITEM (ACTION ITEM):

Consider/Approve 2026 Working Budget

APPLICABLE BOARD POLICY:

4.1 Budget Planning & Adoption

HISTORY/BACKGROUND:

The Working Budget is the final budget for the 2025 fiscal school year. Additional information including the 2026 SEEK Projection, funding ADA, real estate property assessment, 2026 tax rates, salary schedules, bids for services and materials are now available and incorporated into this budget. The attached information summarizes the Working Budget presented.

FISCAL/BUDGETARY IMPACT:

Total Budgeted Revenue \$ 213.9 million, Total Budgeted Expenditures \$ 198.3 million

RECOMMENDATION:

Approval of the 2026 Working Budget

CONTACT PERSON:

Susan Bentle, Exec Director Finance

Principal/Administrator



District Administrator



Superintendent

KENTON COUNTY SCHOOL DISTRICT

2026 WORKING BUDGET SUMMARY

GENERAL FUND:

Beginning Balance Carryover	44,572,788	21.9%
Local Property Taxes	74,020,000	42.4%
Other Local Revenue	3,191,211	1.6%
SEEK Revenue	41,478,137	26.6%
State Revenue	275,000	0.2%
Federal Revenue	600,000	0.4%
Indirect Cost Transfer	558,014	0.3%
Capital Outlay Fund Transfer	1,290,646	0.8%
Total Revenue	\$ 165,985,796	100.0%

Instruction	\$ 67,637,318	40.7%
Student Support Services	9,189,857	5.5%
Instructional Staff Support	5,323,406	3.2%
District Admin Support	2,893,676	1.7%
School Admin Support	8,999,561	5.4%
Business Services Support	3,916,472	2.4%
Plant Operations & Maintenance	17,188,694	10.4%
Student Transportation	8,672,375	5.2%
Debt Service - Energy Bonds	1,468,839	0.9%
Fund Transfers - KETS, IGNITE	3,741,039	2.3%
Total Expenditures	\$ 129,031,237	77.7%
General Fund Contingency	\$ 36,954,559	20.9 % of General & Food Service Budgets

SPECIAL REVENUE (GRANT) FUNDS

State Annual Grants	\$ 4,997,913	Projected 2026 Allocations
Federal Grants	7,339,592	Projected 2026 Allocations

DISTRICT ACTIVITY FUNDS

Beginning Balance Carryover	\$ 422,059
Student Organization Expenditures	422,059

STUDENT ACTIVITY FUNDS

Activity Fund Revenue & Transfers	1,500,000
Student Organization Expenditures	1,500,000

ACADEMY FUND - IGNITE

Beginning Balance Carryover	\$ -
Transfer from General Fund	2,635,000
Ignite Personnel & MOU Expenditures	2,635,000

CAPITAL OUTLAY FUND

Seek Revenue \$100 per student	\$ 1,290,646
Transfer to General Fund	1,290,646

BUILDING FUND

Local Property Taxes	\$ 21,774,945
State FSPK Revenue	1,465,554
Transfer to Debt Service Fund	22,093,074
Property Expenditures	1,147,425

DEBT SERVICE FUND

Transfers from Gen Fund & Building Fund	\$ 22,924,113
Debt Payments	22,924,113

FOOD SERVICE FUND

Beginning Balance Carryover	\$ 3,446,068
Student Break/Lunch Fees	381,200
Federal & State Reimbursement	6,467,000
Other Revenue	217,000
Expenditures	8,917,228
Contingency	1,594,040

KENTON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

GENERAL FUND (1)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE		32,030,189.24	38,390,872.23	44,572,788.27
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
AD VALOREM TAXES				
1111	GENERAL REAL PROPERTY TAX	50,143,169.82	52,154,197.04	55,120,000.00
1112	GENERAL PERS PROPERTY TAX	.00	.00	.00
1113	FRANCHISE TAX	2,464,067.28	2,599,118.85	2,600,000.00
1114	PSC PERS PROPERTY TAX	.00	.00	.00
1115	DELINQUENT PROPERTY TAX	425,489.40	468,549.31	300,000.00
1116	DISTILLED SPIRITS TAX	.00	.00	.00
1117	MOTOR VEHICLE TAX	7,913,706.35	8,299,802.48	8,200,000.00
1118	UNMINED MINERALS TAX	.00	.00	.00
TOTAL AD VALOREM TAXES		60,946,432.85	63,521,667.68	66,220,000.00
SALES & USE TAXES				
1121	UTILITIES TAX	6,985,813.34	6,867,324.39	7,000,000.00
TOTAL SALES & USE TAXES		6,985,813.34	6,867,324.39	7,000,000.00
INCOME TAXES				
1131	OCCUPATIONAL LICENSE TAX	.00	.00	.00
TOTAL INCOME TAXES		.00	.00	.00
PENALTIES & INTEREST ON TAXES				
1140	PENALTIES & INTEREST ON TAXES	.00	.00	.00
TOTAL PENALTIES & INTEREST ON TAXES		.00	.00	.00
OTHER TAXES				
1191	OMITTED PROPERTY TAX	123,199.14	98,438.29	50,000.00
1192	EXCISE TAX	.00	.00	.00
TOTAL OTHER TAXES		123,199.14	98,438.29	50,000.00
REVENUE OTHER LOCAL GOVERNMENT UNITS				
1280	REVENUE IN LIEU OF TAXES	.00	.00	.00
TOTAL REVENUE OTHER LOCAL GOVERNMENT UNITS		.00	.00	.00

KENTON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

GENERAL FUND (1)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TUITION				
1310	TUITION FROM INDIVIDUALS	188,692.86	185,614.72	270,600.00
1312	SUMMER SCHOOL TUITION	.00	.00	.00
1320	TUITION FROM KY LSD	.00	.00	.00
1330	TUITION FROM NON-KY LSD	.00	.00	.00
1340	OTHER TUITION	.00	.00	.00
	TOTAL TUITION	188,692.86	185,614.72	270,600.00
TRANSPORTATION				
1410	TRANSP FEES - INDIVIDUALS	.00	.00	.00
1420	TRANSP FEES - KY LSD	36,114.71	22,417.88	25,000.00
1430	TRANSP FEES - NON KY LSD	.00	.00	.00
1441	TRANSP FEES - NON PUBLIC SCH	.00	.00	.00
1442	TRANSP FEES - FISCAL CT	689,095.68	668,682.00	650,000.00
	TOTAL TRANSPORTATION	725,210.39	691,099.88	675,000.00
EARNINGS ON INVESTMENTS				
1510	INTEREST INCOME	3,002,617.97	2,655,121.59	1,400,034.00
1520	SEEK INTEREST	.00	.00	.00
1540	RENTS FROM INVESTMENT PROPERTY	.00	.00	.00
	TOTAL EARNINGS ON INVESTMENTS	3,002,617.97	2,655,121.59	1,400,034.00
STUDENT ACTIVITIES				
1740	STUDENT FEES	2,277.00	4,007.00	4,007.00
1750	REVENUE FROM ENTERPRISE ACT.	.00	.00	.00
1790	OTHER DISTRICT/STUDENT ACTIVIT	.00	.00	.00
	TOTAL STUDENT ACTIVITIES	2,277.00	4,007.00	4,007.00
COMMUNITY SERVICE ACTIVITIES				
1811	COMMUNITY SERVICE ACTIVITIES	2,261.04	26,551.95	7,000.00
	TOTAL COMMUNITY SERVICE ACTIVITIES	2,261.04	26,551.95	7,000.00
OTHER REVENUE FROM LOCAL SOURCES				
1911	BUILDING RENTAL	244,877.06	148,604.05	75,000.00
1912	BUS RENTAL	178,843.20	179,968.02	150,000.00
1919	OTHER RENTAL REVENUE	4,200.00	.00	.00
1920	CONTRIBUTIONS/DONATIONS	2,948.55	.00	.00
1925	REIMBURSEMENTS	696,451.24	385,091.06	459,070.22
1941	TEXTBOOK SALES	.00	.00	.00
1942	TEXTBOOK RENTALS	.00	.00	.00
1951	SERVICE TO KY LSD	.00	.00	.00

