

**2026/2027 SCHOOL YEAR BUDGET HEARINGS**

**KENSTON LSD**

Starting at  
9:00 a.m.  
February 18, 2026  
attended the

Treasurer - Seth Cales

hearing representing Kenston LSD.

|  | <b><u>REQUESTED</u></b>    | <b><u>*APPROVED BY<br/>BUDGET<br/>COMMISSION</u></b> |
|--|----------------------------|--|
| <b>General Fund</b>                            |                            |  |
| Estimated 7/1/2026 Unencumbered Cash Balance   | 9,088,476.00               | 9,088,476.00   |
| Estimated 2026/2027 Revenue                    | <b>44,096,709.00</b>       | 43,341,602.00  |
| Estimated 2026/2027 Expense                    | <u>45,401,711.00</u>       | <u>45,401,711.00</u>                                 |
| Estimated 6/30/2027 Cash Balance               | <u><u>7,783,474.00</u></u> | <u><u>7,028,367.00</u></u>                           |
| Difference is projected tax revenue collection | Revenue Considered:        | <b>\$ 43,341,602</b>                                 |

|  |                            |                            |
|--|----------------------------|----------------------------|
| <b>Bond Fund 2002</b>                          |                            |                            |
| Estimated 7/1/2026 Unencumbered Cash Balance   | 1,603,564.00               | 1,603,564.00               |
| Estimated 2026/2027 Revenue                    | <b>2,642,363.00</b>        | 2,646,247.00               |
| Estimated 2026/2027 Expense                    | <u>2,642,363.00</u>        | <u>2,642,363.00</u>        |
| Estimated 6/30/2027 Cash Balance               | <u><u>1,603,564.00</u></u> | <u><u>1,607,448.00</u></u> |
| Difference is projected tax revenue collection | Revenue Considered:        | <b>\$2,646,247</b>         |

|  |                          |                          |
|--|--------------------------|--------------------------|
| <b>2015 Bond Fund</b>                          |                          |                          |
| <b>First Collection 2018</b>                   |                          |                          |
| Estimated 7/1/2026 Unencumbered Cash Balance   | 434,079.00               | 434,079.00               |
| Estimated 2026/2027 Revenue                    | <b>595,931.00</b>        | 611,577.00               |
| Estimated 2026/2027 Expense                    | <u>595,931.00</u>        | <u>595,931.00</u>        |
| Estimated 6/30/2027 Cash Balance               | <u><u>434,079.00</u></u> | <u><u>449,725.00</u></u> |
| Difference is projected tax revenue collection | Revenue Considered:      | <b>\$611,577</b>         |

|  |                            |                            |
|--|----------------------------|----------------------------|
| <b>2024 PI Levy Fund</b>                     |                            |                            |
| <b>First Collection 2025</b>                 |                            |                            |
| Estimated 7/1/2026 Unencumbered Cash Balance | 1,296,280.00               | 1,296,280.00               |
| Estimated 2026/2027 Revenue                  | <b>1,173,349.00</b>        | 1,173,349.00               |
| Estimated 2026/2027 Expense                  | <u>1,438,400.00</u>        | <u>1,438,400.00</u>        |
| Estimated 6/30/2027 Cash Balance             | <u><u>1,031,229.00</u></u> | <u><u>1,031,229.00</u></u> |
|  | Revenue Considered:        | <b>\$1,173,349</b>         |

HB264 Energy Conservation Note is unvoted debt paid with proceeds transferred from the General Fund. Matures 12/1/27

|  |                     |                       |
|--|---------------------|-----------------------|
| <b>Total estimated millage for Tax Year 2026 (2027 Collection)</b> | Value of 1Mill TY25 | <b>\$1,224,635.25</b> |
| 4.50 Inside General Fund   |                     |                       |
| 81.49 Outside (voted) Gneral Fund                                  |                     |                       |
| 1.00 Premanent Improvement (voted)                                 |                     |                       |
| 2.77 Bonds   |                     |                       |
| <u>    89.76 Total Mills</u>                                       |                     |                       |

***\*Tentative approval subject to vote of the Budget Commission***

TY2025 CY2025                      Manufactured Home Collection      N/A