

Kingston Community Schools

BUDGET FOR KINGSTON COMMUNITY SCHOOLS
JULY 01, 2025- JUNE 30, 2026

2025-2026 Final Budget Revision
6/22/2026

KINGSTON COMMUNITY SCHOOLS
2025-2026

GENERAL FUND		Actual 2024-2025	Board Approved June 23, 2025 2025-2026 Original Jun-25	Board Approved January 26, 2026 2025-2026 Amendment Dec-25	Board Approved April 27, 2026 2025-2026 Amendment Mar-26	Final 2025-2026 Amendment Jun-26
Revenues						
11 1 -	Local	1,076,159	1,013,934	1,051,339	935,864	973,718
11 3 -	State	7,121,434	6,913,875	6,674,841	6,809,105	7,246,768
11 4 -	Federal	593,159	206,308	236,946	949,731	389,625
11 5 -	Incoming Transfers	-	640,852	709,016	136,965	96,691
11 6 -	Fund Modifications	39,738	42,000	42,000	42,000	42,000
TOTAL REVENUES		**8,830,490**	**8,816,969**	**8,714,142**	**8,873,665**	**8,748,801**
Expenses						
11 11 -	Basic Programs	3,996,659	4,064,786	4,150,237	4,144,018	4,030,774
11 12 -	Added Needs	1,061,566	1,106,890	1,007,755	1,066,797	1,144,317
11 13 -	Adult/Continuing Education	-	-	-	-	-
11 1--	**INSTRUCTION**	**5,058,225**	**5,171,676**	**5,157,992**	**5,210,815**	**5,175,091**
11 21 -	Support Services Pupil	578,122	356,121	347,517	346,538	334,369
11 22 -	Support Services Instructional Staff	83,340	87,000	82,712	97,990	73,248
11 23 -	Support Services General Admin	394,462	382,545	375,912	375,341	380,694
11 24 -	Support Services School Admin	500,242	493,048	519,510	488,867	532,084
11 25 -	Support Services Business	164,821	162,037	153,392	133,057	147,451
11 26 -	Operation & Maintenance	974,463	953,450	1,045,200	1,087,598	1,052,107
11 27 -	Pupil Transportation	368,050	324,860	327,284	357,513	400,751
11 28 -	Support Services Central	186,814	184,482	167,117	170,345	161,258
11 29 -	Other	221,537	215,167	215,667	232,354	244,862
11 2--	**SUPPORTING SERVICES**	**3,471,849**	**3,158,710**	**3,234,311**	**3,289,605**	**3,326,824**
11 33 -	Community Activities	1,000	1,000	1,000	-	-
11 35 -	Custody & Care of Children	203,913	195,731	225,546	228,021	235,921
11 39 -	Other Community Services	4,681	246	246	247	250
11-3--	**COMMUNITY SERVICES**	**209,594**	**196,977**	**226,792**	**228,268**	**236,171**
11 51 -	Debt Service - Long Term Only	174,692	84,141	84,141	84,141	25,000
11 5--	**Debt Service**	**174,692**	**84,141**	**84,141**	**84,141**	**25,000**
11 63 -	Fund Modification - Transfers Out	-	-	55,362	55,362	-
11 64 -	Fund Modification - Maintenance	114,503	205,361	-	-	-
11 6--	**FUND MODIFICATIONS**	**114,503**	**205,361**	**55,362**	**55,362**	**-**
TOTAL EXPENSES		**9,028,863**	**8,816,865**	**8,758,598**	**8,868,191**	**8,763,086**
REVENUES OVER (UNDER) EXPENSES		**(198,373)**	**104**	**(44,456)**	**5,474**	**(14,285)**
Actual Beginning Fund Balance July 1		**1,755,197**		**1,556,823**	**1,556,823**	**1,556,823**
Estimated Beginning Fund Balance July 1			**1,535,065**			
Nonspendable						
Committed Fund Balance						-
Assigned Fund Balance		145,336	-	-	-	-
Unassigned Fund Balance		1,411,487	1,535,169	1,512,367	1,562,297	1,542,538
Actual Fund Balance June 30		**1,556,823**				
Estimated Fund Balance June 30			**1,535,169**	**1,512,367**	**1,562,297**	**1,542,538**
		17.24%	17.41%	17.27%	17.62%	17.60%