KENTON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

GENERAL FUND (1)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
1952	SERVICE TO NON KY LSD	.00	.00	.00
1980	REFUND OF PRIOR YR EXPENDITURE	328.67	147,007.10	100,000.00
1990	MISCELLANEOUS REVENUE	11,831.20	110.00	500.00
1991	TRANSCRIPT FEES	.00	.00	.00
1993	OTHER REBATES	176.33	10,000.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		1,139,656.25	870,780.23	784,570.22
TOTAL REVENUE FROM LOCAL SOURCES		73,116,160.84	74,920,605.73	76,411,211.22
REVENUE FROM STATE SOURCES				
STATE PROGRAM				
3111	SEEK PROGRAM	37,764,507.00	40,847,671.00	41,478,137.00
TOTAL STATE PROGRAM		37,764,507.00	40,847,671.00	41,478,137.00
OTHER STATE FUNDING				
3120	OTHER STATE FUNDING	.00	.00	.00
3122	VOCATIONAL TRANSPORTATION	230,615.00	188,844.00	180,000.00
3123	STATE VOCATIONAL SCHOOL	.00	.00	.00
3124	DIST VOCATIONAL SCHOOL	.00	.00	.00
3125	BUS DRVR TRAINING REIMB	.00	.00	.00
3126	SUB SALARY REIMB (STATE)	.00	.00	.00
3127	FLEXIBLE SPENDING REFUND	.00	.00	.00
3128	AUDIT REIMBURSEMENT	.00	.00	.00
3129	KSB/KSD TRANSP REIMBURSEMENT	.00	13,434.00	.00
TOTAL OTHER STATE FUNDING		230,615.00	202,278.00	180,000.00
EXPENDITURE REIMBURSEMENTS				
3130	NATIONAL BOARD CERIFICATION SU	62,940.00	58,246.00	60,000.00
3131	STATE MISC REIMBURSEMENT	63,725.60	35,595.43	35,000.00
3132	SPEECH LANGUAGE PATH REIMBURSE	.00	33,316.00	.00
TOTAL EXPENDITURE REIMBURSEMENTS		126,665.60	127,157.43	95,000.00
RESTRICTED				
3200	RESTRICTED STATE REVENUE	.00	.00	.00
TOTAL RESTRICTED		.00	.00	.00
REVENUE IN LIEU OF TAXES/STATE				
3800	REVENUE IN LIEU OF TAXES/STATE	630,650.50	814,717.68	750,000.00
TOTAL REVENUE IN LIEU OF TAXES/STATE		630,650.50	814,717.68	750,000.00
REVENUE FOR ON BEHALF PAYMENTS				

KENTON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

GENERAL FUND (1)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
3900	ON BEHALF PAYMENTS	36,365,280.15	.00	.00
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	36,365,280.15	.00	.00
	TOTAL REVENUE FROM STATE SOURCES	75,117,718.25	41,991,824.11	42,503,137.00
REVENUE FROM FEDERAL SOURCES				
UNRESTRICTED DIRECT				
4100	UNRESTRICTED DIRECT FEDERAL	.00	.00	.00
	TOTAL UNRESTRICTED DIRECT	.00	.00	.00
FEDERAL REIMBURSEMENT				
4810	MEDICARE REIMB	616,063.27	640,364.61	600,000.00
	TOTAL FEDERAL REIMBURSEMENT	616,063.27	640,364.61	600,000.00
	TOTAL REVENUE FROM FEDERAL SOURCES	616,063.27	640,364.61	600,000.00
OTHER RECEIPTS				
BOND PROCEEDS				
5110	BOND PRINCIPAL PROCEEDS	.00	.00	.00
	TOTAL BOND PROCEEDS	.00	.00	.00
INTERFUND TRANSFERS				
5210	FUND TRANSFER	1,294,950.00	1,293,028.00	1,290,646.00
5220	INDIRECT COSTS TRANSFER	552,614.85	610,551.07	558,014.75
5253	FLEX FOCUS TRANS - INSTRUCT RE	.00	.00	.00
	TOTAL INTERFUND TRANSFERS	1,847,564.85	1,903,579.07	1,848,660.75
SALE OR COMP FOR LOSS OF ASSETS				
5311	SALE OF LAND & IMPROVEMENTS	.00	.00	.00
5312	LOSS COMP - LAND & IMPROVEMENTS	.00	.00	.00
5331	SALE OF BUILDINGS	.00	.00	.00
5332	LOSS COMP - BUILDINGS	.00	.00	.00
5341	SALE OF EQUIPMENT ETC	87,864.75	156,632.10	50,000.00
5342	LOSS COMP - EQUIPMENT ETC	.00	.00	.00
	TOTAL SALE OR COMP FOR LOSS OF ASSETS	87,864.75	156,632.10	50,000.00
CAPITAL LEASE PROCEEDS				
5500	CAPITAL LEASE PROCEEDS	.00	1,621,406.00	.00

KENTON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

GENERAL FUND (1)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL CAPITAL LEASE PROCEEDS		.00	1,621,406.00	.00
CAPITAL CONTRIBUTIONS				
5610	CAPITAL CONTRIBUTIONS	.00	.00	.00
TOTAL CAPITAL CONTRIBUTIONS		.00	.00	.00
TOTAL OTHER RECEIPTS		1,935,429.60	3,681,617.17	1,898,660.75
TOTAL RECEIPTS		150,785,371.96	121,234,411.62	121,413,008.97
TOTAL REVENUES		182,815,561.20	159,625,283.85	165,985,797.24

KENTON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

GENERAL FUND (1)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES				
1000 INSTRUCTION				
0100	SALARIES PERSONNEL SERVICES	51,962,046.65	54,710,216.07	58,654,196.58
0200	EMPLOYEE BENEFITS	3,790,253.29	3,790,527.62	4,510,531.52
0280	ON-BEHALF	25,271,287.60	.00	.00
0300	PURCHASED PROF AND TECH SERV	144,481.30	90,214.97	595,881.87
0400	PURCHASED PROPERTY SERVICES	136,773.83	109,664.28	138,325.16
0500	OTHER PURCHASED SERVICES	79,383.59	166,026.74	680,607.55
0600	SUPPLIES	752,239.05	1,469,237.56	2,736,708.28
0700	PROPERTY	104,052.57	163,816.70	188,068.27
0800	DEBT SERVICE AND MISCELLANEOUS	122,157.08	103,559.45	132,998.53
TOTAL 1000 INSTRUCTION		82,362,674.96	60,603,263.39	67,637,317.76
2100 STUDENT SUPPORT SERVICES				
0100	SALARIES PERSONNEL SERVICES	6,924,255.76	7,305,777.77	8,410,030.67
0200	EMPLOYEE BENEFITS	443,631.48	489,247.18	479,122.21
0280	ON-BEHALF	3,363,834.92	.00	.00
0300	PURCHASED PROF AND TECH SERV	8,399.32	3,075.00	11,198.00
0400	PURCHASED PROPERTY SERVICES	.00	45.29	1,000.00
0500	OTHER PURCHASED SERVICES	23,526.99	25,041.89	33,900.89
0600	SUPPLIES	95,069.06	102,639.31	124,197.29
0700	PROPERTY	4,839.33	12,464.72	.00
0800	DEBT SERVICE AND MISCELLANEOUS	46,056.09	44,593.43	63,180.00
TOTAL 2100 STUDENT SUPPORT SERVICES		10,909,612.95	7,982,884.59	9,122,629.06
2200 INSTRUCTIONAL STAFF SUPP SERV				
0100	SALARIES PERSONNEL SERVICES	2,654,100.62	2,824,047.75	3,367,503.51
0200	EMPLOYEE BENEFITS	233,527.31	237,129.64	201,084.32
0280	ON-BEHALF	1,523,698.96	.00	.00
0300	PURCHASED PROF AND TECH SERV	6,663.00	5,523.00	23,000.00
0400	PURCHASED PROPERTY SERVICES	20,778.51	22,986.77	392,352.00
0500	OTHER PURCHASED SERVICES	23,451.14	43,172.82	41,784.92
0600	SUPPLIES	149,487.37	155,775.64	354,395.00
0700	PROPERTY	16,343.73	10,340.72	895,106.09
0800	DEBT SERVICE AND MISCELLANEOUS	16,358.85	32,950.27	48,180.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV		4,644,409.49	3,331,926.61	5,323,405.84
2300 DISTRICT ADMIN SUPPORT				
0100	SALARIES PERSONNEL SERVICES	695,343.04	741,404.17	725,060.85
0200	EMPLOYEE BENEFITS	70,708.42	70,716.64	35,376.85
0280	ON-BEHALF	279,129.95	.00	.00
0300	PURCHASED PROF AND TECH SERV	1,586,537.66	1,656,632.76	1,802,685.15
0400	PURCHASED PROPERTY SERVICES	193,944.26	201,552.07	119,125.00
0500	OTHER PURCHASED SERVICES	23,507.43	19,175.59	49,952.53
0600	SUPPLIES	21,088.47	17,781.93	77,494.20

