

LEA Name: Kane Area SD

Class: 3

AUN Number: 109422303

County: McKean

PDE-2028 - FINAL GENERAL FUND BUDGET
Fiscal Year 07/01/2013 - 06/30/2014

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 6/13/2013

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Stephen C. Perry
Contact Person

(814) 837-9570

Telephone

1205

Extension

sperry@kasd.net

E-mail Address

Return to: Pennsylvania Department of Education
Bureau of Budget and Fiscal Management
Division of Subsidy Data and Administration
333 Market Street
Harrisburg, PA 17126-0333

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
1	Estimated Beginning Fund Balance - Committed	4,274,981
2	Estimated Beginning Fund Balance - Assigned	0
3	Estimated Beginning Fund Balance - Unassigned	1,619,087
4		0
5		0
6		0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		5,894,068
Estimated Revenues And Other Financing Sources		
6000	Revenue from Local Sources	4,265,140
7000	Revenue from State Sources	10,965,714
8000	Revenue from Federal Sources	614,334
9000	Other Financing Sources	14,590
Total Estimated Revenues And Other Financing Sources		15,859,778
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		21,753,846

2013-2014 Final General Fund Budget (PDE-2028)**AUN: 109422303 Kane Area SD**

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

Page B-1

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	2,539,105
6112	Interim Real Estate Taxes	1,090
6113	Public Utility Realty Tax	4,520
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	14,750
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	252,137
6120	Per Capita Taxes, Section 679	18,247
6130	Taxpayer Relief Taxes - Proportional Assessments	223,788
6140	Current Act 511 Taxes - Flat Rate Assessments	18,247
6150	Current Act 511 Taxes - Proportional Assessments	648,252
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	275,534
6500	Earnings on Investments	49,523
6700	Revenues from District Activities	19,100
6800	Revenue from Intermediary Sources / Pass-Through Funds	171,672
6910	Rentals	2,200
6920	Contributions/Donations/Grants From Private Sources	1,000
6940	Tuition from Patrons	22,475
6960	Services Provided Other Local Governmental Units / LEAs	0
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	0
6990	Refunds and Other Miscellaneous Revenue	3,500
REVENUE FROM LOCAL SOURCES		4,265,140

2013-2014 Final General Fund Budget (PDE-2028)**AUN: 109422303 Kane Area SD**

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

Page B-2

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	7,878,470
7160	Tuition for Orphans and Children Placed in Private Homes	42,127
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7220	Vocational Education	0
7240	Driver Education - Student	1,920
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	751,662
7272	Early Intervention	0
7280	Adult Literacy	0
7292	Pre-K Counts	0
7299	Other Program Subsidies Not Listed in 7200 Series	0
7310	Transportation (Regular and Additional)	295,866
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	254,868
7330	Health Services (Medical, Dental, Nurse, Act 25)	19,350
7340	State Property Tax Reduction Allocation	339,479
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	91,320
7598	Revenue for the Support of Public Schools	0
7599	Other State Revenue Not Listed in the 7500 Series	0
7810	State Share of Social Security and Medicare Taxes	397,738
7820	State Share of Retirement Contributions	892,914
7900	Revenue for Technology	0
REVENUE FROM STATE SOURCES		10,965,714