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Public Library	Actual 2024-2025	Board Approved June 23, 2025 2025-2026 Original Jun-25	Board Approved January 26, 2026 2025-2026 Amendment Dec-25	Board Approved April 27, 2026 2025-2026 Amendment Mar-26	Final 2025-2026 Amendment Jun-26
Revenues					
23 1 - Local	3,929	3,700	3,700	3,700	3,453
23 2 - Non-Educational	18,162	18,000	18,000	18,000	18,565
23 3 - State	7,921	4,000	4,000	4,000	4,133
TOTAL REVENUES	**30,012**	**25,700**	**25,700**	**25,700**	**26,152**
Expenses					
23 34 - Public Library	27,075	27,150	27,150	27,150	27,350
23-3-- COMMUNITY SERVICES	**27,075**	**27,150**	**27,150**	**27,150**	**27,350**
TOTAL EXPENSES	**27,075**	**27,150**	**27,150**	**27,150**	**27,350**
REVENUES OVER (UNDER) EXPENSES	**2,938**	**(1,450)**	**(1,450)**	**(1,450)**	**(1,198)**
Actual Beginning Fund Balance July 1	**8,027**		**10,964**	**10,964**	**10,964**
Estimated Beginning Fund Balance July 1		**27,150**			
Nonspendable					
Committed Fund Balance					-
Assigned Fund Balance	-	-	-	-	-
Unassigned Fund Balance	10,964	25,700	9,514	9,514	9,766
Actual Fund Balance June 30	**10,964**				
Estimated Fund Balance June 30		**25,700**	**9,514**	**9,514**	**9,766**

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Food Service		Actual 2024-2025	Board Approved June 23, 2025 2025-2026 Original Jun-25	Board Approved January 26, 2026 2025-2026 Amendment Dec-25	Board Approved April 27, 2026 2025-2026 Amendment Mar-26	Final 2025-2026 Amendment Jun-26
Revenues						
25 1 -	Local	18,418	16,000	16,000	16,000	10,441
25 3 -	State	132,922	34,000	34,000	34,000	97,887
25 4 -	Federal	459,130	543,012	543,012	543,012	493,184
TOTAL REVENUES		**610,470**	**593,012**	**593,012**	**593,012**	**601,512**
Expenses						
25 29 -	Food Service	562,291	588,054	588,054	588,054	668,518
25-2--	**Support Services**	**562,291**	**588,054**	**588,054**	**588,054**	**668,518**
25 61 -	Fund Modifications	39,738	42,000	42,000	42,000	43,313
25 6--	**Fund Modifications**	**39,738**	**42,000**	**42,000**	**42,000**	**43,313**
TOTAL EXPENSES		**602,029**	**630,054**	**630,054**	**630,054**	**711,831**
REVENUES OVER (UNDER) EXPENSES		**8,441**	**(37,042)**	**(37,042)**	**(37,042)**	**(110,320)**
Actual Beginning Fund Balance July 1		**148,780**		**157,220**	**157,220**	**157,220**
Estimated Beginning Fund Balance July 1			**149,197**			
Nonspendable						-
Committed Fund Balance						-
Assigned Fund Balance		-	-	-	-	-
Unassigned Fund Balance		157,220	112,155	120,178	120,178	46,901
Actual Fund Balance June 30		**157,220**				
Estimated Fund Balance June 30			**112,155**	**120,178**	**120,178**	**46,901**

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Student Activity		Actual 2024-2025	Board Approved June 23, 2025 2025-2026 Original Jun-25	Board Approved January 26, 2026 2025-2026 Amendment Dec-25	Board Approved April 27, 2026 2025-2026 Amendment Mar-26	Final 2025-2026 Amendment Jun-26
Revenues						
29 1 -	Local	218,182	181,200	181,200	181,200	181,200
29 3 -	State	-	-	-	-	-
29 4 -	Federal	-	-	-	-	-
TOTAL REVENUES		**218,182**	**181,200**	**181,200**	**181,200**	**181,200**
Expenses						
29 29 -	Student/School Activity	214,225	170,000	170,000	170,000	170,000
29-2--	**Support Services**	**214,225**	**170,000**	**170,000**	**170,000**	**170,000**
TOTAL EXPENSES		**214,225**	**170,000**	**170,000**	**170,000**	**170,000**
REVENUES OVER (UNDER) EXPENSES		**3,957**	**11,200**	**11,200**	**11,200**	**11,200**
Actual Beginning Fund Balance July 1		**141,578**		**145,534**	**145,534**	**145,534**
Estimated Beginning Fund Balance July 1			**183,507**			
Nonspendable						-
Committed Fund Balance						
Assigned Fund Balance		-	-	-	-	-
Unassigned Fund Balance		145,534	194,707	156,734	156,734	156,734
Actual Fund Balance June 30		**145,534**				
Estimated Fund Balance June 30			**194,707**	**156,734**	**156,734**	**156,734**

