

**DATE:**

December 11, 2025

**AGENDA ITEM (ACTION ITEM):**

Receive: 2027 Draft Budget

**APPLICABLE BOARD POLICY:**

04.1 Budget Planning and Adoption

**HISTORY/BACKGROUND:**

KRS 160.470. Each district board of education shall, on or before January 31 of each calendar year, formally and publicly examine detailed line item estimated revenues and proposed expenditures for the subsequent fiscal year. The estimated amounts include projected carryover revenue, anticipated annual revenue, expenditures and debt service requirements.

**FISCAL/BUDGETARY IMPACT:**

Preliminary Budget for 2027 School Year

**RECOMMENDATION:**

None

**CONTACT PERSON:**

Susan Bentle

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*Principal/Administrator*

*Susan Bentle*  

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*District Administrator*

*[Signature]*  

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*Superintendent*

**KENTON COUNTY BOARD OF EDUCATION  
DRAFT BUDGET  
FOR THE YEAR ENDING JUNE 30, 2027**

	General Fund Annual Budget	Food Service Annual Budget
<b>Beginning Balance</b>	\$ 38,954,559	\$ 1,594,040
<b>Revenues</b>		
Local Taxes	73,270,000	
Other Local Revenue	3,141,211	650,200
State SEEK	41,478,137	
Other State Revenue	1,025,000	67,000
Federal Sources	600,000	6,500,000
<b>Total Revenues</b>	<b>\$119,514,348</b>	<b>\$ 7,217,200</b>
<b>Expenditures</b>		
<b>Instruction</b>		
Salaries & Benefits	\$ 63,164,728	
Other Expenses	4,472,590	
<b>Student Support</b>		
Salaries & Benefits	8,889,153	
Other Expenses	233,476	
<b>Instruct Staff Support</b>		
Salaries & Benefits	3,568,587	
Other Expenses	1,754,819	
<b>District Admin Support</b>		
Salaries & Benefits	760,438	
Other Expenses	2,133,238	
<b>School Admin Support</b>		
Salaries & Benefits	8,905,880	
Other Expenses	93,681	
<b>Business Support Serv</b>		
Salaries & Benefits	2,438,672	
Other Expenses	1,477,800	
<b>Plant Oper &amp; Maint</b>		
Salaries & Benefits	7,465,317	
Other Expenses	9,723,377	
<b>Student Transportation</b>		
Salaries & Benefits	6,701,074	
Other Expenses	1,971,301	
<b>Community Services</b>		
Salaries & Benefits	42,010	
Other Expenses	25,219	
<b>Lease &amp; Debt Service</b>	1,301,889	
<b>Food Service Operations</b>		
Salaries & Benefits		\$ 2,807,003
Other Expenses		\$ 5,044,237
<b>Total Expenditures</b>	<b>\$125,123,249</b>	<b>\$ 7,851,240</b>
<b>Other Fund Sources (Uses)</b>		
Fund Transfers In	\$ 1,848,661	
Fund Transfers Out	(3,745,784)	\$ (460,000)
Asset Transactions	50,000	
<b>Total Other Fund Sources (Uses)</b>	<b>\$ (1,847,123)</b>	<b>\$ (460,000)</b>
Contingency	\$ 31,498,535	\$ 500,000
<b>Revenues Over (Under) Expenditures and Uses</b>	<b>\$ -</b>	<b>\$ -</b>

**KENTON COUNTY BOARD OF EDUCATION**

**DRAFT BUDGET  
FOR THE YEAR ENDING JUNE 30, 2027**

	<u>Capital Outlay Annual Budget</u>	<u>Building Fund Annual Budget</u>
<b>Beginning Balance</b>	\$ -	\$ -
<b>Revenues</b>		
Local Taxes		21,774,945
Other State Revenue	1,290,646	1,669,635
Federal Sources		-
<b>Total Revenues</b>	<u>\$ 1,290,646</u>	<u>\$ 23,444,580</u>
<b>Expenditures</b>		
<b>Plant Oper &amp; Maint</b>		-
Other Expenses		-
<b>Total Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>
<b>Other Fund Sources (Uses)</b>		
Fund Transfers In	-	-
Fund Transfers Out	(1,290,646)	(23,444,580)
<b>Total Other Fund Sources (Uses)</b>	<u>(1,290,646)</u>	<u>(23,444,580)</u>
<b>Excess Balance &amp; Revenues Over (Under) Expenditures and Uses</b>	<u>\$ -</u>	<u>\$ -</u>

	<u>Debt Service Annual Budget</u>	<u>District &amp; School Activity</u>
<b>Beginning Balance</b>	\$0.00	\$1,800,000
<b>Revenues</b>		
Local Revenue	-	2,000,000
Bond Issue Proceeds		
Interest Income	-	
<b>Total Revenues</b>	<u>\$0.00</u>	<u>\$3,800,000</u>
<b>Expenditures</b>		
Debt Service Principal	\$14,095,347	
Debt Service Interest	7,950,718	
Instruction Activity		2,000,000
<b>Total Expenditures</b>	<u>\$22,046,065</u>	<u>\$2,000,000</u>
<b>Other Fund Sources (Uses)</b>		
Fund Transfers In	\$22,046,065	\$ 200,000
Fund Transfers Out	\$0	(200,000)
<b>Total Other Fund Sources (Uses)</b>	<u>\$22,046,065</u>	<u>\$ -</u>
<b>Excess Balance &amp; Revenues Over (Under) Expenditures and Uses</b>	<u>\$0.00</u>	<u>\$ 1,800,000</u>