KENTON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

GENERAL FUND (1)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
0700	PROPERTY	1,318.57	10,031.95	30,217.87
0800	DEBT SERVICE AND MISCELLANEOUS	52,736.19	45,005.41	53,763.76
0840	CONTINGENCY	.00	.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT		2,924,313.99	2,762,300.52	2,893,676.21
2400 SCHOOL ADMIN SUPPORT				
0100	SALARIES PERSONNEL SERVICES	6,873,233.80	7,274,905.04	8,119,075.87
0200	EMPLOYEE BENEFITS	793,965.45	791,483.35	786,804.10
0280	ON-BEHALF	3,137,068.63	.00	.00
0300	PURCHASED PROF AND TECH SERV	5,645.45	4,590.50	7,195.00
0400	PURCHASED PROPERTY SERVICES	5,119.79	3,673.43	.00
0500	OTHER PURCHASED SERVICES	24,972.73	22,107.11	39,981.14
0600	SUPPLIES	27,906.92	32,718.29	29,150.15
0700	PROPERTY	2,533.82	7,034.31	9,855.20
0800	DEBT SERVICE AND MISCELLANEOUS	8,331.60	3,298.00	7,500.00
TOTAL 2400 SCHOOL ADMIN SUPPORT		10,878,778.19	8,139,810.03	8,999,561.46
2500 BUSINESS SUPPORT SERVICES				
0100	SALARIES PERSONNEL SERVICES	1,658,239.46	1,852,956.89	1,946,266.25
0200	EMPLOYEE BENEFITS	418,309.09	463,333.02	492,405.80
0280	ON-BEHALF	666,639.12	.00	.00
0300	PURCHASED PROF AND TECH SERV	80,209.96	66,827.89	171,865.25
0400	PURCHASED PROPERTY SERVICES	.00	.00	560.65
0500	OTHER PURCHASED SERVICES	701,017.98	644,816.32	779,338.07
0600	SUPPLIES	387,789.18	346,693.54	492,436.33
0700	PROPERTY	7,689.76	1,213.80	30,000.00
0800	DEBT SERVICE AND MISCELLANEOUS	649.00	.00	3,600.00
TOTAL 2500 BUSINESS SUPPORT SERVICES		3,920,543.55	3,375,841.46	3,916,472.35
2600 PLANT OPERATIONS & MAINTENANCE				
0100	SALARIES PERSONNEL SERVICES	5,283,064.43	5,485,166.75	5,642,312.91
0200	EMPLOYEE BENEFITS	1,661,194.10	1,552,065.69	1,823,004.14
0280	ON-BEHALF	1,099,275.35	.00	.00
0300	PURCHASED PROF AND TECH SERV	729,896.34	608,329.93	718,151.16
0400	PURCHASED PROPERTY SERVICES	3,056,160.16	2,653,553.33	4,196,613.70
0500	OTHER PURCHASED SERVICES	348,169.63	355,376.34	369,560.43
0600	SUPPLIES	3,351,627.29	3,647,729.53	4,160,474.73
0700	PROPERTY	22,371.17	51,375.00	278,576.71
0800	DEBT SERVICE AND MISCELLANEOUS	9,254.85	440.82	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE		15,561,013.32	14,354,037.39	17,188,693.78
2700 STUDENT TRANSPORTATION				
0100	SALARIES PERSONNEL SERVICES	4,541,889.67	4,895,193.67	5,343,018.06
0200	EMPLOYEE BENEFITS	1,428,591.43	1,378,977.37	1,358,056.26
0280	ON-BEHALF	814,606.85	.00	.00

KENTON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

GENERAL FUND (1)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
0300	PURCHASED PROF AND TECH SERV	3,464.69	1,825.00	18,204.89
0400	PURCHASED PROPERTY SERVICES	11,633.67	46,809.18	98,925.74
0500	OTHER PURCHASED SERVICES	250,525.84	275,292.95	330,279.48
0600	SUPPLIES	1,112,691.95	1,147,161.67	1,367,967.19
0700	PROPERTY	33,067.43	1,623,576.40	130,000.00
0800	DEBT SERVICE AND MISCELLANEOUS	11,287.52	11,772.24	25,923.00
TOTAL 2700 STUDENT TRANSPORTATION		8,207,759.05	9,380,608.48	8,672,374.62
3100 FOOD SERVICE OPERATION				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00
TOTAL 3100 FOOD SERVICE OPERATION		.00	.00	.00
3300 COMMUNITY SERVICES				
0100	SALARIES PERSONNEL SERVICES	.00	37,396.93	35,588.00
0200	EMPLOYEE BENEFITS	.00	4,193.19	6,422.55
0280	ON-BEHALF	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	.00	50.00	4,000.09
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	400.00
0600	SUPPLIES	.00	.00	818.00
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	50.00	14,225.18	20,000.00
TOTAL 3300 COMMUNITY SERVICES		50.00	55,865.30	67,228.64
5100 DEBT SERVICE				
0800	DEBT SERVICE AND MISCELLANEOUS	1,614,749.21	1,424,772.80	1,468,839.00
TOTAL 5100 DEBT SERVICE		1,614,749.21	1,424,772.80	1,468,839.00
5200 FUND TRANSFERS				
0900	OTHER ITEMS	3,368,628.38	3,548,381.83	3,741,039.30
TOTAL 5200 FUND TRANSFERS		3,368,628.38	3,548,381.83	3,741,039.30
5300 CONTINGENCY				
0840	CONTINGENCY	.00	.00	36,954,559.22
TOTAL 5300 CONTINGENCY		.00	.00	36,954,559.22
TOTAL EXPENDITURES		144,392,533.09	114,959,692.40	165,985,797.24
TOTAL FOR GENERAL FUND (1)		38,423,028.11	44,665,591.45	.00

KENTON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

SPECIAL REVENUE (2)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	.00	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
TUITION				
1310	TUITION FROM INDIVIDUALS	.00	.00	.00
	TOTAL TUITION	.00	.00	.00
STUDENT ACTIVITIES				
1740	STUDENT FEES	.00	.00	.00
	TOTAL STUDENT ACTIVITIES	.00	.00	.00
COMMUNITY SERVICE ACTIVITIES				
1811	COMMUNITY SERVICE ACTIVITIES	.00	.00	.00
	TOTAL COMMUNITY SERVICE ACTIVITIES	.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES				
1920	CONTRIBUTIONS/DONATIONS	70,697.53	61,039.50	120,630.94
1925	REIMBURSEMENTS	.00	.00	.00
1980	REFUND OF PRIOR YR EXPENDITURE	.00	.00	.00
1990	MISCELLANEOUS REVENUE	.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	70,697.53	61,039.50	120,630.94
	TOTAL REVENUE FROM LOCAL SOURCES	70,697.53	61,039.50	120,630.94
REVENUE FROM STATE SOURCES				
STATE PROGRAM				
3111	SEEK PROGRAM	.00	.00	.00
	TOTAL STATE PROGRAM	.00	.00	.00
OTHER STATE FUNDING				
3125	BUS DRVR TRAINING REIMB	.00	.00	.00
	TOTAL OTHER STATE FUNDING	.00	.00	.00

KENTON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

SPECIAL REVENUE (2)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
RESTRICTED				
3200	RESTRICTED STATE REVENUE	4,751,245.32	5,055,033.76	4,997,912.64
	TOTAL RESTRICTED	4,751,245.32	5,055,033.76	4,997,912.64
	TOTAL REVENUE FROM STATE SOURCES	4,751,245.32	5,055,033.76	4,997,912.64
REVENUE FROM FEDERAL SOURCES				
RESTRICTED THROUGH THE STATE				
4500	RESTRICTED FED THRU STATE	13,927,712.27	9,182,363.69	7,339,592.36
	TOTAL RESTRICTED THROUGH THE STATE	13,927,712.27	9,182,363.69	7,339,592.36
	TOTAL REVENUE FROM FEDERAL SOURCES	13,927,712.27	9,182,363.69	7,339,592.36
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	263,217.00	284,087.00	275,000.00
5231	NCLB TRANSFER-FR TEACHER QUALI	.00	.00	.00
5241	NCLB TRANSFER TO TITLE I	.00	.00	.00
5251	FF TRANSFER FROM ESS	.00	.00	.00
5253	FLEX FOCUS TRANS - INSTRUCT RE	.00	.00	.00
5261	FF TRANSFER TO OPERATIONAL	.00	.00	.00
	TOTAL INTERFUND TRANSFERS	263,217.00	284,087.00	275,000.00
	TOTAL OTHER RECEIPTS	263,217.00	284,087.00	275,000.00
	TOTAL RECEIPTS	19,012,872.12	14,582,523.95	12,733,135.94
	TOTAL REVENUES	19,012,872.12	14,582,523.95	12,733,135.94

