

**KINGSBURY COUNTRY DAY SCHOOL
GENERAL FUND BUDGET
2025/2026**

	Audited 2023/24	Estimated 2024/25	Proposed 2025/26	Change
Revenues:				
Total Local Revenue	\$ 451,304	\$ 449,685	\$ 393,758	\$ (55,927)
Total State Revenue	3,548,104	3,638,174	3,587,683	(50,491)
Total Federal Revenue	122,169	216,869	162,588	(54,281)
Total Other Local Revenue	39,090	54,752	53,145	(1,607)
Total Other Financing Sources	-	192,435	1,500,896	1,308,461
Total Revenue	\$ 4,160,667	\$ 4,551,915	\$ 5,698,070	\$ 1,146,155
Expenditures:				
Total Basic Instruction	\$ 1,900,759	\$ 1,878,583	\$ 1,931,608	\$ 53,025
Total Added Needs Instruction	179,841	289,587	295,925	6,338
Total Support Services - Pupil	145,358	155,937	176,931	20,994
Total Instructional Staff Support	5,961	74,681	11,750	(62,931)
Total General Administration	240,415	597,618	550,376	(47,242)
Total School Administration	617,965	358,851	431,555	72,704
Total Business Services	58,751	13,101	2,000	(11,101)
Total Operations and Maintenance	248,519	584,375	1,840,989	1,256,614
Total Pupil Transportation Services	85,991	260,694	104,250	(156,444)
Total Central Support	78,595	127,983	60,427	(67,556)
Total Support Service - Other	26,087	34,550	34,550	-
Total Community Services	20,312	22,750	22,750	-
Total Debt Service	346,428	44,112	399,264	355,152
Total Expenditures	\$ 3,954,982	\$ 4,442,822	\$ 5,862,375	\$ 1,419,553
Excess Revenue (Expenditures)	\$ 205,685	\$ 109,093	\$ (164,305)	\$ (273,398)
Beginning Fund Balance	\$ 1,358,331	\$ 1,564,016	\$ 1,673,109	
Ending Fund Balance	\$ 1,564,016	\$ 1,673,109	\$ 1,508,804	

**KINGSBURY COUNTRY DAY SCHOOL
GENERAL FUND BUDGET
2025/2026**

			Audited	Estimated	Proposed	Change
			2023/24	2024/25	2025/26	
Revenues:						
100 Local						
141	0000	Transportation Fees	\$ 101,563	\$ 44,000	\$ 80,000	\$ 36,000
151	0000	Interest	719	24,500	24,500	-
173	0000	After School Clubs	14,239	8,500	8,500	-
173	0000	Athletic Dues and Fees	6,010	10,000	10,000	-
181	0000	Preschool Tuition	269,699	280,000	240,000	(40,000)
181	0000	Latchkey Fees	28,754	24,000	24,000	-
192	0000	Private Sources (Contributions)	8,125	25,815	-	(25,815)
199	0000	Miscellaneous local revenues	22,195	1,100	1,100	-
199	0000	eRate Funding	-	5,187	5,658	471
199	0000	SVSU Competitive Grant Award	-	22,750	-	(22,750)
199	0000	SVSU Innovation Grant	-	1,800	-	(1,800)
199	0000	SVSU Competitive Grant Award - PY	-	2,033	-	(2,033)
Total Local Revenue			\$ 451,304	\$ 449,685	\$ 393,758	\$ (55,927)
300 State						
311	0010	State Aid	\$ 3,307,074	\$ 3,226,366	\$ 3,290,000	\$ 63,634
311	0010	PSA Per Pupil Payments	-	125,828	-	(125,828)
311	0000	Enrollment Stabilization Payments	23,647	31,949	-	(31,949)
312	0000	Section 97 - School Safety	20,111	-	633	633
312	0000	Section 31aa - Mental Health Grant	20,172	44,215	57,235	13,020
312	0000	Critical Incidence Mapping	3,990	-	-	-
312	0000	District Transportation Costs	31,169	31,234	-	(31,234)
312	0000	Educator Compensation Program	-	9,081	-	(9,081)
312	0000	35j Literacy Improvement	1,500	25,997	50,896	24,899
312	0000	23g MI Kids Back on Track	41,879	9,518	-	(9,518)
312	0000	Benchmark Assessments	4,288	4,500	4,500	-
312	0000	Section 35a - Early Literacy	8,647	8,412	8,412	-
312	0000	Headlee Obligation for Data Collection	10,061	9,864	9,541	(323)
312	0020	31A At-Risk	26,395	18,477	62,140	43,663
312	0020	31A At-Risk - PY	-	51,528	62,970	11,442
312	0040	Bilingual Education	-	-	1,007	1,007
312	0120	Special Education Headlee Obligation	49,171	40,349	40,349	-
312	0120	Special Education Headlee Obligation - PY	-	856	-	(856)
Total State Revenue			\$ 3,548,104	\$ 3,638,174	\$ 3,587,683	\$ (50,491)

