

Original

CERTIFICATE OF THE COUNTY BUDGET COMMISSION
O.R.C. 5705.35/5705.36
Office of the Budget Commission, Geauga County, Chardon, Ohio
To the Taxing Authority of

KENSTON LOCAL SCHOOL DISTRICT

February 18, 2026

The Budget Commission of Geauga County, Ohio hereby makes the following Official
Certificate of Estimated Resources for the fiscal year beginning July 1, 2026

Fund	Unencumbered Balance July 1, 2026	Taxes	Other Sources	Total
General Fund	\$9,088,476.00	\$31,975,441.00	\$11,366,161.00	\$52,430,078.00
Special Revenue Funds	\$255,000.00	\$0.00	\$1,224,480.00	\$1,479,480.00
Debt Service Funds	\$2,037,643.00	\$2,930,278.00	\$473,501.00	\$5,441,422.00
Capital Project Funds	\$1,341,280.00	\$1,144,015.00	\$29,334.00	\$2,514,629.00
Spec. Assessment Funds	\$0.00	\$0.00	\$0.00	\$0.00
Enterprise Funds	\$160,000.00	\$0.00	\$1,225,000.00	\$1,385,000.00
Internal Service Funds	\$2,335,000.00	\$0.00	\$7,600,000.00	\$9,935,000.00
Fiduciary Funds	\$50,000.00	\$0.00	\$0.00	\$50,000.00
Total	\$15,267,399.00	\$36,049,734.00	\$21,918,476.00	\$73,235,609.00

The Budget Commission further certifies that its action on the foregoing budget and the County Auditor's estimate for the rate of each tax necessary to be levied within and without the 10 mill limitation set forth in the proper columns of the preceding pages, and the total amount approved for each fund must govern the amount of the appropriation from such fund.

YES NO

Budget Commission Member

YES NO

Budget Commission Member

YES NO

APPROVED _____
Budget Commission Member

DECLINED

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Unencumbered

Fund	Balance July 1, 2026		Taxes		Other Sources	Total
GENERAL FUND	\$9,088,476.00	R	\$31,975,441.00	HS/RB	\$4,277,894.00	\$52,430,078.00
		T	\$0.00	10EX	\$0.00	
				SB3/SB287	\$0.00	
				TVLR	\$0.00	
				Foundation	\$0.00	
					\$7,088,267.00	
SPECIAL REVENUE FUNDS						
018 Public School Support	\$95,000.00				\$50,000.00	\$145,000.00
019 Local Grants	\$5,000.00				\$10,000.00	\$15,000.00
200 Student Activities	\$20,000.00				\$60,000.00	\$80,000.00
300 Student Activities	\$135,000.00				\$300,000.00	\$435,000.00
451 Data Communications	\$0.00				\$7,200.00	\$7,200.00
467 Student Wllness	\$0.00				\$0.00	\$0.00
466 Straight A Fund	\$0.00				\$0.00	\$0.00
499 Misc State Grant	\$0.00				\$10,000.00	\$10,000.00
507 CARES	\$0.00				\$0.00	\$0.00
510 Coronavirus Relief	\$0.00				\$0.00	\$0.00
514 Title II	\$0.00				\$0.00	\$0.00
516 Title VIB	\$0.00				\$585,729.00	\$585,729.00
551 Title III	\$0.00				\$1,382.00	\$1,382.00
572 Title I	\$0.00				\$107,210.00	\$107,210.00
584 Title IV	\$0.00				\$12,115.00	\$12,115.00
587 ECSE	\$0.00				\$12,544.00	\$12,544.00
590 Class Size Reduction	\$0.00				\$68,300.00	\$68,300.00
599 Misc Fed Grants	\$0.00				\$0.00	\$0.00
TOTAL SPECIAL REVENUE	\$255,000.00		\$0.00		\$1,224,480.00	\$1,479,480.00
DEBT SERVICE FUNDS						\$0.00
02 Bond Retirement	\$1,603,564.00	R	\$2,333,990.00	HS/RB	\$312,257.00	\$4,249,811.00
		T	\$0.00	OTHR	\$0.00	
02 Bond Retirement (2017 Tax Year)	\$434,079.00	R	\$596,288.00	HS/RB	\$15,289.00	\$1,045,656.00
		T		OTHR	\$0.00	
HB64 Energy Conservation Notes	\$0.00		\$0.00	TR	\$145,955.00	\$145,955.00
TOTAL DEBT SERVICE FUNDS	\$2,037,643.00		\$2,930,278.00		\$473,501.00	\$5,441,422.00
CAPITAL PROJECT FUNDS						
Permanent Improvement 2024 Levy	\$1,296,280.00	R	\$1,144,015.00	HS/RB	\$29,334.00	\$2,469,629.00
03 Operating Perm Imp.	\$0.00				\$0.00	\$0.00
04 Construction Fund	\$40,000.00				\$0.00	\$40,000.00
070 Special Construction Fund	\$5,000.00				\$0.00	\$5,000.00
TOTAL CAPITAL PROJECT	\$1,341,280.00		\$1,144,015.00		\$29,334.00	\$2,514,629.00

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Fund	Unencumbered Balance July 1, 2026	Taxes	Other Sources	Total
SPEC. ASSESSMENT FUNDS				
				\$0.00
				\$0.00
TOTAL SPEC. ASSESSMENTS	\$0.00	\$0.00	\$0.00	\$0.00
ENTERPRISE FUNDS				
006 Lunchroom Supplies	\$135,000.00		\$1,125,000.00	\$1,260,000.00
009 Uniform Supplies	\$25,000.00		\$100,000.00	\$125,000.00
011 Consumer Services	\$0.00		\$0.00	\$0.00
TOTAL ENTERPRISE FUNDS	\$160,000.00	\$0.00	\$1,225,000.00	\$1,385,000.00
INTERNAL SERVICE FUNDS				
014 Rotary	\$35,000.00		\$400,000.00	\$435,000.00
024 Rate Stabilization	\$2,300,000.00		\$7,200,000.00	\$9,500,000.00
TOTAL INTERNAL SERVICE	\$2,335,000.00	\$0.00	\$7,600,000.00	\$9,935,000.00
FIDUCIARY FUNDS				
007 Martha Holden Jennings	\$45,000.00		\$0.00	\$45,000.00
008 Endowment Funds	\$0.00		\$0.00	\$0.00
022 Unclaimed Funds	\$5,000.00		\$0.00	\$5,000.00
TOTAL FIDUCIARY FUNDS	\$50,000.00	\$0.00	\$0.00	\$50,000.00