KENTON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

SPECIAL REVENUE (2)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES				
1000 INSTRUCTION				
0100	SALARIES PERSONNEL SERVICES	6,729,655.79	5,638,283.99	5,302,183.45
0200	EMPLOYEE BENEFITS	1,780,735.61	1,373,811.28	1,237,340.98
0300	PURCHASED PROF AND TECH SERV	629,707.38	368,828.93	1,002,771.71
0400	PURCHASED PROPERTY SERVICES	4,351.97	4,945.12	4,000.00
0500	OTHER PURCHASED SERVICES	100,981.46	138,231.21	162,924.80
0600	SUPPLIES	3,414,146.35	1,959,059.15	1,008,080.16
0700	PROPERTY	1,068,690.66	308,310.37	259,846.66
0800	DEBT SERVICE AND MISCELLANEOUS	58,974.89	36,272.37	59,983.20
0900	OTHER ITEMS	.00	.00	.00
TOTAL 1000 INSTRUCTION		13,787,244.11	9,827,742.42	9,037,130.96
2100 STUDENT SUPPORT SERVICES				
0100	SALARIES PERSONNEL SERVICES	307,246.44	330,194.56	74,078.69
0200	EMPLOYEE BENEFITS	86,542.03	106,396.28	33,863.57
0300	PURCHASED PROF AND TECH SERV	56,275.65	15,435.09	42,984.42
0500	OTHER PURCHASED SERVICES	130,057.97	2,640.05	1,985.95
0600	SUPPLIES	76,266.14	96,795.30	65,507.03
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	106.38	100.00	300.00
TOTAL 2100 STUDENT SUPPORT SERVICES		656,494.61	551,561.28	218,719.66
2200 INSTRUCTIONAL STAFF SUPP SERV				
0100	SALARIES PERSONNEL SERVICES	1,475,291.94	1,214,792.45	941,249.28
0200	EMPLOYEE BENEFITS	383,983.12	290,590.39	232,345.54
0300	PURCHASED PROF AND TECH SERV	4,005.00	198.00	1,800.00
0400	PURCHASED PROPERTY SERVICES	459,775.71	435,577.00	4,000.00
0500	OTHER PURCHASED SERVICES	8,461.88	3,155.21	4,600.00
0600	SUPPLIES	6,803.32	120,969.68	36,829.00
0700	PROPERTY	26,397.50	23,411.04	3,735.00
0800	DEBT SERVICE AND MISCELLANEOUS	16,627.16	.00	.00
0900	OTHER ITEMS	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV		2,381,345.63	2,088,693.77	1,224,558.82
2300 DISTRICT ADMIN SUPPORT				
0100	SALARIES PERSONNEL SERVICES	32,790.12	23,618.14	120,852.56
0200	EMPLOYEE BENEFITS	10,566.92	6,835.85	15,360.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	12,000.00
0600	SUPPLIES	.00	.00	8,122.96
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT		43,357.04	30,453.99	156,335.52

KENTON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

SPECIAL REVENUE (2)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
2400	SCHOOL ADMIN SUPPORT			
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0600	SUPPLIES	.00	.00	.00
0700	PROPERTY	.00	.00	.00
	TOTAL 2400 SCHOOL ADMIN SUPPORT	.00	.00	.00
2500	BUSINESS SUPPORT SERVICES			
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0600	SUPPLIES	.00	.00	.00
	TOTAL 2500 BUSINESS SUPPORT SERVICES	.00	.00	.00
2600	PLANT OPERATIONS & MAINTENANCE			
0100	SALARIES PERSONNEL SERVICES	1,386.00	436.80	468.25
0200	EMPLOYEE BENEFITS	251.21	81.40	.00
0300	PURCHASED PROF AND TECH SERV	1,350.00	484,997.42	405,000.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0600	SUPPLIES	216,222.77	2,559.07	5,500.00
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
	TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	219,209.98	488,074.69	410,968.25
2700	STUDENT TRANSPORTATION			
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0600	SUPPLIES	.00	.00	.00
0700	PROPERTY	437,094.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
	TOTAL 2700 STUDENT TRANSPORTATION	437,094.00	.00	.00
3100	FOOD SERVICE OPERATION			
0600	SUPPLIES	.00	.00	.00
	TOTAL 3100 FOOD SERVICE OPERATION	.00	.00	.00
3300	COMMUNITY SERVICES			
0100	SALARIES PERSONNEL SERVICES	926,061.43	972,356.88	1,044,901.43

KENTON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

SPECIAL REVENUE (2)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
0200	EMPLOYEE BENEFITS	70,101.91	69,784.94	76,696.61
0300	PURCHASED PROF AND TECH SERV	18,121.50	21,283.88	16,810.75
0400	PURCHASED PROPERTY SERVICES	.00	871.26	.00
0500	OTHER PURCHASED SERVICES	20,074.32	13,631.01	21,080.45
0600	SUPPLIES	237,391.03	214,208.32	105,343.39
0700	PROPERTY	3,383.48	4,540.92	400.00
0800	DEBT SERVICE AND MISCELLANEOUS	7,307.65	6,733.30	7,101.35
TOTAL 3300 COMMUNITY SERVICES		1,282,441.32	1,303,410.51	1,272,333.98
4400 EDUCATIONAL SPECIFIC				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	6,801.00	10,398.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0500	OTHER PURCHASED SERVICES	8,074.85	7,466.71	5,000.00
0600	SUPPLIES	84,686.17	132,179.48	50,000.00
0700	PROPERTY	2,588.00	.00	260,074.00
0800	DEBT SERVICE AND MISCELLANEOUS	95.00	.00	.00
TOTAL 4400 EDUCATIONAL SPECIFIC		102,245.02	150,044.19	315,074.00
5200 FUND TRANSFERS				
0900	OTHER ITEMS	103,440.41	152,988.52	98,014.75
TOTAL 5200 FUND TRANSFERS		103,440.41	152,988.52	98,014.75
TOTAL EXPENDITURES		19,012,872.12	14,592,969.37	12,733,135.94
TOTAL FOR SPECIAL REVENUE (2)		.00	-10,445.42	.00

KENTON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

DISTRICT ACTIVITY FUND (21)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	620,945.01	424,910.41	422,058.53
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
STUDENT ACTIVITIES				
1710	ADMISSIONS	.00	.00	.00
1710A	ADMISSIONS-ATHLETICS	.00	18,000.00	34.00
1720	BOOKSTORE SALES	653.00	1,793.25	.00
1740	STUDENT FEES	.00	6,211.50	.00
1750	REVENUE FROM ENTERPRISE ACT.	.00	.00	.00
1750A	DONATIONS-ATHLETICS	.00	.00	.00
1790	OTHER DISTRICT/STUDENT ACTIVIT	1,000.00	69,129.84	2,584.22
1790A	OTHER ATHLETIC ACTIVITIES	1,000.00	2,000.00	7,500.00
	TOTAL STUDENT ACTIVITIES	2,653.00	97,134.59	10,118.22
OTHER REVENUE FROM LOCAL SOURCES				
1920	CONTRIBUTIONS/DONATIONS	24,998.94	45,455.21	9,000.00
1920A	CONTRIBUTIONS/DONATIONS-ATHLET	6,071.00	.00	10,000.00
1925	REIMBURSEMENTS	.00	11,075.33	.00
1993	OTHER REBATES	.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	31,069.94	56,530.54	19,000.00
	TOTAL REVENUE FROM LOCAL SOURCES	33,722.94	153,665.13	29,118.22
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	211,711.46	238,265.19	.00
	TOTAL INTERFUND TRANSFERS	211,711.46	238,265.19	.00
SALE OR COMP FOR LOSS OF ASSETS				
5341	SALE OF EQUIPMENT ETC	.00	.00	.00
	TOTAL SALE OR COMP FOR LOSS OF ASSETS	.00	.00	.00
	TOTAL OTHER RECEIPTS	211,711.46	238,265.19	.00
	TOTAL RECEIPTS	245,434.40	391,930.32	29,118.22
	TOTAL REVENUES	866,379.41	816,840.73	451,176.75