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	Audited 2023/24	Estimated 2024/25	Proposed 2025/26	Change
400 Federal				
413 0000 REAP Grant	\$ 34,207	\$ 42,060	\$ 41,298	\$ (762)
413 0000 REAP Grant - PY	-	5,537	-	(5,537)
414 0140 Title I Grant	32,084	47,702	44,400	(3,302)
414 0000 Title IV Grant	1,137	20,000	10,000	(10,000)
414 0210 Title IIA Grant	3,050	12,621	6,354	(6,267)
414 0250 ESSER III	4,061	8,756	-	(8,756)
417 0120 IDEA	39,812	60,536	60,536	-
417 0120 IDEA - PY	7,818	19,657	-	(19,657)
Total Federal Revenue	\$ 122,169	\$ 216,869	\$ 162,588	\$ (54,281)
500 Other Local Revenue				
519 0000 OS Mental Health Grant	\$ 3,333	\$ 3,333	\$ 3,333	\$ -
519 0120 ACT 18	35,757	51,419	49,812	(1,607)
Total Other Local Revenue	\$ 39,090	\$ 54,752	\$ 53,145	\$ (1,607)
590 Other Financing Sources				
594 0000 Lease	\$ -	\$ 192,435	\$ 1,500,896	\$ 1,308,461
Total Other Financing Sources	\$ -	\$ 192,435	\$ 1,500,896	\$ 1,308,461
Total Revenue	\$ 4,160,667	\$ 4,551,915	\$ 5,698,070	\$ 1,146,155

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GENERAL FUND BUDGET
2025/2026**

			Audited	Estimated	Proposed	Change
			2023/24	2024/25	2025/26	
Expenditures:						
110 Basic Programs						
111 Elementary						
111	3110	Teacher Salaries	\$ 789,806	\$ 1,210,000	\$ 1,235,000	\$ 25,000
111	3110	Off Cycle Adj Payment	38,355	-	-	-
111	3110	Substitute Salaries	19,138	45,000	20,000	(25,000)
111	3110	Benefits	133,609	135,000	167,500	32,500
111	3110	Group Health and Accident Ins.	-	8,550	7,500	(1,050)
111	3110	Retirement	13,066	46,000	42,000	(4,000)
111	3110	Employer Social Security	66,018	95,000	95,000	-
111	3110	Workman's Compensation	2,533	2,500	5,000	2,500
111	3110	Unemployment	7,134	13,500	11,500	(2,000)
111	3110	Cash In Lieu	2,650	16,000	18,200	2,200
111	3110	Aide Salaries	78,986	-	-	-
111	3110	Early Literacy Stipends	8,647	-	-	-
111	3110	Teacher Salaries - Title IV	7,822	-	-	-
111	3110	Benefits - Title IV	1,208	-	-	-
111	3110	Retirement - Title IV	142	-	-	-
111	3110	Employer Social Security - Title IV	719	-	-	-
111	3110	Workman's Compensation - Title IV	31	-	-	-
111	3110	Unemployment - Title IV	78	-	-	-
111	3110	Aide salaries - REAP	35,725	-	-	-
111	3110	Benefits - REAP	271	-	-	-
111	3110	Retirement - REAP	689	-	-	-
111	3110	Employer Social Security - REAP	2,634	-	-	-
111	3110	Workman's Compensation - REAP	113	-	-	-
111	3110	Unemployment - REAP	312	-	-	-
111	3190	Field trips	-	-	5,850	5,850
111	3190	Field trips - Title IV	-	5,850	-	(5,850)
111	3450	Software Licenses - Benchmark Assessments	-	4,500	4,500	-

