

KENSTON LOCAL SCHOOL DISTRICT
ZERO POINT ANALYSIS - GENERAL FUND (COMBINED)

Date: 5/5/2022

Revenue Projection Factors	
Taxes	0.00%
Other Local	0.00%
Interest	0.00%
State Foundation	0.00%
Other State	0.00%
Other Federal	0.00%

New Levy Calculator	
Valuation	976
Millage	-
Est. Yield	\$0

Expenditure Projection Factors	
Salaries	0.00%
Benefits	0.00%
Contracted Services	0.00%
Supplies/Materials	0.00%
Capital Outlay	0.00%
Dues & Fees	0.00%

Figures Expressed in Thousands

Categories	FY 19 Actual	FY 20 Actual	FY 21 Actual	FY 22 Estimate	FY 23 Estimate	FY 24 Estimate	FY 25 Estimate	FY 26 Estimate
Revenue Sources:								
Taxes								
Real Estate	\$28,525	\$29,767	\$30,651	\$31,049	\$31,298	\$31,625	\$31,895	\$32,220
2.5% Rollback	475	479	489	501	505	510	515	520
10% Rollback	2,395	2,418	2,456	2,492	2,519	2,546	2,576	2,603
Homestead Exemption	422	406	374	343	313	283	250	220
Other Local Sources								
Tuition Fees	1,050	1,086	986	936	925	925	925	925
Interest	384	437	190	131	140	130	120	110
Classroom Fees	-	2	87	70	70	70	70	70
Miscellaneous	11	57	638	50	50	50	50	50
Revenue-In-Lieu	-	576	201	-	-	-	-	-
State Foundation	4,011	3,555	3,790	3,640	3,650	3,660	3,670	3,680
Other State Sources								
Tax Value Loss Recovery	-	-	-	-	-	-	-	-
Casino Tax	143	143	110	164	160	160	160	160
Motor Fuel Tax Reimb.	-	4	16	13	7	7	7	7
Other State Foundation	-	3	3	231	231	231	231	231
Spec. Ed. Catastrophic	250	107	88	85	85	85	85	85
Career Tech	-	1	1	-	-	-	-	-
Federal - Medicaid	249	75	75	63	35	35	35	35
Non-Operational								
Sale & Loss of Assets	-	125	48	34	-	-	-	-
Transfers-In	-	224	62	-	-	-	-	-
Return of Advances	150	-	129	559	500	120	120	120
Refunds of Prior Year Exp.	188	335	256	60	20	20	20	20
Total Revenue	\$38,253	\$39,800	\$40,650	\$40,421	\$40,508	\$40,457	\$40,729	\$41,056
New Levy Revenue						\$0	\$0	\$0
Expenditure Categories:								
Salaries	\$22,263	\$22,824	\$23,282	\$23,887	\$24,604	\$25,342	\$25,785	\$26,236
Benefits	9,020	9,359	9,989	10,105	10,305	10,666	11,092	11,591
Contracted Services	4,820	4,646	4,901	4,292	4,300	4,300	4,300	4,300
Supplies/Materials	870	851	1,119	1,136	1,300	1,300	1,300	1,300
Capital Outlay	1,454	51	96	57	300	150	150	150
Dues & Fees	865	679	671	748	750	750	750	750
Non-Operational								
Advances-out	150	129	559	500	120	120	120	120
Transfers-out	126	1,059	847	805	800	800	800	800
Total Expenditures	\$39,568	\$39,598	\$41,464	\$41,530	\$42,479	\$43,427	\$44,298	\$45,247
Excess Revenue over (under) Expenditures	(\$1,315)	\$202	(\$814)	(\$1,109)	(\$1,971)	(\$2,970)	(\$3,569)	(\$4,191)
Beginning Cash Balance	\$12,654	\$11,339	\$11,541	\$10,727	\$9,618	\$7,647	\$4,677	\$1,108
Ending Cash Balance	\$11,339	\$11,541	\$10,727	\$9,618	\$7,647	\$4,677	\$1,108	(\$3,083)
Less: O/S Encumbrances	(469)	(500)	(284)	(275)	(275)	(275)	(275)	(275)
Unencumber Cash Bal.	\$10,870	\$11,041	\$10,443	\$9,343	\$7,372	\$4,402	\$833	(\$3,358)
General Fund - Main	\$11,339	\$11,353	\$10,477	\$9,368	\$7,397	\$4,427	\$858	(\$3,333)
Contingency Reserve	0	188	250	250	250	250	250	250
Technology Reserve	0	0	0	0	0	0	0	0
Vehicle Repl. Reserve	0	0	0	0	0	0	0	0
Grand Total - All Balances	\$11,339	\$11,541	\$10,727	\$9,618	\$7,647	\$4,677	\$1,108	(\$3,083)