



Kenton County School District | It's about ALL kids.

# Issue Paper

**DATE:**

April 24, 2026

**AGENDA ITEM (ACTION ITEM):**

Consider/Approve 2026 Capital Outlay Fund Transfer Request

**APPLICABLE BOARD POLICY:**

4.1 Budget Planning & Adoption

**HISTORY/BACKGROUND:**

The General Assembly continues to allow flexibility in the use of school district capital funds without forfeiting the district's eligibility to participate in the School Facilities Construction Commission (SFCC) program. The Capital Outlay Fund receives \$100.00 per student annually for construction bond payments, construction projects and certain operating costs. All 2026 construction projects are fully funded and current year debt service payments are paid in full. After paying these obligations, residual funds in the amount of \$1,290,646 will remain in the 2026 Capital Outlay Fund. This is a request to approve the transfer of \$1,290,646 to the 2026 General Fund to pay the costs of the 2026 KISTA Principal and Interest Payments.

**FISCAL/BUDGETARY IMPACT:**

Transfer of \$1,290,646 from Capital Outlay Fund to General Fund in FY 2026

**RECOMMENDATION:**

Approval of the 2026 Capital Fund Transfer Request

**CONTACT PERSON:**

Susan Bentle, Exec Director Finance

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Principal/Administrator

*Susan Bentle*  
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District Administrator

  
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Superintendent