Kingston Community Schools

BUDGET FOR KINGSTON COMMUNITY SCHOOLS

JULY 01, 2026- JUNE 30, 2027

2026-2027 Original Budget
6/22/2026

Kingston Community School District

Truth-in-taxation

The property tax millage rates proposed to be levied to support the proposed budgets are as follows:

			Expected Revenues	
General Fund	18.0000	mills	$	692,549.14

The above ad valorem tax millage will be levied on non-principal residence, non-qualified agricultural property, non-qualified forest property, non-supportive housing property, non-PSA-occupied property, and non-industrial property.

		Expected Revenues	
General Fund	6.0000	$	1,833.29

The above ad valorem tax millage will be levied on Commercial Personal Property.

KINGSTON COMMUNITY SCHOOLS
2026-2027

GENERAL FUND

		Actual 2024-2025	2025-2026 Amendment Jun-26	2026-2027 Original Budget Jun-26
Revenues				
11 1 -	Local	1,076,159	973,718	965,935
11 3 -	State	7,121,434	7,246,768	6,882,205
11 4 -	Federal	593,159	389,625	398,475
11 5 -	Incoming Transfers	-	96,691	96,191
11 6 -	Fund Modifications	39,738	42,000	42,000
TOTAL REVENUES		**8,830,490**	**8,748,801**	**8,384,805**
Expenses				
11 11 -	Basic Programs	3,996,659	4,030,774	3,792,971
11 12 -	Added Needs	1,061,566	1,144,317	1,086,478
11 13 -	Adult/Continuing Education	-	-	-
11 1--	**INSTRUCTION**	**5,058,225**	**5,175,091**	**4,879,449**
11 21 -	Support Services Pupil	578,122	334,369	335,678
11 22 -	Support Services Instructional Staff	83,340	73,248	66,940
11 23 -	Support Services General Admin	394,462	380,694	389,319
11 24 -	Support Services School Admin	500,242	532,084	599,598
11 25 -	Support Services Business	164,821	147,451	139,352
11 26 -	Operation & Maintenance	974,463	1,052,107	962,662
11 27 -	Pupil Transportation	368,050	400,751	404,042
11 28 -	Support Services Central	186,814	161,258	164,295
11 29 -	Other	221,537	244,862	236,862
11 2--	**SUPPORTING SERVICES**	**3,471,849**	**3,326,824**	**3,298,746**
11 33 -	Community Activities	1,000	-	-
11 35 -	Custody & Care of Children	203,913	235,921	241,056
11 39 -	Other Community Services	4,681	250	250
11-3--	**COMMUNITY SERVICES**	**209,594**	**236,171**	**241,306**
11 51 -	Debt Service - Long Term Only	174,692	25,000	25,000
11 5--	**Debt Service**	**174,692**	**25,000**	**25,000**
11 63 -	Fund Modification - Transfers Out	-	-	-
11 64 -	Fund Modification - Maintenance	114,503	-	-
11 6--	**FUND MODIFICATIONS**	**114,503**	**-**	**-**
TOTAL EXPENSES		**9,028,863**	**8,763,086**	**8,444,500**
REVENUES OVER (UNDER) EXPENSES		**(198,373)**	**(14,285)**	**(59,695)**
Actual Beginning Fund Balance July 1		**1,755,197**	**1,556,823**	
Estimated Beginning Fund Balance July 1				1,542,538
Nonspendable				
Committed Fund Balance				-
Assigned Fund Balance		145,336		-
Unassigned Fund Balance		1,411,487	1,542,538	1,482,843
Actual Fund Balance June 30		**1,556,823**		
Estimated Fund Balance June 30			**1,542,538**	**1,482,843**
		17.24%	17.60%	17.56%

KINGSTON COMMUNITY SCHOOLS
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Public Library

		Actual 2024-2025	2025-2026 Amendment Jun-26	2025-2026 Amendment Jun-26 Final
Revenues				
23 1 -	Local	3,929	3,453	3,700
23 2 -	Non-Educational	18,162	18,565	18,000
23 3 -	State	7,921	4,133	4,000
TOTAL REVENUES		**30,012**	**26,152**	**25,700**
Expenses				
23 34 -	Public Library	27,075	27,350	27,350
23-3--	**COMMUNITY SERVICES**	**27,075**	**27,350**	**27,350**
TOTAL EXPENSES		**27,075**	**27,350**	**27,350**
REVENUES OVER (UNDER) EXPENSES		**2,938**	**(1,198)**	**(1,650)**
Actual Beginning Fund Balance July 1		**8,027**	**10,964**	
Estimated Beginning Fund Balance July 1				9,766
Nonspendable				
Committed Fund Balance				-
Assigned Fund Balance		-		-
Unassigned Fund Balance		10,964	9,766	8,116
Actual Fund Balance June 30		**10,964**		
Estimated Fund Balance June 30			**9,766**	**8,116**

KINGSTON COMMUNITY SCHOOLS
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Final