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				Audited	Estimated	Proposed		
				2023/24	2024/25	2025/26	Change	
111	5110	Teaching supplies		15,378	25,000	25,000	-	
111	5110	Teaching supplies - SVSU Award		9,320	15,000	-	(15,000)	
111	5110	Teaching supplies - SVSU Innovation Grant		-	1,800	-	(1,800)	
111	5110	Teaching supplies - 35j Literacy		-	2,041	49,146	47,105	
111	5110	Early Literacy Targeted Instruction		-	8,412	8,412	-	
111	5110	Teaching Supplies - ESSER III		373	-	-	-	
111	5110	Teaching Supplies - Title IV		-	14,150	-	(14,150)	
111	5210	Textbooks		1,001	-	-	-	
111	5410	Library Supplies		1,767	2,500	2,500	-	
111	5990	Miscellaneous Supplies and Materials- ESSER III		26	-	-	-	
111	6420	New Equipment & Furniture - Non-depreciable - SVSU		3,710	-	-	-	
111 Total Elementary				\$ 1,241,261	\$ 1,650,803	\$ 1,697,108	\$ 46,305	
112 Middle School								
112	3110	Teacher Salaries		\$ 293,985	\$ -	\$ -	\$ -	
112	3110	Off Cycle Adj Payment		16,359	-	-	-	
112	3110	Substitute Salaries		3,136	-	-	-	
112	3110	Benefits		69,475	-	-	-	
112	3110	Retirement		5,837	-	-	-	
112	3110	Employer Social Security		22,621	-	-	-	
112	3110	Workman's Compensation		875	-	-	-	
112	3110	Unemployment		2,031	-	-	-	
112	3110	Cash In Lieu		450	-	-	-	
112	5110	Teaching Supplies		3,246	-	-	-	
112	5110	Teaching Supplies - SVSU Award		875	-	-	-	
112	6420	New Equipment & Furniture - Non-depreciable - SVSU		3,709	-	-	-	
112 Total Middle School				\$ 422,599	\$ -	\$ -	\$ -	

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			Audited	Estimated	Proposed		
			2023/24	2024/25	2025/26	Change	
118 Preschool							
118	3110	Preschool Teacher Salaries	\$ 130,436	\$ 165,000	\$ 160,000	\$	(5,000)
118	3110	Off Cycle Adj Payment	9,239	-	-		-
118	3110	Benefits	40,757	13,000	15,000		2,000
118	3110	Group Health and Accident Ins.	-	1,200	1,200		-
118	3110	Retirement	3,017	4,500	4,500		-
118	3110	Employer Social Security	12,532	13,000	13,000		-
118	3110	Workman's Compensation	482	-	-		-
118	3110	Unemployment	2,434	2,000	2,000		-
118	3110	Cash In Lieu	300	2,600	5,200		2,600
118	3110	Aide salaries	33,381	19,000	25,000		6,000
118	3110	Benefits	-	200	500		300
118	3110	Retirement	-	130	-		(130)
118	3110	Employer Social Security	-	1,800	2,000		200
118	3110	Unemployment	-	550	500		(50)
118	3110	Cash In Lieu	-	1,800	2,600		800
118	3120	Preschool PD	195	-	-		-
118	5110	Preschool Supplies	4,126	3,000	3,000		-
118 Total Preschool			\$ 236,899	\$ 227,780	\$ 234,500	\$	6,720
Total Basic Programs			\$ 1,900,759	\$ 1,878,583	\$ 1,931,608	\$	53,025

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			Audited	Estimated	Proposed		
			2023/24	2024/25	2025/26	Change	
120 Added Needs Instruction							
122 Special Education							
122	3110	Special Education Services	\$ -	\$ 45,000	\$ 45,000	\$ -	
122	3110	Special Education Teacher Salaries	31,317	3,736	8,750	5,014	
122	3110	Benefits	1,649	300	250	(50)	
122	3110	Retirement	601	470	250	(220)	
122	3110	Employer Social Security	2,396	313	350	37	
122	3110	Workman's Compensation	94	-	-	-	
122	3110	Unemployment	364	222	-	(222)	
122	3110	Cash In Lieu	150	64	300	236	
122	3110	Special Education Aide Salaries	-	22,000	25,000	3,000	
122	3110	Benefits	-	225	500	275	
122	3110	Retirement	-	1,200	1,400	200	
122	3110	Employer Social Security	-	1,800	2,000	200	
122	3110	Unemployment	-	375	500	125	
122	3110	Cash In Lieu	-	2,000	2,600	600	
122	3110	IDEA Teacher Salaries	25,185	51,898	51,711	(187)	
122	3110	Benefits	1,633	-	273	273	
122	3110	Retirement	452	1,434	1,620	186	
122	3110	Employer Social Security	1,926	4,407	4,132	(275)	
122	3110	Workman's Compensation	75	-	-	-	
122	3110	Unemployment	167	261	500	239	
122	3110	Cash In Lieu	150	2,536	2,300	(236)	
122	3110	IDEA Teacher Salaries - P/Y	-	3,203	-	(3,203)	
122	5110	Teaching supplies	1,077	1,000	1,000	-	
122 Total Special Education			\$ 67,236	\$ 142,444	\$ 148,436	\$ 5,992	

