

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

^{06/15}
~~04/12/2023~~ *fel*


President of the Board - Original Signature Required

Date

6/15/23


Secretary of the Board - Original Signature Required

Date

6/15/23


Chief School Administrator - Original Signature Required

Date

6/15/23

Joni L MacIntyre

Contact Person

Telephone

(570)893-4900

Extn :2312

Extension

jmacintyre@kcsd.k12.pa.us

Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2023-2024 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Keystone Central SD	COUNTY : Clinton	AUN : 110183602
--	---------------------	--------------------

No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2023-2024 (compared to 2022-2023)?

Yes ☐
No ☒

If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$89377620
Ending Unassigned Fund Balance	\$6156501
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.88%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes ☒
No ☐

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 6/15/23
--	-----------------

DUE DATE: AUGUST 15, 2023

CERTIFICATION OF USE OF PDE-2028

FOR PUBLIC INSPECTION OF 2023-2024 ~~PROPOSED BUDGET~~

24 PS 6-687(a)(1)

Final Proposed Budget

(03/2006)

School District Name : Keystone Central SD	County : Clinton	AUN Number : 110183602
---	---------------------	---------------------------

Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

Order has been made available
6/16/23

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE <i>6/16/23</i>
--	------------------------

DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Fund Balance
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Unassigned Fund Balance
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Capital Projects; PSERS; Health Improvement and Awareness; Health Insurance Reserves; Personnel; Technology Enhancement Initiatives
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Special Education Curriculum Resources, Settlements, Regular Ed Curriculum Resources

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	218,515	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	10,106,177	
0840 Assigned Fund Balance	524,682	
0850 Unassigned Fund Balance	6,156,501	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$16,787,360</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	37,776,166	
7000 Revenue from State Sources	44,410,450	
8000 Revenue from Federal Sources	7,191,004	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$89,377,620</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$106,164,980</u>

LEA : 110183602 Keystone Central SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	23,844,930
6113 Public Utility Realty Taxes	32,155
6114 Payments in Lieu of Current Taxes - State / Local	770,000
6140 Current Act 511 Taxes - Flat Rate Assessments	66,856
6150 Current Act 511 Taxes - Proportional Assessments	8,650,765
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,250,000
6500 Earnings on Investments	1,115,510
6700 Revenues from LEA Activities	70,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	875,000
6940 Tuition from Patrons	10,000
6980 Revenue from Community Services Activities	220,950
6990 Refunds and Other Miscellaneous Revenue	870,000
REVENUE FROM LOCAL SOURCES	\$37,776,166
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	23,993,776
7112 Basic Education Funding-Social Security	1,314,950
7220 Vocational Education	626,054
7271 Special Education funds for School-Aged Pupils	4,172,634
7311 Pupil Transportation Subsidy	4,080,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	75,000
7340 State Property Tax Reduction Allocation	2,721,326
7505 Ready to Learn Block Grant	770,674
7506 PAsmart Grants	13,339
7820 State Share of Retirement Contributions	6,642,697
REVENUE FROM STATE SOURCES	\$44,410,450
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,626,561
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	194,693
8517 Title IV - 21st Century Schools	123,248
8521 Vocational Education - Operating Expenditures	98,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	5,148,502
REVENUE FROM FEDERAL SOURCES	\$7,191,004
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	89,377,620

Act 1 Index (current): 5.5%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$23,845,696		
Amount of Tax Relief for Homestead Exclusions	<u>\$2,721,326</u>		
Total Approx. Tax Revenue:	\$26,567,022		
Approx. Tax Levy for Tax Rate Calculation:	\$28,301,177		