KENTON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

DISTRICT ACTIVITY FUND (21)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES				
1000 INSTRUCTION				
0100	SALARIES PERSONNEL SERVICES	104,606.65	148,702.38	15,479.79
0200	EMPLOYEE BENEFITS	16,903.38	18,939.66	.00
0300	PURCHASED PROF AND TECH SERV	550.00	5,861.00	.00
0400	PURCHASED PROPERTY SERVICES	1,500.00	5,270.38	.00
0500	OTHER PURCHASED SERVICES	4,119.76	12,309.57	1,088.36
0600	SUPPLIES	219,060.59	125,679.42	413,527.19
0700	PROPERTY	24,148.82	27,032.49	.00
0800	DEBT SERVICE AND MISCELLANEOUS	4,678.47	3,638.84	.00
TOTAL 1000 INSTRUCTION		375,567.67	347,433.74	430,095.34
2100 STUDENT SUPPORT SERVICES				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	565.65	.00
0600	SUPPLIES	419.41	819.62	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES		419.41	1,385.27	.00
2200 INSTRUCTIONAL STAFF SUPP SERV				
0300	PURCHASED PROF AND TECH SERV	.00	60.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0600	SUPPLIES	7,310.88	7,847.24	7,378.34
0700	PROPERTY	4,000.00	.00	908.84
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV		11,310.88	7,907.24	8,287.18
2600 PLANT OPERATIONS & MAINTENANCE				
0100	SALARIES PERSONNEL SERVICES	4,525.85	2,477.83	.00
0200	EMPLOYEE BENEFITS	1,455.01	1,210.67	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	17,830.00	.00	11,075.33
0600	SUPPLIES	.00	.00	.00
0700	PROPERTY	28,250.00	33,250.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE		52,060.86	36,938.50	11,075.33
2700 STUDENT TRANSPORTATION				
0600	SUPPLIES	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	2,110.18	1,117.45	1,718.90

KENTON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

DISTRICT ACTIVITY FUND (21)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL 2700 STUDENT TRANSPORTATION	2,110.18	1,117.45	1,718.90
TOTAL EXPENDITURES	441,469.00	394,782.20	451,176.75
TOTAL FOR DISTRICT ACTIVITY FUND (21)	424,910.41	422,058.53	.00

KENTON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

SPECIAL REVENUE ACADEMY FUND (PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
OTHER REVENUE FROM LOCAL SOURCES				
1925	REIMBURSEMENTS	.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00
REVENUE FROM STATE SOURCES				
REVENUE FOR ON BEHALF PAYMENTS				
3900	ON BEHALF PAYMENTS	572,670.08	.00	.00
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	572,670.08	.00	.00
	TOTAL REVENUE FROM STATE SOURCES	572,670.08	.00	.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	2,296,812.81	2,484,340.32	2,635,000.00
	TOTAL INTERFUND TRANSFERS	2,296,812.81	2,484,340.32	2,635,000.00
	TOTAL OTHER RECEIPTS	2,296,812.81	2,484,340.32	2,635,000.00
	TOTAL RECEIPTS	2,869,482.89	2,484,340.32	2,635,000.00
	TOTAL REVENUES	2,869,482.89	2,484,340.32	2,635,000.00

KENTON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

SPECIAL REVENUE ACADEMY FUND (PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES				
1000 INSTRUCTION				
0100	SALARIES PERSONNEL SERVICES	881,958.91	953,701.01	1,027,725.58
0200	EMPLOYEE BENEFITS	41,058.00	44,088.89	72,302.76
0280	ON-BEHALF	466,956.96	.00	.00
0300	PURCHASED PROF AND TECH SERV	804,145.48	984,510.06	970,378.28
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0600	SUPPLIES	293,322.00	288,905.62	305,830.00
0700	PROPERTY	.00	.00	.00
TOTAL 1000 INSTRUCTION		2,487,441.35	2,271,205.58	2,376,236.62
2100 STUDENT SUPPORT SERVICES				
0100	SALARIES PERSONNEL SERVICES	.00	.00	15,491.55
0200	EMPLOYEE BENEFITS	.00	.00	4,461.54
0280	ON-BEHALF	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES		.00	.00	19,953.09
2400 SCHOOL ADMIN SUPPORT				
0100	SALARIES PERSONNEL SERVICES	244,116.85	185,263.65	182,082.00
0200	EMPLOYEE BENEFITS	32,211.57	27,721.09	56,728.29
0280	ON-BEHALF	105,713.12	.00	.00
0300	PURCHASED PROF AND TECH SERV	.00	150.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT		382,041.54	213,134.74	238,810.29
TOTAL EXPENDITURES		2,869,482.89	2,484,340.32	2,635,000.00
TOTAL FOR SPECIAL REVENUE ACADEMY FUN (23)		.00	.00	.00

KENTON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

SPECIAL REVENUE STUDENT ACTIVI		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE		.00	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510 INTEREST INCOME		58,835.79	43,593.50	.00
TOTAL EARNINGS ON INVESTMENTS		58,835.79	43,593.50	.00
STUDENT ACTIVITIES				
1710 ADMISSIONS		830,182.53	340,632.90	.00
1720 BOOKSTORE SALES		510,175.59	420,561.51	.00
1730 CLUB & OTHER DUES		198,759.21	63,618.00	.00
1740 STUDENT FEES		420,072.94	356,121.98	.00
1790 OTHER DISTRICT/STUDENT ACTIVIT		688,440.41	624,672.13	1,500,000.00
TOTAL STUDENT ACTIVITIES		2,647,630.68	1,805,606.52	1,500,000.00
OTHER REVENUE FROM LOCAL SOURCES				
1920 CONTRIBUTIONS/DONATIONS		141,949.99	200,689.19	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		141,949.99	200,689.19	.00
TOTAL REVENUE FROM LOCAL SOURCES		2,848,416.46	2,049,889.21	1,500,000.00
TOTAL RECEIPTS		2,848,416.46	2,049,889.21	1,500,000.00
TOTAL REVENUES		2,848,416.46	2,049,889.21	1,500,000.00

KENTON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

SPECIAL REVENUE STUDENT ACTIVI		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES				
1000 INSTRUCTION				
0600	SUPPLIES	2,115,803.11	1,408,648.27	1,500,000.00
0800	DEBT SERVICE AND MISCELLANEOUS	333,343.20	289,953.13	.00
0840	CONTINGENCY	.00	.00	.00
TOTAL 1000 INSTRUCTION		2,449,146.31	1,698,601.40	1,500,000.00
2900 OTHER INSTRUCTIONAL				
0600	SUPPLIES	101,033.56	37,384.02	.00
TOTAL 2900 OTHER INSTRUCTIONAL		101,033.56	37,384.02	.00
5200 FUND TRANSFERS				
0900	OTHER ITEMS	244,960.51	250,947.19	.00
TOTAL 5200 FUND TRANSFERS		244,960.51	250,947.19	.00
TOTAL EXPENDITURES		2,795,140.38	1,986,932.61	1,500,000.00
TOTAL FOR SPECIAL REVENUE STUDENT ACT (25)		53,276.08	62,956.60	.00

KENTON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

CAPITAL OUTLAY FUND (310)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE		.00	.00	.00
RECEIPTS				
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200	RESTRICTED STATE REVENUE	1,294,950.00	1,293,028.00	1,290,646.00
	TOTAL RESTRICTED	1,294,950.00	1,293,028.00	1,290,646.00
	TOTAL REVENUE FROM STATE SOURCES	1,294,950.00	1,293,028.00	1,290,646.00
	TOTAL RECEIPTS	1,294,950.00	1,293,028.00	1,290,646.00
	TOTAL REVENUES	1,294,950.00	1,293,028.00	1,290,646.00