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			Audited			Estimated			Proposed			Change
			2023/24			2024/25			2025/26			
125 Compensatory Education												
125	3110	Interventionist Salaries	\$ 2,788	\$	-	\$	-	\$	-	-	-	-
125	3110	Benefits	4,193		-		-		-		-	-
125	3110	Retirement	218		-		-		-		-	-
125	3110	Employer Social Security	213		-		-		-		-	-
125	3110	Workman's Compensation	8		-		-		-		-	-
125	3110	Unemployment	44		-		-		-		-	-
125	3110	Cash In Lieu	15		-		-		-		-	-
125	3110	ELL Teacher Salaries	-		8,000		8,500		500		500	
125	3110	Benefits	-		900		1,000		100		100	
125	3110	Employer Social Security	-		575		600		25		25	
125	3110	Unemployment	-		77		100		23		23	
125	3110	Interventionist Salaries - 23g	37,320		7,813		-		(7,813)		(7,813)	
125	3110	Benefits - 23g	212		550		-		(550)		(550)	
125	3110	Group Health and Accident Ins. - 23g	-		171		-		(171)		(171)	
125	3110	Retirement - 23g	522		391		-		(391)		(391)	
125	3110	Employer Social Security - 23g	2,855		514		-		(514)		(514)	
125	3110	Workman's Compensation - 23g	109		-		-		-		-	
125	3110	Unemployment - 23g	576		79		-		(79)		(79)	
125	3110	Cash In Lieu - 23g	285		-		-		-		-	
125	3110	Interventionist Salaries - 31a	17,314		16,701		22,130		5,429		5,429	
125	3110	Benefits - 31a	7,270		6,284		8,790		2,506		2,506	
125	3110	Group Health and Accident Ins. - 31a	-		362		508		146		146	
125	3110	Retirement - 31a	310		1,035		1,106		71		71	
125	3110	Employer Social Security - 31a	1,325		1,078		1,696		618		618	
125	3110	Workman's Compensation- 31a	51		-		-		-		-	
125	3110	Unemployment - 31a	125		330		100		(230)		(230)	
125	3110	Interventionist Salaries - Title I	23,807		40,385		37,635		(2,750)		(2,750)	
125	3110	Benefits - Title I	9,996		331		200		(131)		(131)	
125	3110	Retirement - Title I	427		1,283		1,186		(97)		(97)	
125	3110	Employer Social Security - Title I	1,821		3,208		2,879		(329)		(329)	
125	3110	Workman's Compensation- Title I	70		-		-		-		-	
125	3110	Unemployment - Title I	172		308		500		192		192	
125	3110	Cash In Lieu - Title I	-		2,087		1,900		(187)		(187)	

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			Audited	Estimated	Proposed	
			2023/24	2024/25	2025/26	Change
125	3110	Interventionist Salaries - Title IV	-	-	10,000	10,000
125	3110	Interventionist Salaries - Title IIA	-	9,615	6,354	(3,261)
125	3110	Benefits - Title IIA	-	1,439	-	(1,439)
125	3110	Retirement - Title IIA	-	303	-	(303)
125	3110	Employer Social Security - Title IIA	-	764	-	(764)
125	3110	Unemployment - Title IIA	-	-	-	-
125	3110	Cash In Lieu - Title IIA	-	500	-	(500)
125	3110	Interventionist Salaries - REAP	-	29,299	30,178	879
125	3110	Benefits - REAP	-	8,497	6,210	(2,287)
125	3110	Group Health and Accident Ins. - REAP	-	643	692	49
125	3110	Retirement - REAP	-	1,465	1,509	44
125	3110	Employer Social Security - REAP	-	1,927	2,309	382
125	3110	Unemployment - REAP	-	229	400	171
125	5110	Teaching Supplies - Bilingual	-	-	1,007	1,007
125	5110	Teaching Supplies - ESSER III	559	-	-	-
Total 125 Compensatory Education			\$ 112,605	\$ 147,143	\$ 147,489	\$ 346
Total Added Needs			\$ 179,841	\$ 289,587	\$ 295,925	\$ 6,338