2013-2014 Final General Fund Budget (PDE-2028)**AUN: 109422303 Kane Area SD**

Printed 6/17/2013 12:26:40 PM v2.1

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

Page B-3

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM FEDERAL SOURCES		
8110	Payments for Federally Impacted Areas - P.L. 81-874	0
8190	Other Unrestricted Grants-in-Aid Direct from Federal Government	0
8200	Unrestricted Grants-in-Aid from Federal Gov't Through Commonwealth	0
8310	Payments for Federally Impacted Areas - P.L. 81-815	0
8320	Energy Conservation Grants - TA and ECM	0
8390	Other Restricted Grants-in-Aid Directly from Federal Government	0
8511	Grants for IDEA and NCLB Programs not Specified in 8510 series	0
8512	IDEA, Part B	0
8513	IDEA, Section 619	0
8514	NCLB, Title I - Improving the Acad. Achvmnt. of the Disadvantaged	285,679
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	63,180
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	0
8517	NCLB, Title IV - 21st Century Schools	0
8519	NCLB, Title VI - Flexibility and Accountability	0
8521	Vocational Education - Operating Expenditures	0
8540	Nutrition Education and Training	0
8560	Federal Block Grants	0
8580	Child Care and Development Block Grants	0
8610	Homeless Assistance Act	0
8620	Adult Basic Education	0
8640	Headstart	0
8660	Workforce Investment Act	0
8690	Other Restricted Federal Grants-in-Aid Through the Commonwealth	0
8701	ARRA - IDEA, Part B	0
8702	ARRA - IDEA, Section 619	0
8703	ARRA - Title I, Part A & D	0
8704	ARRA - Title I, School Improvement	0
8705	ARRA - Title II, Part D Education Technology	0
8706	ARRA - McKinney-Vento Homeless	0
8707	ARRA - National School Lunch Program Equipment	0
8708	ARRA - State Fiscal Stabilization Fund	0
8709	ARRA - Education Jobs Fund (EdJobs)	0
8721	ARRA - Head Start	0
8731	ARRA - Build America Bonds	0
8732	ARRA-Qualified School Construction Bonds (QSCB)	0
8733	ARRA-Qualified Zone Academy Bonds (QZAB)	0
8734	ARRA - Race to the Top	0
8799	ARRA - Miscellaneous Revenue	0
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	249,500

2013-2014 Final General Fund Budget (PDE-2028)

AUN: 109422303 Kane Area SD

Printed 6/17/2013 12:26:40 PM v2.1

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

Page B-4

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	15,975
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
	REVENUE FROM FEDERAL SOURCES	614,334

2013-2014 Final General Fund Budget (PDE-2028)**AUN: 109422303 Kane Area SD**

Printed 6/17/2013 12:26:40 PM v2.1

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

Page B-5

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
OTHER FINANCING SOURCES		
9100	Sale of Bonds	0
9200	Proceeds From Extended Term Financing	0
9320	Special Revenue Fund Transfers	0
9330	Capital Projects Fund Transfers	0
9340	Debt Service Fund Transfers	0
9350	Enterprise Fund Transfers	0
9360	Internal Service Fund Transfers	0
9370	Trust and Agency Fund Transfers	0
9380	Activity Fund Transfers	0
9390	Permanent Fund Transfers	0
9400	Sale or Compensation for Loss of Fixed Assets	14,590
9500	Capital Contributions	0
9710	Transfers from Component Units	0
9720	Transfers from Primary Governments	0
9800	Intrafund Transfers In	0
9900	Other Financing Sources Not Listed in the 9000 Series	0
OTHER FINANCING SOURCES		14,590
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		15,859,778

2013-2014 Final General Fund Budget (PDE-2028)

AUN: 109422303 Kane Area SD

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Real Estate Tax Rate (RETR) Report for 2013-2014

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

Page C-1

Act 1 Index (current): 2.6%

Calculation Method: Revenue
 Number of Decimals For Tax Rate Calculation: 2
 Approx. Tax Revenue from RE Taxes: \$2,539,850
 Amount of Tax Relief for Homestead Exclusions + \$559,501
 Total Approx. Tax Revenue: \$3,099,351
 Approx. Tax Levy for Tax Rate Calculation: \$3,384,818

Section 672.1 Method Choice: (a)(1)