KENTON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

CAPITAL OUTLAY FUND (310)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES				
2600 PLANT OPERATIONS & MAINTENANCE				
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0600	SUPPLIES	.00	.00	.00
0700	PROPERTY	.00	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE		.00	.00	.00
4200 LAND IMPROVEMENTS				
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0700	PROPERTY	.00	.00	.00
0840	CONTINGENCY	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00
TOTAL 4200 LAND IMPROVEMENTS		.00	.00	.00
5100 DEBT SERVICE				
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00
TOTAL 5100 DEBT SERVICE		.00	.00	.00
5200 FUND TRANSFERS				
0900	OTHER ITEMS	1,294,950.00	1,293,028.00	1,290,646.00
TOTAL 5200 FUND TRANSFERS		1,294,950.00	1,293,028.00	1,290,646.00
TOTAL EXPENDITURES		1,294,950.00	1,293,028.00	1,290,646.00
TOTAL FOR CAPITAL OUTLAY FUND (310)		.00	.00	.00

KENTON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

BUILDING FUND (5 CENT LEVY) (3)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE		.00	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
AD VALOREM TAXES				
1111	GENERAL REAL PROPERTY TAX	18,480,945.00	19,974,207.00	21,774,945.00
1112	GENERAL PERS PROPERTY TAX	.00	.00	.00
1113	FRANCHISE TAX	.00	.00	.00
1114	PSC PERS PROPERTY TAX	.00	.00	.00
1115	DELINQUENT PROPERTY TAX	.00	.00	.00
1117	MOTOR VEHICLE TAX	.00	.00	.00
TOTAL AD VALOREM TAXES		18,480,945.00	19,974,207.00	21,774,945.00
PENALTIES & INTEREST ON TAXES				
1140	PENALTIES & INTEREST ON TAXES	.00	.00	.00
TOTAL PENALTIES & INTEREST ON TAXES		.00	.00	.00
OTHER TAXES				
1191	OMITTED PROPERTY TAX	.00	.00	.00
TOTAL OTHER TAXES		.00	.00	.00
REVENUE OTHER LOCAL GOVERNMENT UNITS				
1280	REVENUE IN LIEU OF TAXES	.00	.00	.00
TOTAL REVENUE OTHER LOCAL GOVERNMENT UNITS		.00	.00	.00
EARNINGS ON INVESTMENTS				
1510	INTEREST INCOME	.00	.00	.00
TOTAL EARNINGS ON INVESTMENTS		.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES				
1925	REIMBURSEMENTS	.00	.00	.00
1993	LOCAL MISCELLANEOUS REIMBURSEM	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES		18,480,945.00	19,974,207.00	21,774,945.00

KENTON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

BUILDING FUND (5 CENT LEVY) (3		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200	RESTRICTED STATE REVENUE	1,254,090.00	3,513,652.00	1,465,554.00
	TOTAL RESTRICTED	1,254,090.00	3,513,652.00	1,465,554.00
	TOTAL REVENUE FROM STATE SOURCES	1,254,090.00	3,513,652.00	1,465,554.00
OTHER RECEIPTS				
BOND PROCEEDS				
5130	ACCRUED INT ON BONDS	.00	.00	.00
	TOTAL BOND PROCEEDS	.00	.00	.00
INTERFUND TRANSFERS				
5210	FUND TRANSFER	.00	.00	.00
	TOTAL INTERFUND TRANSFERS	.00	.00	.00
SALE OR COMP FOR LOSS OF ASSETS				
5331	SALE OF BUILDINGS	.00	.00	.00
	TOTAL SALE OR COMP FOR LOSS OF ASSETS	.00	.00	.00
	TOTAL OTHER RECEIPTS	.00	.00	.00
	TOTAL RECEIPTS	19,735,035.00	23,487,859.00	23,240,499.00
	TOTAL REVENUES	19,735,035.00	23,487,859.00	23,240,499.00

KENTON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

BUILDING FUND (5 CENT LEVY) (3)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES				
4100 LAND/SITE ACQUISITIONS				
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0700	PROPERTY	.00	.00	.00
TOTAL 4100 LAND/SITE ACQUISITIONS		.00	.00	.00
4200 LAND IMPROVEMENTS				
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0700	PROPERTY	.00	.00	1,147,424.97
0840	CONTINGENCY	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00
TOTAL 4200 LAND IMPROVEMENTS		.00	.00	1,147,424.97
4400 EDUCATIONAL SPECIFIC				
0700	PROPERTY	.00	.00	.00
TOTAL 4400 EDUCATIONAL SPECIFIC		.00	.00	.00
5100 DEBT SERVICE				
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00
TOTAL 5100 DEBT SERVICE		.00	.00	.00
5200 FUND TRANSFERS				
0900	OTHER ITEMS	20,029,458.79	21,449,091.44	22,093,074.03
TOTAL 5200 FUND TRANSFERS		20,029,458.79	21,449,091.44	22,093,074.03
TOTAL EXPENDITURES		20,029,458.79	21,449,091.44	23,240,499.00
TOTAL FOR BUILDING FUND (5 CENT LEVY) (320)		-294,423.79	2,038,767.56	.00

KENTON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

CONSTRUCTION FUND (360)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	.00	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510	INTEREST INCOME	1,323,664.53	1,028,318.35	.00
	TOTAL EARNINGS ON INVESTMENTS	1,323,664.53	1,028,318.35	.00
OTHER REVENUE FROM LOCAL SOURCES				
1925	REIMBURSEMENTS	.00	.00	.00
1990	MISCELLANEOUS REVENUE	.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	1,323,664.53	1,028,318.35	.00
REVENUE FROM STATE SOURCES				
EXPENDITURE REIMBURSEMENTS				
3131	STATE MISC REIMBURSEMENT	.00	.00	.00
	TOTAL EXPENDITURE REIMBURSEMENTS	.00	.00	.00
	TOTAL REVENUE FROM STATE SOURCES	.00	.00	.00
OTHER RECEIPTS				
BOND PROCEEDS				
5110	BOND PRINCIPAL PROCEEDS	34,950,000.00	46,425,000.00	.00
5120	BOND PREMIUM PROCEEDS	.00	1,946,794.78	.00
	TOTAL BOND PROCEEDS	34,950,000.00	48,371,794.78	.00
INTERFUND TRANSFERS				
5210	FUND TRANSFER	1,195,715.87	1,449,884.00	.00
	TOTAL INTERFUND TRANSFERS	1,195,715.87	1,449,884.00	.00
	TOTAL OTHER RECEIPTS	36,145,715.87	49,821,678.78	.00
	TOTAL RECEIPTS	37,469,380.40	50,849,997.13	.00

KENTON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

CONSTRUCTION FUND (360)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL REVENUES	37,469,380.40	50,849,997.13	.00

KENTON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

CONSTRUCTION FUND (360)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES				
4100 LAND/SITE ACQUISITIONS				
0300	PURCHASED PROF AND TECH SERV	7,376.10	.00	.00
0700	PROPERTY	250,000.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 4100 LAND/SITE ACQUISITIONS		257,376.10	.00	.00
4200 LAND IMPROVEMENTS				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0600	SUPPLIES	.00	.00	.00
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
0840	CONTINGENCY	.00	.00	.00
TOTAL 4200 LAND IMPROVEMENTS		.00	.00	.00
4500 BUILDING ACQUISITIONS & CONSTRUCTION				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	1,606,026.38	483,457.84	.00
0400	PURCHASED PROPERTY SERVICES	16,576,935.54	26,590,558.83	.00
0600	SUPPLIES	.00	445,389.71	.00
0700	PROPERTY	-7,082.44	185,264.21	.00
0800	DEBT SERVICE AND MISCELLANEOUS	135,850.00	126,226.20	.00
0900	OTHER ITEMS	620,835.30	.00	.00
TOTAL 4500 BUILDING ACQUISITIONS & CONSTRUCTION		18,932,564.78	27,830,896.79	.00
4700 BUILDING IMPROVEMENTS				
0300	PURCHASED PROF AND TECH SERV	553,643.84	2,090,198.00	.00
0400	PURCHASED PROPERTY SERVICES	10,222,633.89	2,751,245.67	.00
0600	SUPPLIES	309,904.94	316,612.93	.00
0700	PROPERTY	1,359,933.86	35,966.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.87	137,000.00	.00
0840	CONTINGENCY	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00
TOTAL 4700 BUILDING IMPROVEMENTS		12,446,117.40	5,331,022.60	.00
4900 OTHER - FACILITIES				
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00