	Centre	Clinton	Potter	Total
2022-23 Data				
a. Assessed Value	\$36,409,850	\$1,904,922,590	\$4,536,600	\$1,945,869,040
b. Real Estate Mills	41.6300	13.3500	49.7900	
I. 2023-24 Data				
c. 2021 STEB Market Value	\$115,455,439	\$1,950,264,246	\$17,319,101	\$2,083,038,786
d. Assessed Value	\$36,432,860	\$1,906,233,996	\$4,536,600	\$1,947,203,456
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0	\$0
2022-23 Calculations				
f. 2022-23 Tax Levy	\$1,515,742	\$25,430,717	\$225,877	\$27,172,336
(a * b)				
2023-24 Calculations				
g. Percent of Total Market Value	5.54264%	93.62592%	0.83143%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$1,506,065	\$25,440,350	\$225,919	\$27,172,334
(f Total * g)				
i. Base Mills Subject to Index	41.6300	13.3550	49.7991	
(h / a * 1000) if no reassessment				
(h / (d-e) * 1000) if reassessment				
Calculation of Tax Rates and Levies Generated				
j. Weighted Avg. Collection Percentage	93.22063%	93.22063%	93.22063%	93.22062%
k. Tax Levy Needed	\$1,568,632	\$26,497,237	\$235,304	\$28,301,173
(Approx. Tax Levy * g)				
I. 2023-24 Real Estate Tax Rate	43.0500	13.9000	51.8600	
(k / d * 1000)				
m. Tax Levy Generated by Mills	\$1,568,435	\$26,496,653	\$235,268	\$28,300,356
(l / 1000 * d)				
n. Tax Levy minus Tax Relief for Homestead Exclusions				\$25,579,030
(m - Amount of Tax Relief for Homestead Exclusions)				
o. Net Tax Revenue Generated By Mills				\$23,844,930
(n * Est. Pct. Collection)				

Act 1 Index (current): 5.5%

Calculation Method: Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation: 2

Approx. Tax Revenue from RE Taxes: \$23,845,696

Amount of Tax Relief for Homestead Exclusions: \$2,721,326

Total Approx. Tax Revenue: \$26,567,022

Approx. Tax Levy for Tax Rate Calculation: \$28,301,177

	Centre	Clinton	Potter	Total
Index Maximums				
p. Maximum Mills Based On Index (i * (1 + Index))	43.9196	14.0895	52.5380	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$1,600,117	\$26,857,884	\$238,344	\$28,696,345
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0	\$0

Information Related to Property Tax Relief				
V. Assessed Value Exclusion per Homestead	\$6,978.00	\$21,610.00	\$5,792.00	
Number of Homestead/Farmstead Properties	733	8295	34	9062
Median Assessed Value of Homestead Properties				\$93,800

Act 1 Index (current): 5.5%

Calculation Method: Revenue Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation: 2

Approx. Tax Revenue from RE Taxes: \$23,845,696

Amount of Tax Relief for Homestead Exclusions \$2,721,326

Total Approx. Tax Revenue: \$26,567,022

Approx. Tax Levy for Tax Rate Calculation: \$28,301,177

	Centre	Clinton	Potter	Total	
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$2,721,326	Lowering RE Tax Rate	\$0	\$2,721,326
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0			\$0
Amount of Tax Relief from State/Local Sources					\$2,721,326

CODE									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>		<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>				<u>Percent Collected</u>		
Centre	36,432,860	43.0500	1,568,435				93.22063%		
Clinton	1,906,233,996	13.9000	26,496,653				93.22063%		
Potter	4,536,600	51.8600	235,268				93.22063%		
Totals:	1,947,203,456		28,300,356	-	2,721,326	=	25,579,030	X	93.22062% = 23,844,930
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00					0
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>		
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0		
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0		
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	66,856	66,856		
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0		
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0		
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0		
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0		
Total Current Act 511 Taxes – Flat Rate Assessments						66,856	66,856		
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>		
6151	Current Act 511 Earned Income Taxes			1.000%	0.000%	7,050,000	7,050,000		
6152	Current Act 511 Occupation Taxes			0.0000	0.0000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	600,000	600,000		
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0		
6155	Current Act 511 Business Privilege Taxes			1.5000	0.000	1,000,765	1,000,765		
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0		
6157	Current Act 511 Mercantile Taxes			0.0000	0.0000	0	0		
6159	Current Act 511 Taxes, Other Proportional Assessments			0.0000	0.0000	0	0		
Total Current Act 511 Taxes – Proportional Assessments						8,650,765	8,650,765		
Total Act 511, Current Taxes							8,717,621		
Act 511 Tax Limit -->					2,083,038,786	X	12	24,996,465	
					Market Value		Mills	(511 Limit)	