	Elk	McKean	Total
2012-13 Data			
a. Assessed Value	\$10,311,292	\$193,648,970	\$203,960,262
b. Real Estate Mills	33.2400	15.4500	
I. 2013-14 Data			
c. 2011 STEB Market Value	\$22,043,058	\$190,802,127	\$212,845,185
d. Assessed Value	\$10,292,942	\$191,994,530	\$202,287,472
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2012-13 Calculations			
f. 2012-13 Tax Levy (a * b)	\$342,747	\$2,991,877	\$3,334,624
2013-14 Calculations			
II. g. Percent of Total Market Value	10.35638%	89.64362%	100.00000%
h. Rebalanced 2012-13 Tax Levy (f Total * g)	\$345,346	\$2,989,278	\$3,334,624
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	33.4920	15.4500	
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	85.30156%	90.42690%	89.89610%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$350,545	\$3,034,273	\$3,384,818
III. I. 2013-14 Real Estate Tax Rate (k / d * 1000)	34.0500	15.8000	
m. Tax Levy Generated by Mills (I / 1000 * d)	\$350,475	\$3,033,514	\$3,383,989
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			\$2,824,488
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			\$2,539,105

Act 1 Index (current): 2.6%

Calculation Method:

Revenue

Section 672.1 Method Choice:

(a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$2,539,850

Amount of Tax Relief for Homestead Exclusions +

\$559,501

Total Approx. Tax Revenue:

\$3,099,351

Approx. Tax Levy for Tax Rate Calculation:

\$3,384,818

Elk

McKean

Total

Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	34.3627	15.8517	
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	\$353,693	\$3,043,440	\$3,397,133
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index if (m > r), (m - r)	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$7,500

\$16,178

Number of Homestead/Farmstead Properties

185

2,004

2,189

Act 1 Index (current): 2.6%

Calculation Method: Revenue
 Number of Decimals For Tax Rate Calculation: 2
 Approx. Tax Revenue from RE Taxes: \$2,539,850
 Amount of Tax Relief for Homestead Exclusions + \$559,501
 Total Approx. Tax Revenue: \$3,099,351
 Approx. Tax Levy for Tax Rate Calculation: \$3,384,818

Section 672.1 Method Choice: (a)(1)

Elk

McKean

Total

V.	Median Assessed Value of Homestead Properties				\$43,306
	Portion of Act 1 EIT Revenue Used for Tax Relief used for: Homestead Exclusions	\$220,022	Lowering RE Tax Rate	\$0	\$220,022
	State Property Tax Reduction Allocation used for: Homestead Exclusions	\$339,479	Lowering RE Tax Rate	\$0	\$339,479
	Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
	Amount of Tax Relief from State/Local Sources				<u>\$559,501</u>

2013-2014 Final General Fund Budget (PDE-2028)

AUN: 109422303 Kane Area SD

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LOCAL EDUCATION AGENCY TAX DATA (TAXD)

REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

Page D-1

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Elk	10,292,942	34.0500	350,475			85.30156%	
McKean	191,994,530	15.8000	3,033,514			90.42690%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	202,287,472		3,383,988	- 559,501	= 2,824,488	X 89.89610%	= 2,539,105

	<u>Rate</u>	<u>Estimated Revenue</u>
6120 <u>Per Capita Taxes, Section 679</u>	5.00	18,247

6130 Taxpayer Relief Taxes - Proportional Assessments

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6131 Earned Income Taxes, Act 1	0.20%	0.00%	231,700	223,788
6132 Personal Income Taxes, Act 1	0.00%	0.00%	0	0

6140 Current Act 511 Taxes - Flat Rate Assessments

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141 Per Capita Taxes, Act 511	\$5.00	\$0.00	22,905	18,247
6142 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143 Local Services / Occupational Privilege Taxes	\$0.00	\$0.00	0	0
6144 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Business Privilege Taxes - Flat Rate	\$0.00	\$0.00	0	0
6146 Mechanical Device Taxes - Flat Rate	\$0.00	\$0.00	0	0
6149 Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes - Flat Rate Assessments			22,905	18,247