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			2023/24	2024/25	2025/26	Change
210 Support Services - Pupil						
213	3130	OT Services	\$ 18,003	\$ 18,000	\$ 36,000	\$ 18,000
213	3130	Employer Social Security	-	1,500	3,000	1,500
213	3130	Unemployment	-	450	450	-
214	3130	Psychological Services	5,600	12,500	12,500	-
215	3130	Speech Salaries	15,254	20,000	20,000	-
215	3130	Retirement	305	-	-	-
215	3130	Employer Social Security	1,167	1,500	1,500	-
215	3130	Workman's Compensation	50	-	-	-
215	3130	Unemployment	292	400	400	-
216	3130	OS Mental Health Grant	3,333	3,333	3,333	-
216	3130	Social Work Salaries - Special Ed	39,639	1,995	7,575	5,580
216	3130	Benefits	9,726	1,050	1,400	350
216	3130	Group Health and Accident Ins.	-	26	120	94
216	3130	Retirement	797	67	230	163
216	3130	Employer Social Security	2,765	131	600	469
216	3130	Workman's Compensation	108	-	-	-
216	3130	Unemployment	156	48	50	2
216	3130	Social Work Salaries - 31aa	14,966	34,435	-	(34,435)
216	3130	Benefits - 31aa	3,678	5,654	-	(5,654)
216	3130	Group Health and Accident Ins. - 31aa	-	532	-	(532)
216	3130	Retirement - 31aa	262	1,067	-	(1,067)
216	3130	Employer Social Security - 31aa	1,145	2,310	-	(2,310)
216	3130	Workman's Compensation - 31aa	43	-	-	-
216	3130	Unemployment - 31aa	78	217	-	(217)
216	3130	Social Work Salaries - 31a	-	34,435	68,173	33,738
216	3130	Benefits - 31a	-	5,654	12,600	6,946
216	3130	Group Health and Accident Ins. - 31a	-	532	1,080	548
216	3130	Retirement - 31a	-	1,067	2,070	1,003
216	3130	Employer Social Security - 31a	-	2,310	5,400	3,090
216	3130	Unemployment - 31a	-	217	450	233

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			2023/24	2024/25	2025/26	Change	
216	3130	Social Work Salaries - IDEA	14,966	-	-	-	
216	3130	Benefits - IDEA	3,679	-	-	-	
216	3130	Retirement - IDEA	262	-	-	-	
216	3130	Employer Social Security - IDEA	1,145	-	-	-	
216	3130	Workman's Compensation - IDEA	43	-	-	-	
216	3130	Unemployment - IDEA	78	-	-	-	
216	3130	Social Work Salaries - IDEA PY	5,950	5,657	-	(5,657)	
216	3130	Benefits - IDEA PY	1,276	206	-	(206)	
216	3130	Group Health and Accident Ins. - IDEA PY	119	92	-	(92)	
216	3130	Retirement - IDEA PY	455	170	-	(170)	
216	3130	Employer Social Security - IDEA PY	18	382	-	(382)	
Total Support Services - Pupil			\$ 145,358	\$ 155,937	\$ 176,931	\$ 20,994	
220 Instructional Staff Support							
221	3120	Professional Development	\$ 1,411	\$ 10,000	\$ 10,000	\$ -	
221	3120	Professional Development - 35j	1,500	21,250	1,750	(19,500)	
221	3120	35j Professional Development Stipends	-	2,400	-	(2,400)	
221	3120	Group Health and Accident Ins.	-	13	-	(13)	
221	3120	Retirement	-	97	-	(97)	
221	3120	Employer Social Security	-	175	-	(175)	
221	3120	Unemployment	-	8	-	(8)	
221	3120	Cash In Lieu	-	13	-	(13)	
221	3120	Instructional staff professional development - Title IIA	3,050	-	-	-	
226	3150	Childcare Director	-	35,000	-	(35,000)	
226	3150	Benefits	-	500	-	(500)	
226	3150	Employer Social Security	-	2,725	-	(2,725)	
226	3150	Unemployment	-	500	-	(500)	
226	3150	Cash In Lieu	-	2,000	-	(2,000)	
Total Instructional Staff Support			\$ 5,961	\$ 74,681	\$ 11,750	\$ (62,931)	

