

LEA Name: Kane Area SD

Class: 3

AUN Number: 109422303

County: McKean

PDE-2028 - FINAL GENERAL FUND BUDGET
Fiscal Year 07/01/2010 - 06/30/2011

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 6/10/2010

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

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Telephone

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Extension

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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

ITEM	AMOUNTS
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
1 Estimated Reserve for Encumbrances - Start of Year	0
2 Estimated Unreserved Fund Balance - Start of Year	1,345,945
3 Estimated Unreserved Designated Fund Balance - Start of Year - Retirement	2,320,723
4 Estimated Unreserved Designated Fund Balance - Start of Year - National	592,066
5 Estimated Unreserved Designated Fund Balance - Start of Year - Act 1 R	65,000
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	4,323,734
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	4,574,787
7000 Revenue from State Sources	11,393,747
8000 Revenue from Federal Sources	0
9000 Other Financing Sources	3,200
Total Estimated Revenues And Other Financing Sources	15,971,734
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	20,295,468

2010-2011 Final General Fund Budget (PDE-2028)**AUN: 109422303 Kane Area SD**

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	2,354,035
6112	Interim Real Estate Taxes	755
6113	Public Utility Realty Tax	4,750
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	16,200
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	392,200
6120	Per Capita Taxes, Section 679	18,140
6130	Taxpayer Relief Taxes - Proportional Assessments	222,785
6140	Current Act 511 Taxes - Flat Rate Assessments	18,140
6150	Current Act 511 Taxes - Proportional Assessments	605,057
6400	Delinquencies on Taxes Levied / Assessed by LEA	268,750
6500	Earnings on Investments	48,138
6700	Revenues from District Activities	0
6800	Revenue from Intermediary Sources / Pass-Through Funds	593,982
6910	Rentals	4,700
6920	Contributions and Donations From Private Sources / Capital Contributions	1,000
6940	Tuition from Patrons	20,700
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	5,455
REVENUE FROM LOCAL SOURCES		4,574,787

2010-2011 Final General Fund Budget (PDE-2028)**AUN: 109422303 Kane Area SD**

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	8,618,799
7140	Charter Schools	38,000
7160	Tuition for Orphans and Children Placed in Private Homes	29,850
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7220	Vocational Education	0
7230	Alternative Education	0
7240	Driver Education - Student	2,000
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	749,340
7272	Early Intervention	0
7280	Adult Literacy	0
7291	Educational Assistance Program (Tutoring)	0
7292	Pre-K Counts	0
7299	Other Program Subsidies Not Listed in 7200 Series	575
7310	Transportation (Regular and Additional)	282,840
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	283,590
7330	Health Services (Medical, Dental, Nurse, Act 25)	23,400
7340	State Property Tax Reduction Allocation	341,117
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	247,864
7502	Dual Enrollment Grants	2,625
7503	Project 720 / High School Reform	0
7599	Other State Revenue Not Listed in the 7500 Series	0
7810	State Share of Social Security and Medicare Taxes	368,607
7820	State Share of Retirement Contributions	405,140
7900	Revenue for Technology	0
REVENUE FROM STATE SOURCES		11,393,747

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<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	0
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	0
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	0
8517	NCLB, Title IV - 21st Century Schools	0
8518	NCLB, Title V – Promotg. Informed Parental Choice & Innov. Programs	0
8519	NCLB, Title VI - Flexibility and Accountability	0
8521	Vocational Education - Operating Expenditures	0
8522	Vocational Education - Capital Outlay	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
8721	ARRA - Head Start	0
8731	ARRA - Build America Bonds	0
8799	ARRA - Miscellaneous	0
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	0
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	0
REVENUE FROM FEDERAL SOURCES		0

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<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
9400	Sale or Compensation for Loss of Fixed Assets	3,200
9710	Transfers from Component Units	0
9900	Other Financing Sources Not Listed in the 9000 Series	0
OTHER FINANCING SOURCES		3,200
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		15,971,734

