

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

Date: 8/3/2022

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	925
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 20 Actual	FY 21 Actual	FY 22 Actual	FY 23 Estimate	FY 24 Estimate	FY 25 Estimate	FY 26 Estimate	FY 27 Estimate
Revenue Sources:								
Taxes								
Real Estate	\$29,767	\$30,651	\$31,049	\$31,298	\$31,840	\$32,370	\$32,770	\$33,170
2.5% Rollback	479	489	501	499	505	510	515	520
10% Rollback	2,418	2,456	2,492	2,510	2,520	2,540	2,560	2,600
Homestead Exemption	406	374	343	329	315	285	255	225
Other Local Sources								
Tuition Fees	1,086	986	903	854	850	850	850	850
Interest	437	190	157	349	250	200	150	150
Classroom Fees	2	87	71	103	80	80	80	80
Miscellaneous	57	638	88	60	50	50	50	50
Revenue-In-Lieu	576	201	-	-	-	-	-	-
State Foundation	3,555	3,790	3,630	3,770	3,770	3,770	3,770	3,770
Other State Sources								
Casino Tax	143	110	163	155	140	140	140	140
Motor Fuel Tax Reimb.	4	16	13	12	5	5	5	5
Other State Foundation	4	4	232	198	200	200	200	200
Spec. Ed. Catastrophic	107	88	375	151	150	150	150	150
Federal - Medicaid	75	75	73	60	40	40	40	40
Non-Operational								
Sale & Loss of Assets	125	48	63	10	10	10	10	10
Transfers-In	224	62	50	-	-	-	-	-
Return of Advances	-	129	559	643	150	150	150	150
Refunds of Prior Year Exp.	335	256	66	24	20	20	20	20
Total Revenue	\$39,800	\$40,650	\$40,828	\$41,025	\$40,895	\$41,370	\$41,715	\$42,130
New Levy Revenue						\$0	\$0	\$0
Expenditure Categories:								
Salaries	\$22,824	\$23,282	\$23,828	\$24,248	\$25,157	\$25,598	\$26,046	\$26,501
Benefits	9,359	9,989	10,069	10,564	10,881	11,371	11,882	12,417
Contracted Services	4,646	4,901	4,309	4,461	4,500	4,500	4,500	4,500
Supplies/Materials	851	1,119	1,095	1,434	1,350	1,350	1,350	1,350
Capital Outlay	51	96	65	321	150	150	150	150
Dues & Fees	679	671	743	759	765	770	775	780
Non-Operational								
Advances-out	129	559	643	150	150	150	150	150
Transfers-out	1,059	847	847	900	900	900	900	900
Total Expenditures	\$39,598	\$41,464	\$41,599	\$42,837	\$43,853	\$44,788	\$45,753	\$46,748
Excess Revenue over (under) Expenditures	\$202	(\$814)	(\$771)	(\$1,812)	(\$2,958)	(\$3,418)	(\$4,038)	(\$4,618)
Beginning Cash Balance	\$11,339	\$11,541	\$10,727	\$9,956	\$8,144	\$5,186	\$1,768	(\$2,270)
Ending Cash Balance	\$11,541	\$10,727	\$9,956	\$8,144	\$5,186	\$1,768	(\$2,270)	(\$6,888)
Less: O/S Encumbrances	(500)	(284)	(247)	(250)	(250)	(250)	(250)	(250)
Unencumber Cash Bal.	\$11,041	\$10,443	\$9,709	\$7,894	\$4,936	\$1,518	(\$2,520)	(\$7,138)