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2012 Debt		Actual 2024-2025	Board Approved June 23, 2025 2025-2026 Original Jun-25	Board Approved January 26, 2026 2025-2026 Amendment Dec-25	Board Approved April 27, 2026 2025-2026 Amendment Mar-26	Final 2025-2026 Amendment Jun-26
Revenues						
36 1 -	Local	200,712	253,000	253,000	253,000	314,575
36 3 -	State	-	-	-	-	-
36 4 -	Federal	-	-	-	-	-
TOTAL REVENUES		**200,712**	**253,000**	**253,000**	**253,000**	**314,575**
Expenses						
36 51 -	Debt Service	264,413	259,512	259,512	259,512	263,862
	Debt Service	**264,413**	**259,512**	**259,512**	**259,512**	**263,862**
TOTAL EXPENSES		**264,413**	**259,512**	**259,512**	**259,512**	**263,862**
REVENUES OVER (UNDER) EXPENSES		**(63,701)**	**(6,512)**	**(6,512)**	**(6,512)**	**50,713**
Actual Beginning Fund Balance July 1		**82,716**		**19,014**	**19,014**	**19,014**
Estimated Beginning Fund Balance July 1			**25,028**			
Nonspendable						
Committed Fund Balance						-
Assigned Fund Balance		-	-	-	-	-
Unassigned Fund Balance		19,014	18,516	12,502	12,502	69,727
Actual Fund Balance June 30		**19,014**				
Estimated Fund Balance June 30			**18,516**	**12,502**	**12,502**	**69,727**

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2018 Debt		Actual 2024-2025	Board Approved June 23, 2025 2025-2026 Original Jun-25	Board Approved January 26, 2026 2025-2026 Amendment Dec-25	Board Approved April 27, 2026 2025-2026 Amendment Mar-26	Final 2025-2026 Amendment Jun-26
Revenues						
37 1 -	Local	302,940	271,500	271,500	271,500	214,829
37 3 -	State	-	-	-	-	-
37 4 -	Federal	-	-	-	-	-
TOTAL REVENUES		**302,940**	**271,500**	**271,500**	**271,500**	**214,829**
Expenses						
37 51 -	Debt Service	265,100	265,525	265,525	265,525	267,100
	Debt Service	**265,100**	**265,525**	**265,525**	**265,525**	**267,100**
TOTAL EXPENSES		**265,100**	**265,525**	**265,525**	**265,525**	**267,100**
REVENUES OVER (UNDER) EXPENSES		**37,840**	**5,975**	**5,975**	**5,975**	**(52,271)**
Actual Beginning Fund Balance July 1		**181,399**		**219,238**	**219,238**	**219,238**
Estimated Beginning Fund Balance July 1			**228,929**			
Nonspendable						
Committed Fund Balance						-
Assigned Fund Balance		-	-	-	-	-
Unassigned Fund Balance		219,238	234,904	225,213	225,213	166,967
Actual Fund Balance June 30		**219,238**				
Estimated Fund Balance June 30			**234,904**	**225,213**	**225,213**	**166,967**

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Building Maintenance

		Actual 2024-2025	Board Approved June 23, 2025 2025-2026 Original Jun-25	Board Approved January 26, 2026 2025-2026 Amendment Dec-25	Board Approved April 27, 2026 2025-2026 Amendment Mar-26	Final 2025-2026 Amendment Jun-26
Revenues						
43 1 -	Local	7,882	-	-	-	4,117
43 3 -	State	-	-	-	-	-
43 4 -	Federal	-	-	-	-	-
43 6 -	Transfers In	114,503	-	-	-	-
TOTAL REVENUES		**122,385**	**-**	**-**	**-**	**4,117**
Expenses						
43 45 -	Construction and Improvements	-	-	-	-	67,000
	Construction and Improvements	**-**	**-**	**-**	**-**	**67,000**
TOTAL EXPENSES		**-**	**-**	**-**	**-**	**67,000**
REVENUES OVER (UNDER) EXPENSES		**122,385**	**0**	**0**	**0**	**(62,883)**
Actual Beginning Fund Balance July 1		**222,462**		**344,846**	**344,846**	**344,846**
Estimated Beginning Fund Balance July 1			**3,448,646**			
Nonspendable						-
Committed Fund Balance						-
Assigned Fund Balance		-	-	-	-	-
Unassigned Fund Balance		344,846	3,448,646	344,846	344,846	281,963
Actual Fund Balance June 30		**344,846**				
Estimated Fund Balance June 30			**3,448,646**	**344,846**	**344,846**	**281,963**