6150 Current Act 511 Taxes - Proportional Assessments

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Earned Income Taxes, Act 511	0.50%	0.00%	592,150	587,828
6152 Occupation Taxes - Proportional Rate	100	0	29,307	22,148
6153 Real Estate Transfer Taxes	0.50%	0.00%	41,200	38,276
6154 Amusement Taxes	0.00%	0.00%	0	0
6155 Business Privilege Taxes - Proportional Rate	0	0	0	0
6156 Mechanical Device Taxes - Percentage	0.00%	0.00%	0	0
6157 Mercantile Taxes	0	0	0	0
6159 Other Proportional Assessments	0	0	0	0
Total Current Act 511 Taxes - Proportional Assessments			662,657	648,252

Total Act 511, Current Taxes

Act 511 Tax Limit	---	212,845,185	X	12	2,554,142
		Market Value		Mills	(511 Limit)

[illegible]

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2013-2014 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT NAME	COUNTY NAME	AUN
Kane Area SD	McKean	109422303

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 or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
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 2013-2014 (compared to 2012-2013)? Yes ☒
No ☐

If yes, see information below, taken from the 2013-2014 General Fund Budget.

Total Budgeted Expenditures	\$16,452,254.00
Ending Unassigned Fund Balance	\$989,592.00
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.1%

The Estimated Ending Unassigned Fund Balance Yes ☒
is within the allowable limits. No ☐

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

SIGNATURE OF SUPERINTENDENT	DATE

DUE DATE: AUGUST 15, 2013

RETURN TO: PENNSYLVANIA DEPARTMENT OF EDUCATION
BUREAU OF BUDGET AND FISCAL MANAGEMENT
DIVISION OF SUBSIDY DATA AND ADMINISTRATION
333 MARKET STREET
HARRISBURG, PA 17126-0333

<u>ITEM</u>		<u>AMOUNTS</u>	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	7,776,590	
1200	Special Programs - Elementary/Secondary	1,702,735	
1300	Vocational Education	110,873	
1400	Other Instructional Programs - Elementary/Secondary	201,588	
1500	Nonpublic School Programs	0	
1600	Adult Education Programs	2,769	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	0	
	Total 1000 Instruction	9,794,555	
2000	Support Services		
2100	Support Services - Pupil Personnel	389,460	
2200	Support Services - Instructional Staff	728,384	
2300	Support Services - Administration	1,540,988	
2400	Support Services - Pupil Health	167,922	
2500	Support Services - Business	289,987	
2600	Operation & Maintenance of Plant Services	1,225,644	
2700	Student Transportation Services	539,747	
2800	Support Services - Central	101,484	
2900	Other Support Services	34,000	
	Total 2000 Support Services	5,017,616	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	403,505	
3300	Community Services	7,415	
3400	Scholarships and Awards	0	
	Total 3000 Operation of Non-instructional Services	410,920	
4000	Facilities Acquisition, Construction and Improvement Services		
4000	Facilities Acquisition, Construction and Improvement Services	0	
	Total 4000 Facilities Acquisition, Construction and Improvement	0	
	Total Estimated Expenditures	15,223,091	
5000	Other Expenditures and Financing Uses		
5100	Debt Service	871,643	
5200	Interfund Transfers - Out	57,520	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	300,000	
	Total Other Financing Uses	1,229,163	
	Total Estimated Expenditures and Other Financing Uses		16,452,254
	Appropriation of Prior Year Fund Balance		0
	Total Appropriations		16,452,254
	Ending Committed, Assigned and Unassigned Fund Balance		5,301,592

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000 INSTRUCTION		
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	4,801,604
200	Personnel Services-Employee Benefits	2,167,595
300	Purchased Professional & Technical Services	5,873
400	Purchased Property Services	11,200
500	Other Purchased Services	316,484
600	Supplies	293,055
700	Property	178,279
800	Other Objects	2,500
	Total Regular Programs - Elementary/Secondary	7,776,590
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	903,190
200	Personnel Services-Employee Benefits	393,593
300	Purchased Professional & Technical Services	299,252
400	Purchased Property Services	725
500	Other Purchased Services	72,700
600	Supplies	21,925
700	Property	11,025
800	Other Objects	325
	Total Special Programs - Elementary/Secondary	1,702,735
1300	Vocational Education	
100	Personnel Services-Salaries	8,640
200	Personnel Services-Employee Benefits	2,233
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	100,000
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Vocational Education	110,873
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	124,729
200	Personnel Services-Employee Benefits	45,334
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	8,000
500	Other Purchased Services	12,150
600	Supplies	8,975
700	Property	2,400
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	201,588