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				Audited			Estimated			Proposed			Change
				2023/24			2024/25			2025/26			
230 General Administration													
231	3170	Legal services		\$ 18,870	\$	50,000	\$	15,000	\$	(35,000)			
231	3180	Audit services		9,660		9,500		12,500		3,000			
231	3510	Advertising		1,789		-		-		-			
231	5990	Miscellaneous Supplies and Materials		1,456		-		-		-			
231	7410	Board policy manual		-		7,750		2,300		(5,450)			
231	7410	Board Dues & Fees		2,428		2,500		2,500		-			
231	7910	Miscellaneous		5,923		1,000		1,000		-			
232	3140	Payroll Services		98,752		-		-		-			
232	3140	Payroll Services - Off Cycle Adj		2,325		-		-		-			
232	3150	Choice Schools Associates Management Services Fee		-		430,077		418,376		(11,701)			
232	3150	SVSU Oversight Services Fee		99,212		96,791		98,700		1,909			
Total General Administration				\$ 240,415	\$	597,618	\$	550,376	\$	(47,242)			

**KINGSBURY COUNTRY DAY SCHOOL
GENERAL FUND BUDGET
2025/2026**

			Audited	Estimated	Proposed	
			2023/24	2024/25	2025/26	Change
240 School Administration						
241	3150	Administrator Salaries	\$ 257,341	\$ 94,000	\$ 92,700	\$ (1,300)
241	3150	Benefits	62,355	500	500	-
241	3150	Retirement	9,567	4,500	5,000	500
241	3150	Employer Social Security	35,897	7,500	7,500	-
241	3150	Workman's Compensation	1,396	56	-	(56)
241	3150	Unemployment	1,884	250	500	250
241	5910	Cash In Lieu	-	2,240	2,600	360
241	3150	Administrative Assistant Salaries	221,278	175,000	225,000	50,000
241	3150	Benefits	-	6,500	24,500	18,000
241	3150	Group Health and Accident Ins.	-	1,155	1,200	45
241	3150	Retirement	-	6,750	6,500	(250)
241	3150	Employer Social Security	-	13,500	17,355	3,855
241	3150	Workman's Compensation	-	200	500	300
241	3150	Unemployment	-	1,100	2,000	900
241	5910	Cash In Lieu	-	2,500	2,600	100
241	3430	Mail/Postage	2,333	2,500	2,500	-
241	4140	SDS Financial Software	-	8,000	8,000	-
241	4220	Equipment Lease	19,113	20,000	20,000	-
241	5910	Office Supplies	6,771	11,000	11,000	-
241	7410	Dues and Fees	-	100	100	-
241	7910	Miscellaneous expenditures	30	-	-	-
249	5990	Graduation Supplies	-	1,500	1,500	-
Total School Administration			\$ 617,965	\$ 358,851	\$ 431,555	\$ 72,704
250 Business Services						
252	3140	Accounting Services	\$ 25,000	\$ 11,101	\$ -	\$ (11,101)
259	3920	Insurance	31,825	-	-	-
259	7410	Bank Fees	1,926	2,000	2,000	-
Total Business Services			\$ 58,751	\$ 13,101	\$ 2,000	\$ (11,101)