KENTON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

CONSTRUCTION FUND (360)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
0600	SUPPLIES	.00	.00	.00
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 4900 OTHER - FACILITIES		.00	.00	.00
5100	DEBT SERVICE			
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00
TOTAL 5100 DEBT SERVICE		.00	.00	.00
5200	FUND TRANSFERS			
0900	OTHER ITEMS	.00	.00	.00
TOTAL 5200 FUND TRANSFERS		.00	.00	.00
TOTAL EXPENDITURES		31,636,058.28	33,161,919.39	.00
TOTAL FOR CONSTRUCTION FUND (360)		5,833,322.12	17,688,077.74	.00

KENTON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

DEBT SERVICE FUND (400)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
RECEIPTS				
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200	RESTRICTED STATE REVENUE	.00	.00	.00
	TOTAL RESTRICTED	.00	.00	.00
REVENUE FOR ON BEHALF PAYMENTS				
3900	ON BEHALF PAYMENTS	2,663,904.05	.00	.00
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	2,663,904.05	.00	.00
	TOTAL REVENUE FROM STATE SOURCES	2,663,904.05	.00	.00
OTHER RECEIPTS				
BOND PROCEEDS				
5110	BOND PRINCIPAL PROCEEDS	.00	.00	.00
5120	BOND PREMIUM PROCEEDS	.00	.00	.00
	TOTAL BOND PROCEEDS	.00	.00	.00
INTERFUND TRANSFERS				
5210	FUND TRANSFER	19,643,591.50	20,801,616.95	22,924,113.33
	TOTAL INTERFUND TRANSFERS	19,643,591.50	20,801,616.95	22,924,113.33
OTHER ITEMS				
5600	OTHER ITEMS	.00	.00	.00
	TOTAL OTHER ITEMS	.00	.00	.00
	TOTAL OTHER RECEIPTS	19,643,591.50	20,801,616.95	22,924,113.33
	TOTAL RECEIPTS	22,307,495.55	20,801,616.95	22,924,113.33
	TOTAL REVENUES	22,307,495.55	20,801,616.95	22,924,113.33

KENTON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

DEBT SERVICE FUND (400)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES				
5100 DEBT SERVICE				
0800	DEBT SERVICE AND MISCELLANEOUS	22,307,495.55	20,801,616.95	22,924,113.33
0900	OTHER ITEMS	.00	.00	.00
TOTAL 5100 DEBT SERVICE		22,307,495.55	20,801,616.95	22,924,113.33
TOTAL EXPENDITURES		22,307,495.55	20,801,616.95	22,924,113.33
TOTAL FOR DEBT SERVICE FUND (400)		.00	.00	.00

KENTON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

FOOD SERVICE FUND (51)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	4,542,971.48	4,633,691.86	3,446,067.97
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510	INTEREST INCOME	181,889.70	152,801.93	150,000.00
	TOTAL EARNINGS ON INVESTMENTS	181,889.70	152,801.93	150,000.00
FOOD SERVICE				
1611	LUNCH - REIMBURSABLE	728,532.46	.00	.00
1612	BREAKFAST - REIMBURSABLE	113,507.30	.00	.00
1621	LUNCH - NON REIMBURSABLE	39,751.25	19,806.15	20,000.00
1622	BREAKFAST - NON REIMBURSABLE	2,362.65	243.75	200.00
1624	A-LA-CARTE SALES	347,076.60	356,642.15	360,000.00
1629	OTHER LUNCHRM RECEIPTS	2,457.47	21.02	1,000.00
1631	CATERING	5,666.20	5,694.34	5,000.00
	TOTAL FOOD SERVICE	1,239,353.93	382,407.41	386,200.00
OTHER REVENUE FROM LOCAL SOURCES				
1920	CONTRIBUTIONS/DONATIONS	.00	.00	.00
1990	MISCELLANEOUS REVENUE	111,249.93	63,924.77	62,000.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	111,249.93	63,924.77	62,000.00
	TOTAL REVENUE FROM LOCAL SOURCES	1,532,493.56	599,134.11	598,200.00
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200	RESTRICTED STATE REVENUE	56,617.10	.00	67,000.00
	TOTAL RESTRICTED	56,617.10	.00	67,000.00
REVENUE FOR ON BEHALF PAYMENTS				
3900	ON BEHALF PAYMENTS	461,259.19	.00	.00
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	461,259.19	.00	.00
	TOTAL REVENUE FROM STATE SOURCES	517,876.29	.00	67,000.00

KENTON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

FOOD SERVICE FUND (51)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUE FROM FEDERAL SOURCES				
RESTRICTED THROUGH THE STATE				
4500	RESTRICTED FED THRU STATE	5,908,189.52	6,348,644.93	6,200,000.00
	TOTAL RESTRICTED THROUGH THE STATE	5,908,189.52	6,348,644.93	6,200,000.00
CHILD NUTRITION PROGRAM DONATED COMMODIT				
4950	CHILD NUTR PRG DONATED COMMOD	584,057.61	117,304.45	200,000.00
	TOTAL CHILD NUTRITION PROGRAM DONATED COMMODIT	584,057.61	117,304.45	200,000.00
	TOTAL REVENUE FROM FEDERAL SOURCES	6,492,247.13	6,465,949.38	6,400,000.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	.00	.00	.00
	TOTAL INTERFUND TRANSFERS	.00	.00	.00
SALE OR COMP FOR LOSS OF ASSETS				
5342	LOSS COMP - EQUIPMENT ETC	.00	.00	.00
	TOTAL SALE OR COMP FOR LOSS OF ASSETS	.00	.00	.00
	TOTAL OTHER RECEIPTS	.00	.00	.00
	TOTAL RECEIPTS	8,542,616.98	7,065,083.49	7,065,200.00
	TOTAL REVENUES	13,085,588.46	11,698,775.35	10,511,267.97

KENTON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

FOOD SERVICE FUND (51)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES				
0000 RESTRICT TO REV & BAL SHT ONLY				
0600	SUPPLIES	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY		.00	.00	.00
3100 FOOD SERVICE OPERATION				
0100	SALARIES PERSONNEL SERVICES	2,285,122.98	2,473,190.44	2,694,496.29
0200	EMPLOYEE BENEFITS	217,856.95	675,053.12	712,507.46
0280	ON-BEHALF	461,259.19	.00	.00
0300	PURCHASED PROF AND TECH SERV	11,160.62	8,874.29	18,300.00
0400	PURCHASED PROPERTY SERVICES	159,268.52	157,194.13	180,037.16
0500	OTHER PURCHASED SERVICES	16,664.13	14,843.81	52,000.00
0600	SUPPLIES	3,983,511.92	4,275,925.26	4,593,486.77
0700	PROPERTY	.00	147,027.83	164,000.00
0800	DEBT SERVICE AND MISCELLANEOUS	6,380.03	28,789.55	42,400.00
0840	CONTINGENCY	.00	.00	1,594,040.29
0900	OTHER ITEMS	.00	.00	.00
TOTAL 3100 FOOD SERVICE OPERATION		7,141,224.34	7,780,898.43	10,051,267.97
5200 FUND TRANSFERS				
0900	OTHER ITEMS	449,174.45	467,335.55	460,000.00
TOTAL 5200 FUND TRANSFERS		449,174.45	467,335.55	460,000.00
TOTAL EXPENDITURES		7,590,398.79	8,248,233.98	10,511,267.97
TOTAL FOR FOOD SERVICE FUND (51)		5,495,189.67	3,450,541.37	.00

KENTON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

TRUST AND AGENCY FUNDS (7)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES			
0999 BEGINNING BALANCE			
TOTAL 0999 BEGINNING BALANCE	.00	.00	.00
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
EARNINGS ON INVESTMENTS			
1510 INTEREST INCOME	.00	.00	.00
TOTAL EARNINGS ON INVESTMENTS	.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES			
1920 CONTRIBUTIONS/DONATIONS	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00
TOTAL RECEIPTS	.00	.00	.00
TOTAL REVENUES	.00	.00	.00

KENTON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

TRUST AND AGENCY FUNDS (7)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES				
1000 INSTRUCTION				
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0600	SUPPLIES	.00	.00	.00
TOTAL 1000 INSTRUCTION		.00	.00	.00
5300 CONTINGENCY				
0840	CONTINGENCY	.00	.00	.00
TOTAL 5300 CONTINGENCY		.00	.00	.00
TOTAL EXPENDITURES		.00	.00	.00
TOTAL FOR TRUST AND AGENCY FUNDS (7)		.00	.00	.00