2013-2014 Final General Fund Budget (PDE-2028)

AUN: 109422303 Kane Area SD

Printed 6/17/2013 12:27:54 PM v2.1

ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

Page G-2

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1500	Nonpublic School Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	0
1600	Adult Education Programs	
100	Personnel Services-Salaries	2,200
200	Personnel Services-Employee Benefits	569
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Adult Education Programs	2,769
1700	Higher Education Programs	
500	Other Purchased Services	0
600	Supplies	0
	Total Higher Education Programs	0
1800	Pre-Kindergarten	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Pre-Kindergarten	0
Total Instruction		9,794,555

2013-2014 Final General Fund Budget (PDE-2028)

AUN: 109422303 Kane Area SD

Printed 6/17/2013 12:27:54 PM v2.1

ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

Page G-3

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	239,837
200	Personnel Services-Employee Benefits	104,607
300	Purchased Professional & Technical Services	17,100
400	Purchased Property Services	22,734
500	Other Purchased Services	1,305
600	Supplies	3,777
700	Property	0
800	Other Objects	100
	Total Support Services - Pupil Personnel	389,460
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	435,723
200	Personnel Services-Employee Benefits	190,668
300	Purchased Professional & Technical Services	12,828
400	Purchased Property Services	10,400
500	Other Purchased Services	17,211
600	Supplies	43,076
700	Property	17,652
800	Other Objects	826
	Total Support Services - Instructional Staff	728,384
2300	Support Services - Administration	
100	Personnel Services-Salaries	952,185
200	Personnel Services-Employee Benefits	416,820
300	Purchased Professional & Technical Services	59,176
400	Purchased Property Services	24,916
500	Other Purchased Services	40,796
600	Supplies	23,745
700	Property	13,526
800	Other Objects	9,824
	Total Support Services - Administration	1,540,988
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	99,079
200	Personnel Services-Employee Benefits	50,843
300	Purchased Professional & Technical Services	10,300
400	Purchased Property Services	0
500	Other Purchased Services	126
600	Supplies	7,300
700	Property	0
800	Other Objects	274
	Total Support Services - Pupil Health	167,922

2013-2014 Final General Fund Budget (PDE-2028)**AUN: 109422303 Kane Area SD**

Printed 6/17/2013 12:27:54 PM v2.1

ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

Page G-4

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	178,704
200	Personnel Services-Employee Benefits	73,610
300	Purchased Professional & Technical Services	16,150
400	Purchased Property Services	9,588
500	Other Purchased Services	4,035
600	Supplies	4,130
700	Property	1,870
800	Other Objects	1,900
	Total Support Services - Business	289,987
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	431,920
200	Personnel Services-Employee Benefits	228,924
300	Purchased Professional & Technical Services	1,100
400	Purchased Property Services	272,653
500	Other Purchased Services	57,122
600	Supplies	184,675
700	Property	48,500
800	Other Objects	750
	Total Operation & Maintenance of Plant Services	1,225,644
2700	Student Transportation Services	
100	Personnel Services-Salaries	7,125
200	Personnel Services-Employee Benefits	1,751
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	900
500	Other Purchased Services	527,971
600	Supplies	2,000
700	Property	0
800	Other Objects	0
	Total Student Transportation Services	539,747
2800	Support Services - Central	
100	Personnel Services-Salaries	23,575
200	Personnel Services-Employee Benefits	10,735
300	Purchased Professional & Technical Services	18,900
400	Purchased Property Services	0
500	Other Purchased Services	18,499
600	Supplies	2,475
700	Property	27,300
800	Other Objects	0
	Total Support Services - Central	101,484

2013-2014 Final General Fund Budget (PDE-2028)