Food Service

		Actual 2024-2025	2025-2026 Amendment Jun-26	2026-2027 Original Budget Jun-26
Revenues				
25 1 -	Local	18,418	10,441	17,000
25 3 -	State	132,922	97,887	126,715
25 4 -	Federal	459,130	493,184	493,184
TOTAL REVENUES		**610,470**	**601,512**	**636,899**
Expenses				
25 29 -	Food Service	562,291	668,518	623,733
25-2--	**Support Services**	**562,291**	**668,518**	**623,733**
25 61 -	Fund Modifications	39,738	43,313	42,000
25 6--	**Fund Modifications**	**39,738**	**43,313**	**42,000**
TOTAL EXPENSES		**602,029**	**711,831**	**665,733**
REVENUES OVER (UNDER) EXPENSES		**8,441**	**(110,320)**	**(28,834)**
Actual Beginning Fund Balance July 1		**148,780**	**157,220**	
Estimated Beginning Fund Balance July 1				**46,901**
Nonspendable				
Committed Fund Balance				-
Assigned Fund Balance		-		-
Unassigned Fund Balance		157,220	46,901	18,066
Actual Fund Balance June 30		**157,220**		
Estimated Fund Balance June 30			**46,901**	**18,066**

KINGSTON COMMUNITY SCHOOLS
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Student Activity

		Actual 2024-2025	2025-2026 Amendment Jun-26	2026-2027 Original Budget Jun-26
Revenues				
29 1 -	Local	218,182	181,200	181,200
29 3 -	State	-	-	-
29 4 -	Federal	-	-	-
TOTAL REVENUES		**218,182**	**181,200**	**181,200**
Expenses				
29 29 -	Student/School Activity	214,225	170,000	170,000
29-2--	**Support Services**	**214,225**	**170,000**	**170,000**
TOTAL EXPENSES		**214,225**	**170,000**	**170,000**
REVENUES OVER (UNDER) EXPENSES		**3,957**	**11,200**	**11,200**
Actual Beginning Fund Balance July 1		**141,578**	**145,534**	
Estimated Beginning Fund Balance July 1				**156,734**
Nonspendable				
Committed Fund Balance				-
Assigned Fund Balance		-		-
Unassigned Fund Balance		145,534	156,734	167,934
Actual Fund Balance June 30		**145,534**		
Estimated Fund Balance June 30			**156,734**	**167,934**

KINGSTON COMMUNITY SCHOOLS
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2012 Debt

		Actual 2024-2025	2025-2026 Amendment Jun-26	2026-2027 Original Budget Jun-26
Revenues				
36 1 -	Local	200,712	314,575	314,575
36 3 -	State	-	-	-
36 4 -	Federal	-	-	-
TOTAL REVENUES		**200,712**	**314,575**	**314,575**
Expenses				
36 51 -	Debt Service	264,413	263,862	261,662
	Debt Service	**264,413**	**263,862**	**261,662**
TOTAL EXPENSES		**264,413**	**263,862**	**261,662**
REVENUES OVER (UNDER) EXPENSES		**(63,701)**	**50,713**	**52,913**
Actual Beginning Fund Balance July 1		**82,716**	**19,014**	
Estimated Beginning Fund Balance July 1				**69,727**
Nonspendable				
Committed Fund Balance				-
Assigned Fund Balance		-		-
Unassigned Fund Balance		19,014	69,727	122,641
Actual Fund Balance June 30		**19,014**		
Estimated Fund Balance June 30			**69,727**	**122,641**

KINGSTON COMMUNITY SCHOOLS
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2018 Debt

		Actual 2024-2025	2025-2026 Amendment Jun-26	2026-2027 Original Budget Jun-26
Revenues				
37 1 -	Local	302,940	214,829	214,829
37 3 -	State	-	-	-
37 4 -	Federal	-	-	-
TOTAL REVENUES		**302,940**	**214,829**	**214,829**
Expenses				
37 51 -	Debt Service	265,100	267,100	268,950
	Debt Service	**265,100**	**267,100**	**268,950**
TOTAL EXPENSES		**265,100**	**267,100**	**268,950**
REVENUES OVER (UNDER) EXPENSES		**37,840**	**(52,271)**	**(54,121)**
Actual Beginning Fund Balance July 1		**181,399**	**219,238**	
Estimated Beginning Fund Balance July 1				**166,967**
Nonspendable				
Committed Fund Balance				-
Assigned Fund Balance		-		-
Unassigned Fund Balance		219,238	166,967	112,846
Actual Fund Balance June 30		**219,238**		
Estimated Fund Balance June 30			**166,967**	**112,846**

KINGSTON COMMUNITY SCHOOLS
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Building Maintenance

		Actual 2024-2025	2025-2026 Amendment Jun-26	2026-2027 Original Budget Jun-26
Revenues				
43 1 -	Local	7,882	4,117	4,117
43 3 -	State	-	-	-
43 4 -	Federal	-	-	-
43 6 -	Transfers In	114,503	-	-
TOTAL REVENUES		**122,385**	**4,117**	**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**	**(62,883)**	**4,117**
Actual Beginning Fund Balance July 1		**222,462**	**344,846**	
Estimated Beginning Fund Balance July 1				**281,963**
Nonspendable				
Committed Fund Balance				-
Assigned Fund Balance		-		-
Unassigned Fund Balance		344,846	281,963	286,080
Actual Fund Balance June 30		**344,846**		
Estimated Fund Balance June 30			**281,963**	**286,080**