**KINGSBURY COUNTRY DAY SCHOOL
GENERAL FUND BUDGET
2025/2026**

			Audited 2023/24	Estimated 2024/25	Proposed 2025/26	Change
260 Operations and Maintenance						
261 Operating Buildings Services						
261	3190	Custodian Salaries	\$ 78,162	\$ 70,000	\$ 80,000	\$ 10,000
261	3190	Benefits	7,561	10,000	10,000	-
261	3190	Group Health and Accident Ins.	-	500	500	-
261	3190	Retirement	1,563	500	500	-
261	3190	Employer Social Security	5,980	5,500	6,150	650
261	3190	Workman's Compensation	2,718	1,225	2,725	1,500
261	3190	Unemployment	625	1,250	1,250	-
261	3190	Cash In Lieu	-	900	2,600	1,700
261	3410	Telephone and Internet services	14,292	14,500	14,500	-
261	3830	Water and Sewage	5,980	6,500	6,500	-
261	3840	Waste and Trash disposal	5,650	5,500	5,500	-
261	3910	Property and liability insurance	-	41,000	25,000	(16,000)
261	4110	Building Maintenance, Lawn and Snow	22,499	35,000	35,000	-
261	4110	Building Repairs	8,047	10,000	10,000	-
261	4210	Building Rent	-	300,000	-	(300,000)
261	5510	Gas	35,094	40,000	40,000	-
261	5520	Electricity	28,208	30,000	30,000	-
261	5990	Janitor Supplies	6,762	12,000	12,000	-
261	5990	Miscellaneous Supplies and Materials- ESSER III	1,277	-	-	-
261	6430	Capital Outlay - Lease	-	-	1,500,896	1,500,896
Total 261 Operating Buildings Services			\$ 224,418	\$ 584,375	\$ 1,783,121	\$ 1,198,746
266 Security Services						
266	3190	Security System Monitoring	\$ 3,990	\$ -	\$ -	\$ -
266	3220	Professional Development - School Safety	100	-	-	-
266	5990	Miscellaneous Supplies and Materials - School Safety	2,382	-	633	633
266	6410	New Equipment & Furniture - School Safety	17,629	-	-	-
266	6410	New Equipment & Furniture - Section 31aa	-	-	57,235	57,235
Total 266 Security Services			\$ 24,101	\$ -	\$ 57,868	\$ 57,868
Total Operations and Maintenance			\$ 248,519	\$ 584,375	\$ 1,840,989	\$ 1,256,614

**KINGSBURY COUNTRY DAY SCHOOL
GENERAL FUND BUDGET
2025/2026**

				Audited	Estimated	Proposed		
				2023/24	2024/25	2025/26	Change	
270 Pupil Transportation Services								
271	3190	Bus Driver Salaries	\$	57,401	\$ 35,000	\$ 75,000	\$	40,000
271	3190	Retirement		1,061	1,500	1,500		-
271	3190	Employer Social Security		4,391	3,000	5,750		2,750
271	3190	Workman's Compensation		3,596	-	-		-
271	3190	Unemployment		1,233	750	1,500		750
271	4130	Bus Repairs and Maintenance		3,541	3,500	3,500		-
271	4210	Bus Lease		-	15,009	-		(15,009)
271	6630	School Buses - Lease		-	192,435	-		(192,435)
271	5710	Gas & Oil		13,506	7,500	15,000		7,500
271	7910	Miscellaneous		1,262	2,000	2,000		-
Total Pupil Transportation Services				\$ 85,991	\$ 260,694	\$ 104,250	\$	(156,444)
280 Central Support								
282	3190	Communication Services - Salary	\$	-	\$ 500	\$ 500	\$	-
282	3190	Retirement		-	25	25		-
282	3190	Employer Social Security		-	40	40		-
282	3190	Unemployment		-	5	5		-
282	3190	Cash In Lieu		-	7	7		-
282	3510	Marketing		-	12,000	12,000		-
283	3140	Staff Services salaries - IT		49,097	-	-		-
283	3140	Benefits		1,747	-	-		-
283	3140	Retirement		841	-	-		-
283	3140	Employer Social Security		3,746	-	-		-
283	3140	Workman's Compensation		161	-	-		-
283	3140	Unemployment		607	-	-		-
283	3220	Professional Development		-	5,000	5,000		-
283	3510	Personnel recruitment		-	6,000	6,000		-
283	4910	Staff and Board fingerprinting		-	1,500	1,500		-
283	5990	Staff Engagement		-	5,000	5,000		-

**KINGSBURY COUNTRY DAY SCHOOL
GENERAL FUND BUDGET
2025/2026**

	Audited	Estimated	Proposed	Change
	2023/24	2024/25	2025/26	
284 3150 Erate Consulting Services	-	3,000	3,000	-
284 3160 IT Salaries	-	55,000	5,000	(50,000)
284 3160 Benefits	-	5,500	-	(5,500)
284 3160 Retirement	-	1,650	250	(1,400)
284 3160 Employer Social Security	-	4,250	400	(3,850)
284 3160 Unemployment	-	500	-	(500)
284 3450 Software	14,969	16,000	16,000	-
284 4120 Technology Support Services	-	2,500	4,950	2,450
284 5990 Miscellaneous Supplies and Materials	5,602	750	750	-
284 5990 Miscellaneous Supplies and Materials - ESSER III	1,825	8,756	-	(8,756)
Total Central Support	\$ 78,595	\$ 127,983	\$ 60,427	\$ (67,556)
290 Support Service - Other				
293 3190 Purchased Services Athletics	\$ 2,800	\$ 5,000	\$ 5,000	\$ -
293 3190 Athletic Director Stipend	2,500	5,000	5,000	-
293 3190 Athletic Coaches Stipend	5,500	7,500	7,500	-
293 3190 Group Health and Accident Ins.	-	100	100	-
293 3190 Retirement	33	250	250	-
293 3190 Employer Social Security	765	1,000	1,000	-
293 3190 Workman's Compensation	18	-	-	-
293 3190 Unemployment	138	200	200	-
293 5990 Athletic Supplies	11,500	12,500	12,500	-
293 6420 Athletic Equipment	2,833	-	-	-
293 7410 Athletic Dues and Fees	-	3,000	3,000	-
Total Support Service - Other	\$ 26,087	\$ 34,550	\$ 34,550	\$ -

