

**Keystone Academy**  
A Resolution of the Board of Directors  
2025-26 Amended Budget

RESOLVED, that this resolution shall be the general appropriations act of the Academy for the  
**Fiscal Year 2025-26**

	General	School Services	Total (Memorandum Only)
<b>REVENUE</b>			
State Aid	7,256,402	-	7,256,402
Other State Sources	739,049	-	739,049
Local Sources	275,262	-	275,262
Federal Grants	408,591	-	408,591
Private Sources	18,840	-	18,840
Total Revenues and Transfers	8,698,144	-	8,698,144
<b>EXPENDITURES - CONTRACTED SERVICE FEE:</b>			
Instruction			
Basic Instruction	2,892,936	-	2,892,936
Added Needs	813,755	-	813,755
Support Services			
Pupil Services	540,822	-	540,822
Instructional Staff Support	904,754	-	904,754
General Administration	571,670	-	571,670
School Administration	687,095	-	687,095
Business & Internal Services	232,704	-	232,704
Central Services	601,205	-	601,205
Operations & Maintenance	1,441,775	-	1,441,775
Pupil Transportation Services	6,678	-	6,678
Other Support Services	10	-	10
Community Services			
Community Activities	4,019	-	4,019
Welfare Activities	721	-	721
Total Expenditures	8,698,144	-	8,698,144
EXCESS OF REVENUES OVER EXPENDITURES	-	-	-
Transfer Between Funds	-	-	-
FUND BALANCE, BEGINNING OF YEAR	61,899	-	61,899
CURRENT FUND BALANCE	61,899	-	61,899

**Secretary's Certification:**

I certify that the foregoing resolution was duly adopted by the Board of Directors  
at a properly noticed meeting, held on November 13, 2025  
where a quorum of the board was present.

Signed By: *Kenneth Kowalski*  
Dated: November 13, 2025

**Keystone Academy**

2025-26 Amended Budget Detail Comparison to 2025-26 Initial Budget Detail

	<b>2025-26 Initial</b>	<b>2025-26 Amended</b>
<b>General Fund</b>		
<b>REVENUE</b>		
State Aid	7,418,512	7,256,402
Revenue from State Sources	672,337	739,049
Revenue from Local Sources	267,619	275,262
Restricted-Federal 'Pass thru' Grants - Title I	243,079	231,459
Restricted-Federal 'Pass thru' Grants - Title II	47,198	-
Restricted-Federal 'Pass thru' Grants - Title IV	3,989	-
IDEA Flowthrough	155,787	172,432
E-Rate (32.004)	4,400	4,700
Revenue from Private Sources	17,340	18,840
<b>Total Revenue &amp; Other Transactions</b>	<b>8,830,261</b>	<b>8,698,144</b>
<b>EXPENDITURES</b>		
<b>Basic Instruction</b>		
Salaries & Wages	2,000,417	2,021,239
Payroll Taxes	166,035	167,763
Insurance Benefits	272,364	271,658
Other Benefits	57,365	57,866
Employment Expenses	18,743	18,743
Contracted Services	101,063	100,341
Curricular Tools	105,900	98,400
Student Costs	29,791	25,733
General Supplies	23,468	23,468
Equipment Expense	55,114	62,814
Dues & Subscriptions	11,563	9,913
Board Funds	35,000	35,000
Other	249	-
<b>Total - Basic Instruction</b>	<b>2,877,071</b>	<b>2,892,936</b>
<b>Added Needs</b>		
<b>Compensatory Education</b>		
Salaries & Wages	330,563	330,384
Payroll Taxes	27,437	27,422
Insurance Benefits	30,779	27,231
Other Benefits	7,934	7,929
Contracted Services	82,000	80,000
Curricular Tools	59,392	48,593
Equipment Expense	3,038	-
Other	4,775	5,930
<b>Subtotal - Compensatory Education</b>	<b>545,918</b>	<b>527,490</b>
<b>Special Education</b>		
Salaries & Wages	184,776	212,252
Payroll Taxes	15,336	17,617
Insurance Benefits	23,978	29,404
Other Benefits	5,086	5,898
Employment Expenses	1,487	1,487
Contracted Services	-	1,325
Curricular Tools	1,870	1,870
Equipment Expense	-	365
Dues & Subscriptions	-	1,200
Other	11,512	14,848
<b>Subtotal - Special Education</b>	<b>244,044</b>	<b>286,265</b>
<b>Total - Added Needs</b>	<b>789,962</b>	<b>813,755</b>