KENTON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

GOVERNMENTAL ASSETS (8)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
OTHER REVENUE FROM LOCAL SOURCES				
1930	GAIN ON SALE OF ASSETS	.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00
OTHER RECEIPTS				
SALE OR COMP FOR LOSS OF ASSETS				
5311	SALE OF LAND & IMPROVEMENTS	.00	-16,258.85	.00
5331	SALE OF BUILDINGS	.00	-188,212.01	.00
5341	SALE OF EQUIPMENT ETC	-109,527.49	-57,490.00	.00
	TOTAL SALE OR COMP FOR LOSS OF ASSETS	-109,527.49	-261,960.86	.00
	TOTAL OTHER RECEIPTS	-109,527.49	-261,960.86	.00
	TOTAL RECEIPTS	-109,527.49	-261,960.86	.00
	TOTAL REVENUES	-109,527.49	-261,960.86	.00

KENTON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

GOVERNMENTAL ASSETS (8)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES			
1000 INSTRUCTION			
0700 PROPERTY	3,625,170.64	3,593,344.34	.00
TOTAL 1000 INSTRUCTION	3,625,170.64	3,593,344.34	.00
2100 STUDENT SUPPORT SERVICES			
0700 PROPERTY	10,232.80	16,927.32	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	10,232.80	16,927.32	.00
2200 INSTRUCTIONAL STAFF SUPP SERV			
0700 PROPERTY	14,304.68	17,409.97	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	14,304.68	17,409.97	.00
2300 DISTRICT ADMIN SUPPORT			
0700 PROPERTY	47,352.76	48,798.95	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT	47,352.76	48,798.95	.00
2400 SCHOOL ADMIN SUPPORT			
0700 PROPERTY	23,286.08	21,544.14	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT	23,286.08	21,544.14	.00
2500 BUSINESS SUPPORT SERVICES			
0700 PROPERTY	38,536.86	45,558.17	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES	38,536.86	45,558.17	.00
2600 PLANT OPERATIONS & MAINTENANCE			
0700 PROPERTY	7,086,894.33	8,451,277.84	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	7,086,894.33	8,451,277.84	.00
2700 STUDENT TRANSPORTATION			
0700 PROPERTY	1,523,167.83	1,506,800.79	.00
TOTAL 2700 STUDENT TRANSPORTATION	1,523,167.83	1,506,800.79	.00
3300 COMMUNITY SERVICES			
0700 PROPERTY	36.28	.00	.00

KENTON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

GOVERNMENTAL ASSETS (8)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL 3300 COMMUNITY SERVICES	36.28	.00	.00
TOTAL EXPENDITURES	12,368,982.26	13,701,661.52	.00
TOTAL FOR GOVERNMENTAL ASSETS (8)	-12,478,509.75	-13,963,622.38	.00

KENTON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

FOOD SERVICE ASSETS (81)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
OTHER REVENUE FROM LOCAL SOURCES				
1930	GAIN ON SALE OF ASSETS	-1,704.83	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	-1,704.83	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	-1,704.83	.00	.00
	TOTAL RECEIPTS	-1,704.83	.00	.00
	TOTAL REVENUES	-1,704.83	.00	.00

KENTON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

FOOD SERVICE ASSETS (81)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES				
3100 FOOD SERVICE OPERATION				
0700	PROPERTY	88,245.80	74,948.03	.00
TOTAL 3100 FOOD SERVICE OPERATION		88,245.80	74,948.03	.00
TOTAL EXPENDITURES		88,245.80	74,948.03	.00
TOTAL FOR FOOD SERVICE ASSETS (81)		-89,950.63	-74,948.03	.00

KENTON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

ADULT EDUCATION ASSETS (84)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES				
3400 ADULT EDUCATION OPERATIONS				
0700	PROPERTY	.00	.00	.00
TOTAL 3400 ADULT EDUCATION OPERATIONS		.00	.00	.00
TOTAL EXPENDITURES		.00	.00	.00
TOTAL FOR ADULT EDUCATION ASSETS (84)		.00	.00	.00

KENTON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
SUMMARY PAGE			
TOTAL OF REVENUES FUND 1	182,815,561.20	159,625,283.85	165,985,797.24
TOTAL OF EXPENDITURES FUND 1	144,392,533.09	114,959,692.40	165,985,797.24
TOTAL FOR FUND 1	38,423,028.11	44,665,591.45	.00
TOTAL OF REVENUES FUND 2	19,012,872.12	14,582,523.95	12,733,135.94
TOTAL OF EXPENDITURES FUND 2	19,012,872.12	14,592,969.37	12,733,135.94
TOTAL FOR FUND 2	.00	-10,445.42	.00
TOTAL OF REVENUES FUND 21	866,379.41	816,840.73	451,176.75
TOTAL OF EXPENDITURES FUND 21	441,469.00	394,782.20	451,176.75
TOTAL FOR FUND 21	424,910.41	422,058.53	.00
TOTAL OF REVENUES FUND 23	2,869,482.89	2,484,340.32	2,635,000.00
TOTAL OF EXPENDITURES FUND 23	2,869,482.89	2,484,340.32	2,635,000.00
TOTAL FOR FUND 23	.00	.00	.00
TOTAL OF REVENUES FUND 25	2,848,416.46	2,049,889.21	1,500,000.00
TOTAL OF EXPENDITURES FUND 25	2,795,140.38	1,986,932.61	1,500,000.00
TOTAL FOR FUND 25	53,276.08	62,956.60	.00
TOTAL OF REVENUES FUND 310	1,294,950.00	1,293,028.00	1,290,646.00
TOTAL OF EXPENDITURES FUND 310	1,294,950.00	1,293,028.00	1,290,646.00
TOTAL FOR FUND 310	.00	.00	.00
TOTAL OF REVENUES FUND 320	19,735,035.00	23,487,859.00	23,240,499.00
TOTAL OF EXPENDITURES FUND 320	20,029,458.79	21,449,091.44	23,240,499.00
TOTAL FOR FUND 320	-294,423.79	2,038,767.56	.00
TOTAL OF REVENUES FUND 360	37,469,380.40	50,849,997.13	.00
TOTAL OF EXPENDITURES FUND 360	31,636,058.28	33,161,919.39	.00
TOTAL FOR FUND 360	5,833,322.12	17,688,077.74	.00
TOTAL OF REVENUES FUND 400	22,307,495.55	20,801,616.95	22,924,113.33
TOTAL OF EXPENDITURES FUND 400	22,307,495.55	20,801,616.95	22,924,113.33
TOTAL FOR FUND 400	.00	.00	.00
TOTAL OF REVENUES FUND 51	13,085,588.46	11,698,775.35	10,511,267.97
TOTAL OF EXPENDITURES FUND 51	7,590,398.79	8,248,233.98	10,511,267.97
TOTAL FOR FUND 51	5,495,189.67	3,450,541.37	.00
TOTAL OF REVENUES FUND 7	.00	.00	.00
TOTAL OF EXPENDITURES FUND 7	.00	.00	.00
TOTAL FOR FUND 7	.00	.00	.00
TOTAL OF REVENUES FUND 8	-109,527.49	-261,960.86	.00
TOTAL OF EXPENDITURES FUND 8	12,368,982.26	13,701,661.52	.00
TOTAL FOR FUND 8	-12,478,509.75	-13,963,622.38	.00
TOTAL OF REVENUES FUND 81	-1,704.83	.00	.00
TOTAL OF EXPENDITURES FUND 81	88,245.80	74,948.03	.00
TOTAL FOR FUND 81	-89,950.63	-74,948.03	.00

KENTON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2026

	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL OF REVENUES FUND 84	.00	.00	.00
TOTAL OF EXPENDITURES FUND 84	.00	.00	.00
TOTAL FOR FUND 84	.00	.00	.00
GRAND TOTALS EXCLUDE THE TOTALS FOR FUNDS 360, 4XX, 6XX, 7XXX, 8XXX and 9XXX			
GRAND TOTAL OF REVENUES	242,528,285.54	216,038,540.41	218,347,522.90
GRAND TOTAL OF EXPENDITURES	198,426,305.06	165,409,070.32	218,347,522.90
GRAND TOTAL	44,101,980.48	50,629,470.09	.00