AUN: 109422303 Kane Area SD

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ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

Page G-5

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2900	Other Support Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	34,000
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	34,000
Total Support Services		5,017,616
3000	OPERATION OF NON-INSTRUCTIONAL SERVICES	
3100	Food Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Food Services	0
3200	Student Activities	
100	Personnel Services-Salaries	196,535
200	Personnel Services-Employee Benefits	56,573
300	Purchased Professional & Technical Services	26,795
400	Purchased Property Services	5,375
500	Other Purchased Services	61,952
600	Supplies	40,975
700	Property	6,825
800	Other Objects	8,475
	Total Student Activities	403,505

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	7,415
	Total Community Services	7,415
3400	Scholarships and Awards	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Scholarships and Awards	0
	Total Operation of Non-instructional Services	410,920
4000	FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT	
4000	Facilities Acquisition, Construction and Improvement Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
	Total Facilities Acquisition, Construction and Improvement Services	0
5000	OTHER EXPENDITURES AND FINANCING USES	
5100	Debt Service	
800	Other Objects	296,643
900	Other Uses of Funds	575,000
	Total Debt Service	871,643
5200	Interfund Transfers - Out	
900	Other Uses of Funds	57,520
	Total Interfund Transfers - Out	57,520

2013-2014 Final General Fund Budget (PDE-2028)

AUN: 109422303 Kane Area SD

Printed 6/17/2013 12:27:54 PM v2.1

ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

Page G-7

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>	
5300	Transfers Involving Component Units		
900	Other Uses of Funds	0	
	Total Transfers Involving Component Units	0	
5900	Budgetary Reserve		
800	Other Objects	300,000	
	Total Budgetary Reserve	300,000	
Total Other Expenditures and Financing Uses		1,229,163	
TOTAL EXPENDITURES			16,452,254

	<u>06/30/2013 Estimate</u>	<u>06/30/2014 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	6,960,000	6,825,000
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	26,000	21,000
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - \$690	0	0
Capital Reserve Fund - \$1431	1,825,000	1,565,000
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	364,900	382,150
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	91,500	87,250
Agency Fund	41,200	39,000
Total Cash and Short-Term Investments	9,308,600	8,919,400
<u>LONG-TERM INVESTMENTS</u>		
General Fund	0	0
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - \$690	0	0
Capital Reserve Fund - \$1431	0	0
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	0	0
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	0	0
Total Long-Term Investments	0	0
TOTAL CASH AND INVESTMENTS	9,308,600	8,919,400

	<u>06/30/2013 Estimate</u>	<u>06/30/2014 Projection</u>
<u>LONG-TERM INDEBTEDNESS</u>		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	0	0
Bonds Payable	13,180,000	12,605,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	376,000	395,500
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	13,556,000	13,000,500
<u>SHORT-TERM PAYABLES</u>		
General Fund	87,600	92,300
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	87,600	92,300
TOTAL INDEBTEDNESS	<u>13,643,600</u>	<u>13,092,800</u>

2013-2014 Final General Fund Budget (PDE-2028)

AUN: 109422303 Kane Area SD

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Fund Balance Summary (FBS)

Page J-1

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance	4,312,000
	Explanation: <i>The Estimated Committed Fund Balance consists of funds that have been committed for future use. The Committed Fund Balance total consists of the following: Retirement Rate Stabilization Fund - \$3,620,000; National Forest Lands Allocation Reserve Fund - \$627,000; Act 1 Reserve - \$65,000.</i>	
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance	989,592
	Explanation: <i>The Estimated Ending Unassigned Fund Balance (850) is the Estimated Ending Amount Available for Appropriations, Net of Budgetary Reserve.</i>	
Total Ending Fund Balance - Committed, Assigned, and Unassigned		5,301,592
5900	Budgetary Reserve	300,000
	Explanation: <i>The Budgetary Reserve in the amount of \$300,000 has been included in the Budget for contingencies which may arise during the year which may not have been included in the Final Budget.</i>	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		5,601,592
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		0