	2025-26 Initial	2025-26 Amended
<b>Pupil Services</b>		
Health Services	39,181	49,597
Psychological Services	36,200	60,941
Speech Pathology	107,384	142,122
Social Work Services	182,980	192,292
Other (including recess aides)	92,850	95,870
<b>Total - Pupil Services</b>	<b>458,595</b>	<b>540,822</b>
<b>Instructional Staff Support</b>		
Salaries & Wages	380,318	413,957
Payroll Taxes	31,009	33,389
Insurance Benefits	48,930	50,366
Other Benefits	14,727	15,415
Employment Expenses	31,235	31,110
Contracted Services	149,441	142,014
Curricular Tools	12,069	12,000
General Supplies	250	250
Improvement of Instruction	235,078	198,464
Communication	5,100	5,100
Other	6,862	2,689
<b>Total - Instructional Staff Support</b>	<b>915,020</b>	<b>904,754</b>
<b>General Administration</b>		
<b>Board of Education</b>		
Board of Education Administration	86,309	72,553
Employment Expenses	510	510
Professional Services - Audit & Other	13,300	9,227
Professional services - Legal	8,250	8,250
Insurance	9,600	13,310
<b>Subtotal - Board of Education</b>	<b>117,969</b>	<b>103,850</b>
<b>Executive Administration</b>		
Executive Administration	280,103	228,170
Oversight Fee	234,275	239,651
<b>Subtotal - Executive Administration</b>	<b>514,378</b>	<b>467,820</b>
<b>Total - General Administration</b>	<b>632,347</b>	<b>571,670</b>
<b>School Administration</b>		
<b>Office of the Principal</b>		
Salaries & Wages	210,121	210,108
Payroll Taxes	17,440	17,439
Insurance Benefits	42,891	43,290
Other Benefits	5,026	5,026
Employment Expenses	12,615	12,680
Contracted Services	2,275	1,655
General Supplies	9,450	9,450
Insurance	1,000	900
Communication	6,143	6,143
Dues & Subscriptions	9,229	9,449
<b>Subtotal - Office of the Principal</b>	<b>316,189</b>	<b>316,139</b>
<b>Other School Administration</b>		
Admissions & Other Administrative Support	143,012	122,864
Salaries & Wages	26,644	26,048
Payroll Taxes	2,211	2,162
Insurance Benefits	11,297	11,400
Other Benefits	639	625
Employment Expenses	1,075	1,075
Marketing	234,311	206,533
Dues & Subscriptions	-	250
<b>Subtotal - Other School Administration</b>	<b>419,190</b>	<b>370,956</b>

	2025-26 Initial	2025-26 Amended
<b>Total - School Administration</b>	<b>735,379</b>	<b>687,095</b>
<b>Business &amp; Internal Services</b>		
Fiscal Services	277,858	227,682
Internal Distribution Services	5,529	5,021
<b>Total - Business &amp; Internal Services</b>	<b>283,386</b>	<b>232,704</b>
<b>Central Services</b>		
Planning, Research, and Development	8,087	4,645
Information Services	124,074	134,246
Staff/Personnel Services	440,024	359,669
Data Processing Services	89,474	74,792
Other Central Services	32,504	27,853
<b>Total - Central Services</b>	<b>694,163</b>	<b>601,205</b>
<b>Operations &amp; Maintenance</b>		
Internal Building Services	42,795	36,366
Safety & Security	38,891	34,406
Insurance	22,700	22,780
Equipment Expense	23,773	22,293
Lease of Building	839,360	839,360
Janitorial Services	192,900	208,221
Building Repairs & Maintenance	118,900	119,850
Utilities	93,400	98,300
Taxes	60,200	60,200
<b>Total - Operations &amp; Maintenance</b>	<b>1,432,919</b>	<b>1,441,775</b>
<b>Pupil Transportation Services</b>		
Student Costs	6,878	6,678
<b>Total - Pupil Transportation Services</b>	<b>6,878</b>	<b>6,678</b>
<b>Other Support Services</b>		
<b>Pupil Activities</b>		
Student Costs	10	10
<b>Total - Pupil Activities</b>	<b>10</b>	<b>10</b>
<b>Community Services</b>		
<b>Community Activities</b>		
Student Costs	3,903	3,902
Other	117	117
<b>Total - Community Activities</b>	<b>4,021</b>	<b>4,019</b>
<b>Welfare Activities</b>		
Student Costs	496	700
Other	15	21
<b>Total - Welfare Activities</b>	<b>511</b>	<b>721</b>
Outgoing Transfer to School Service Fund	-	-
<b>Total Expenditures &amp; Other Transactions</b>	<b>8,830,261</b>	<b>8,698,144</b>
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</b>	<b>-</b>	<b>-</b>

	2025-26 Initial	2025-26 Amended
Beginning Fund Balance (7/1)	71,818	61,899
Ending Fund Balance	71,818	61,899
<b>School Service Fund</b>		
<b>REVENUE</b>		
<b>Total Food Service Revenue</b>	-	-
Transfer In from General Fund	-	-
<b>Total Revenue and Incoming Transfers</b>	-	-
<b>EXPENDITURES</b>		
<b>Operations &amp; Maintenance</b>		
<b>Total Operations &amp; Maintenance</b>	-	-
<b>Food Services</b>		
<b>Total Food Service Expenditures</b>	-	-
Total Expenditures & Other Transactions	-	-
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</b>	-	-
Beginning Fund Balance (7/1)	-	-
Ending Food Service Fund Balance	-	-