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u>									
	Centre	41.6300	43.0500	3.42%	Yes	5.5%				
	Clinton	13.3550	13.9000	4.09%	Yes	5.5%				
	Potter	49.7991	51.8600	4.14%	Yes	5.5%				
6120	Current Per Capita Taxes, Section 679					5.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes					5.5%				
6142	Current Act 511 Occupation Taxes - Flat Rate					5.5%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.5%				
6144	Current Act 511 Trailer Taxes					5.5%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					5.5%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					5.5%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					5.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	5.5%				
6152	Current Act 511 Occupation Taxes					5.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.5%				
6154	Current Act 511 Amusement Taxes					5.5%				
6155	Current Act 511 Business Privilege Taxes	1.5000	1.5000	0.00%	Yes	5.5%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					5.5%				
6157	Current Act 511 Mercantile Taxes					5.5%				
6159	Current Act 511 Taxes, Other Proportional Assessments					5.5%				

LEA : 110183602 Keystone Central SD

Printed 6/20/2023 8:26:19 AM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	42,566,726
1200 Special Programs - Elementary / Secondary	10,365,549
1300 Vocational Education	2,041,725
1400 Other Instructional Programs - Elementary / Secondary	431,382
1500 Nonpublic School Programs	50,335
1600 Adult Education Programs	19,299
Total Instruction	\$55,475,016
2000 Support Services	
2100 Support Services - Students	3,535,694
2200 Support Services - Instructional Staff	2,851,620
2300 Support Services - Administration	5,070,417
2400 Support Services - Pupil Health	812,283
2500 Support Services - Business	794,378
2600 Operation and Maintenance of Plant Services	6,147,110
2700 Student Transportation Services	5,298,469
2800 Support Services - Central	1,880,695
Total Support Services	\$26,390,666
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,352,444
3300 Community Services	387,102
Total Operation of Non-Instructional Services	\$1,739,546
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,786,392
5200 Interfund Transfers - Out	2,760,000
5900 Budgetary Reserve	1,226,000
Total Other Expenditures and Financing Uses	\$5,772,392
Total Estimated Expenditures and Other Financing Uses	\$89,377,620

LEA : 110183602 Keystone Central SD

Printed 6/20/2023 8:26:20 AM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	17,389,080
200 Personnel Services - Employee Benefits	12,633,460
300 Purchased Professional and Technical Services	636,700
400 Purchased Property Services	103,532
500 Other Purchased Services	10,870,715
600 Supplies	930,289
700 Property	500
800 Other Objects	2,450
Total Regular Programs - Elementary / Secondary	\$42,566,726
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,668,792
200 Personnel Services - Employee Benefits	4,127,307
300 Purchased Professional and Technical Services	533,000
400 Purchased Property Services	1,500
500 Other Purchased Services	15,000
600 Supplies	14,450
800 Other Objects	5,500
Total Special Programs - Elementary / Secondary	\$10,365,549
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	1,101,415
200 Personnel Services - Employee Benefits	778,810
400 Purchased Property Services	2,200
500 Other Purchased Services	1,000
600 Supplies	57,550
700 Property	100,750
Total Vocational Education	\$2,041,725
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	48,528
200 Personnel Services - Employee Benefits	22,854
300 Purchased Professional and Technical Services	310,000
500 Other Purchased Services	50,000
Total Other Instructional Programs - Elementary / Secondary	\$431,382
1500 <u>Nonpublic School Programs</u>	
100 Personnel Services - Salaries	27,732
200 Personnel Services - Employee Benefits	22,603
Total Nonpublic School Programs	\$50,335
1600 <u>Adult Education Programs</u>	
100 Personnel Services - Salaries	10,800
200 Personnel Services - Employee Benefits	4,499
600 Supplies	4,000
Total Adult Education Programs	\$19,299
Total Instruction	\$55,475,016