**KINGSBURY COUNTRY DAY SCHOOL
GENERAL FUND BUDGET
2025/2026**

			Audited		Estimated		Proposed		Change
			2023/24		2024/25		2025/26		
300 Community Services									
331	3190	Club and Fees Stipends	\$ 4,147	\$	4,500	\$	4,500	\$	-
331	3190	Group Health and Accident Ins.	-		50		50		-
331	3190	Retirement	-		200		200		-
331	3190	Employer Social Security	-		350		350		-
331	3190	Unemployment	-		50		50		-
331	3190	Cash In Lieu	-		50		50		-
331	5990	Club Supplies	275		2,500		2,500		-
351	3110	Latchkey Salaries	14,373		12,500		12,500		-
351	3110	Group Health and Accident Ins.	-		300		300		-
351	3110	Retirement	275		500		500		-
351	3110	Employer Social Security	1,100		1,000		1,000		-
351	3110	Workman's Compensation	47		-		-		-
351	3110	Unemployment	95		100		100		-
351	3110	Cash In Lieu	-		50		50		-
351	5110	Latchkey Supplies	-		500		500		-
361	5990	Homeless Supplies - Title I	-		100		100		-
Total Community Services			\$ 20,312	\$	22,750	\$	22,750	\$	-
510 Debt Service									
511	7150	Lease Principal - Building	\$ 300,000	\$	-	\$	262,944	\$	262,944
511	7150	Lease Principal - Bus	46,428		39,044		62,577		23,533
511	7250	Lease Interest - Building	-		-		67,056		67,056
511	7250	Lease Interest - Bus	-		5,068		6,687		1,619
Total Debt Service			\$ 346,428	\$	44,112	\$	399,264	\$	355,152
Total Expenditures			\$ 3,954,982	\$	4,442,822	\$	5,862,375	\$	1,419,553
Excess Revenue (Expenditures)			\$ 205,685	\$	109,093	\$	(164,305)	\$	(273,398)
Beginning Fund Balance			\$ 1,358,331	\$	1,564,016	\$	1,673,109	\$	109,093
Ending Fund Balance			\$ 1,564,016	\$	1,673,109	\$	1,508,804	\$	(164,305)
Fund Balance as % of Revenues			38%		37%		26%		

**KINGSBURY COUNTRY DAY SCHOOL
STUDENT ACTIVITIES FUND BUDGET
2025/2026**

	Audited 2023/24	Estimated 2024/25	Proposed 2025/26
Revenues:			
100 Local			
179 0000 Other Student Activity Revenue	\$ 99,134	\$ 95,000	\$ 95,000
Total Federal Revenue	<u>\$ 99,134</u>	<u>\$ 95,000</u>	<u>\$ 95,000</u>
 Total Revenue	 <u>\$ 99,134</u>	 <u>\$ 95,000</u>	 <u>\$ 95,000</u>
 Expenditures:			
290 Support Service-Other			
296 7920 Other Student Activities	\$ 86,589	\$ 95,000	\$ 95,000
Total Support Service-Other	<u>\$ 86,589</u>	<u>\$ 95,000</u>	<u>\$ 95,000</u>
 Total Expenditures	 <u>\$ 86,589</u>	 <u>\$ 95,000</u>	 <u>\$ 95,000</u>
 Excess Revenue (Expenditures)	 <u>\$ 12,545</u>	 <u>\$ -</u>	 <u>\$ -</u>
 Beginning Fund Balance	 \$ 24,615	 \$ 37,160	 \$ 37,160
Ending Fund Balance	<u>\$ 37,160</u>	<u>\$ 37,160</u>	<u>\$ 37,160</u>