

**Kenston Local School District  
2026/2027 School Year Budget Hearing**

Fund Name	General	2002 Bond Retirement	2015 Bond Retirement	2024 PI	2 HB 264 Bond/Retire	18 Public School Support	Local Grants 019	Activity 200	300 - Student Athletics	451 Network Connectivity	College Ready Straight A Fund 466	467 Student Wellness
Fund Balance - Beginning of Year	9,088,476.00	1,603,564.00	434,079.00	1,296,280.00	0.00	95,000.00	5,000.00	20,000.00	135,000.00	0.00	0.00	0.00
<b>Revenues:</b>												
Property and Other Local:												
Property Taxes (Real & Personal)	31,975,441.00	2,333,990.00	596,288.00	1,144,015.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Homestead, Rollback & 10,000 Exempt, TVLR	4,277,894.00	312,257.00	15,289.00	29,334.00			0.00	0.00	0.00	0.00	0.00	0.00
SB 3 & 287 Deregulation Reimbursement	0.00	0.00				0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Foundation	0.00											
Other Revenues	7,088,267.00	0.00	0.00	0.00	0.00	50,000.00	10,000.00	60,000.00	300,000.00	7,200.00	0.00	0.00
<b>Total Revenues</b>	<b>43,341,602.00</b>	<b>2,646,247.00</b>	<b>611,577.00</b>	<b>1,173,349.00</b>	<b>0.00</b>	<b>50,000.00</b>	<b>10,000.00</b>	<b>60,000.00</b>	<b>300,000.00</b>	<b>7,200.00</b>	<b>0.00</b>	<b>0.00</b>
Total with Beginning balance	52,430,078.00	4,249,811.00	1,045,656.00	2,469,629.00	0.00	145,000.00	15,000.00	80,000.00	435,000.00	7,200.00	0.00	0.00
<b>Total Expenditures</b>	<b>45,255,756.00</b>	<b>2,642,363.00</b>	<b>595,931.00</b>	<b>1,438,400.00</b>	<b>0.00</b>	<b>55,000.00</b>	<b>15,000.00</b>	<b>55,000.00</b>	<b>400,000.00</b>	<b>7,200.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total other Financing Sources</b>	0.00	0.00	0.00	0.00	145,955.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total other Financing Uses</b>	145,955.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Balance at End of Year	7,028,367.00	1,607,448.00	449,725.00	1,031,229.00	145,955.00	90,000.00	0.00	25,000.00	35,000.00	0.00	0.00	0.00
Less Encumbrances	500,000.00	0.00	0.00	50,000.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unencumbered Balance	6,528,367.00	1,607,448.00	449,725.00	981,229.00	145,955.00	90,000.00	0.00	25,000.00	35,000.00	0.00	0.00	0.00
Submitted ending bal.	<b>7,783,474.00</b>	<b>1,603,564.00</b>	<b>434,079.00</b>	<b>1,031,229.00</b>								
Difference	(755,107.00)	3,884.00	15,646.00	0.00								
Calculated from Schedule B	36,253,335.00	2,646,247.00	611,577.00	1,173,349.00	GCA-001	40,684,508.00						
Submitted Tax Budget	37,008,442.00	2,642,362.00	595,931.00	1,173,349.00	Submitted Tax	41,420,084.00						
	(755,107.00)	3,885.00	15,646.00	0.00	Difference	(735,576.00)						
	0.00											

Taxes are Calculated as Follows:

HS/RB = 98% of Real plus 98% Real New Construction times 11.80%	<b>Debt combined</b>	<b>used figures from Exhibit I</b>
Real Taxes = 98% of Real plus 98% Real New Construction less HS/RB Amount	Beginning balance	4,087,972.16
TVLR = From Ohio Department of Taxation Website revised for fiscal year	Est revenue	3,171,504.00
	est expense	3,210,195.25
		4,049,280.91