LEA : 110183602 Keystone Central SD

Printed 6/20/2023 8:26:20 AM

<u>Description</u>	<u>Amount</u>
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,923,749
200 Personnel Services - Employee Benefits	1,439,835
300 Purchased Professional and Technical Services	20,500
500 Other Purchased Services	6,800
600 Supplies	143,750
800 Other Objects	1,060
Total Support Services - Students	\$3,535,694
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,549,422
200 Personnel Services - Employee Benefits	1,287,498
300 Purchased Professional and Technical Services	5,950
500 Other Purchased Services	5,600
600 Supplies	3,150
Total Support Services - Instructional Staff	\$2,851,620
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,500,072
200 Personnel Services - Employee Benefits	1,880,890
300 Purchased Professional and Technical Services	465,700
400 Purchased Property Services	27,425
500 Other Purchased Services	50,900
600 Supplies	106,050
800 Other Objects	39,380
Total Support Services - Administration	\$5,070,417
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	472,487
200 Personnel Services - Employee Benefits	332,746
300 Purchased Professional and Technical Services	1,550
400 Purchased Property Services	1,200
500 Other Purchased Services	100
600 Supplies	4,200
Total Support Services - Pupil Health	\$812,283
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	406,235
200 Personnel Services - Employee Benefits	321,843
300 Purchased Professional and Technical Services	51,300
500 Other Purchased Services	12,000
800 Other Objects	3,000
Total Support Services - Business	\$794,378
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,423,286
200 Personnel Services - Employee Benefits	1,917,824
300 Purchased Professional and Technical Services	39,500

LEA : 110183602 Keystone Central SD

Printed 6/20/2023 8:26:20 AM

<u>Description</u>		<u>Amount</u>
400	Purchased Property Services	433,750
500	Other Purchased Services	389,400
600	Supplies	756,850
700	Property	184,500
800	Other Objects	2,000
Total Operation and Maintenance of Plant Services		\$6,147,110
2700 <u>Student Transportation Services</u>		
100	Personnel Services - Salaries	102,391
200	Personnel Services - Employee Benefits	96,078
300	Purchased Professional and Technical Services	127,653
500	Other Purchased Services	4,970,347
600	Supplies	2,000
Total Student Transportation Services		\$5,298,469
2800 <u>Support Services - Central</u>		
100	Personnel Services - Salaries	374,144
200	Personnel Services - Employee Benefits	304,871
300	Purchased Professional and Technical Services	49,456
400	Purchased Property Services	2,000
500	Other Purchased Services	125,000
600	Supplies	1,025,224
Total Support Services - Central		\$1,880,695
Total Support Services		\$26,390,666
3000 Operation of Non-Instructional Services		
3200 <u>Student Activities</u>		
100	Personnel Services - Salaries	536,377
200	Personnel Services - Employee Benefits	251,468
300	Purchased Professional and Technical Services	119,750
500	Other Purchased Services	211,735
600	Supplies	112,200
700	Property	81,424
800	Other Objects	39,490
Total Student Activities		\$1,352,444
3300 <u>Community Services</u>		
100	Personnel Services - Salaries	148,000
200	Personnel Services - Employee Benefits	59,602
300	Purchased Professional and Technical Services	20,000
600	Supplies	159,500
Total Community Services		\$387,102
Total Operation of Non-Instructional Services		\$1,739,546
5000 Other Expenditures and Financing Uses		
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>		
800	Other Objects	286,392
900	Other Uses of Funds	1,500,000

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$1,786,392
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,760,000
Total Interfund Transfers - Out	\$2,760,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	1,226,000
Total Budgetary Reserve	\$1,226,000
Total Other Expenditures and Financing Uses	\$5,772,392
TOTAL EXPENDITURES	\$89,377,620

LEA : 110183602 Keystone Central SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	16,000,000	16,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	1,000,000	1,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$17,000,000	\$17,000,000

<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	7,000,000	7,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

LEA : 110183602 Keystone Central SD

<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$7,000,000	\$7,000,000
TOTAL CASH AND INVESTMENTS	\$24,000,000	\$24,000,000

LEA : 110183602 Keystone Central SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations	250,000	250,000
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$250,000	\$250,000
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$250,000	\$250,000

<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$250,000	\$250,000

Account Description	Amounts
0810 Nonspendable Fund Balance	218,515
0820 Restricted Fund Balance	
0830 Committed Fund Balance	10,106,177
0840 Assigned Fund Balance	524,682
0850 Unassigned Fund Balance	6,156,501
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$16,787,360
5900 Budgetary Reserve	1,226,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$18,231,875