**Kenston Local School District  
2026/2027 School Year Budget Hearing**

Fund Name	State Grant	CARES	Coronavirus	Title VIB	Title III	Title I	Title IV-A	Preschool Grant	Title IIA	Other Fed Grant	matches 2024 rmanent Improve	Construction fund
	499	507	510	516	551	572	584	587	590	599	003	004
Fund Balance - Beginning of Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40,000.00
<b>Revenues:</b>												
Property and Other Local:												
Property Taxes (Real & Personal)	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Homestead, Rollback & 10,000 Exempt, TVLR	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
SB 3 & 287 Deregulation Reimbursement	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
School Foundation												
Other Revenues	10,000.00	0.00		585,729.00	1,382.00	107,210.00	12,115.00	12,544.00	68,300.00	0.00	0.00	0.00
<b>Total Revenues</b>	<b>10,000.00</b>	<b>0.00</b>		<b>585,729.00</b>	<b>1,382.00</b>	<b>107,210.00</b>	<b>12,115.00</b>	<b>12,544.00</b>	<b>68,300.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Total with Beginning balance	10,000.00	0.00	0.00	585,729.00	1,382.00	107,210.00	12,115.00	12,544.00	68,300.00	0.00	0.00	40,000.00
<b>Total Expenditures</b>	<b>10,000.00</b>	<b>0.00</b>		<b>585,729.00</b>	<b>1,382.00</b>	<b>107,210.00</b>	<b>12,115.00</b>	<b>12,544.00</b>	<b>68,300.00</b>	<b>0.00</b>	<b>0.00</b>	<b>20,000.00</b>
<b>Total other Financing Sources</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total other Financing Uses</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Balance at End of Year	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,000.00
Less Encumbrances	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unencumbered Balance	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,000.00
Submitted ending bal.												
Difference												
Calculated from Schedule B												
Submitted Tax Budget												

Taxes are Calculated as Follows:

- HS/RB = 98% of Real plus 98% Real New Construction tin
- Real Taxes = 98% of Real plus 98% Real New Constructio
- TVLR = From Ohio Department of Taxation Website revis

**Kenston Local School District  
2026/2027 School Year Budget Hearing**

Fund Name	Ins Fund							Budget totals	GCA-014	Variance
	Capital Projects 070	Food Service 006	Uniform School 009	Rotary 014	District Agency 022	Ins Fund 024	Trust fund 007			
Fund Balance - Beginning of Year	5,000.00	135,000.00	25,000.00	35,000.00	5,000.00	2,300,000.00	45,000.00	15,267,399.00	15,267,399.00	0.00
<b>Revenues:</b>										
Property and Other Local:										
Property Taxes (Real & Personal)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36,049,734.00	40,684,508.00	0.00
Homestead, Rollback & 10,000 Exempt, TVLR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,634,774.00		
SB 3 & 287 Deregulation Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
School Foundation										
Other Revenues	0.00	1,125,000.00	100,000.00	400,000.00	0.00	7,200,000.00	0.00		16,558,625.00	
<b>Total Revenues</b>	<b>0.00</b>	<b>1,125,000.00</b>	<b>100,000.00</b>	<b>400,000.00</b>	<b>0.00</b>	<b>7,200,000.00</b>	<b>0.00</b>	<b>57,822,255.00</b>	<b>72,510,532.00</b>	<b>725,077.00</b>
Total with Beginning balance	5,000.00	1,260,000.00	125,000.00	435,000.00	5,000.00	9,500,000.00	45,000.00	73,089,654.00		
<b>Total Expenditures</b>	<b>5,000.00</b>	<b>1,200,000.00</b>	<b>115,000.00</b>	<b>410,000.00</b>	<b>2,500.00</b>	<b>7,400,000.00</b>	<b>15,000.00</b>	<b>60,429,430.00</b>	<b>58,873,759.00</b>	<b>1,555,671.00</b>
<b>Total other Financing Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>145,955.00</b>		
<b>Total other Financing Uses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>145,955.00</b>		
Balance at End of Year	0.00	60,000.00	10,000.00	25,000.00	2,500.00	2,100,000.00	30,000.00	12,660,224.00	13,636,773.00	976,549.00
Less Encumbrances	0.00	0.00	0.00	0.00	0.00	0.00	0.00	550,000.00		
Unencumbered Balance	0.00	60,000.00	10,000.00	25,000.00	2,500.00	2,100,000.00	30,000.00	12,110,224.00		
Submitted ending bal. Difference										579,122.00
Calculated from Schedule B								GCA-014 total	73,235,609.00	
Submitted Tax Budget								Variance	145,955.00	

Taxes are Calculated as Follows:

HS/RB = 98% of Real plus 98% Real New Construction tin  
 Real Taxes = 98% of Real plus 98% Real New Construction  
 TVLR = From Ohio Department of Taxation Website revis

40,684,508.00