Index (current): 4.4%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$2,293,875		
Amount of Tax Relief for Homestead Exclusions: +	<u>\$563,902</u>		
Approx. Tax Revenue for Tax Rate Calculation:	\$2,857,777		

	Elk	McKean	Total
2009-10 Calculations			
a. Assessed Value	\$10,128,805	\$193,893,820	\$204,022,625
b. Real Estate Mills	27.2800	14.3700	
I. 2010-11 Calculations			
c. 2008 STEB Market Value	\$20,869,000	\$181,601,700	\$202,470,700
d. Assessed Value	\$10,161,495	\$193,775,730	\$203,937,225
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
Estimated Percent Collection	84.96000%	89.65000%	
2009-10 Calculations			
f. 2009-10 Tax Levy	\$276,314	\$2,786,254	\$3,062,568
(a * b)			
2010-11 Calculations			
II. g. Percent of Total Market Value	10.30717%	89.69283%	100.00000%
h. Rebalanced 2009-10 Tax Levy	\$315,664	\$2,746,904	\$3,062,568
(f Total * g)			
i. Base Mills Subject to Index	31.1649	14.3700	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage			89.16659%
k. Tax Levy Needed	\$330,343	\$2,874,643	\$3,204,986
(Approx. Revenue * g / j)			
III. I. 2010-11 Real Estate Mills	32.5000	14.8300	
(k / d * 1000)			
m. Tax Levy Generated by Mills	\$330,249	\$2,873,694	\$3,203,943
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$2,640,041
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$2,354,035
(n * Est. Pct. Collection)			

Index (current): 4.4%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$2,293,875		
Amount of Tax Relief for Homestead Exclusions: +	<u>\$563,902</u>		
Approx. Tax Revenue for Tax Rate Calculation:	\$2,857,777		

	Elk	McKean	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	32.5361	15.0022	
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)	\$330,615	\$2,907,062	\$3,237,677
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	\$7,897	\$17,306			
Number of Homestead/Farmstead Properties	183	2,014			2,197
V. Median Assessed Value of Homestead Properties					\$41,243
Portion of Act 1 EIT Revenue Used for Tax Relief used for: Homestead Exclusions	\$222,785	Lowering RE Tax Rate	\$0	\$222,785	
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$341,117	Lowering RE Tax Rate	\$0	\$341,117	
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0	
Amount of Tax Relief from State/Local Sources					<u>\$563,902</u>

2010-2011 Final General Fund Budget (PDE-2028)

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LOCAL EDUCATION AGENCY TAX DATA (TAXD)

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

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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	10,161,495	32.5000	330,249			84.96000%	
McKean	193,775,730	14.8300	2,873,694			89.65000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	203,937,225		3,203,943	-	563,902	89.16659%	2,354,035
				<u>Rate</u>			<u>Estimated Revenue</u>
6120 <u>Per Capita Taxes, Section 679</u>				5.00			18,140

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%	235,000	222,785
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	23,320	18,140
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			<u>23,320</u>	<u>18,140</u>

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%	570,000	551,725
6152 Occupation Taxes - Proportional Rate	100	0	29,837	21,732
6153 Real Estate Transfer Taxes	0.50%	0.00%	32,800	31,600
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			<u>632,637</u>	<u>605,057</u>

Total Act 511, Current Taxes

Act 511 Tax Limit	---	202,470,700	X	12	2,429,648
		Market Value		Mills	(511 Limit)

Comparison of Tax Rate Changes to Index (CTRI)

2009-2010 vs. 2010-2011

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[illegible]

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2010-2011 GENERAL FUND BUDGET**

Act 48 of 2003

(10/2004)

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 less than or equal to the specified percentage (listed in the table below) 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 2010-2011 (compared to 2009-2010)? Yes ☒
No ☐

If yes, complete additional information below. Use figures from the 2010-2011 General Fund Budget.

Total Budgeted Expenditures	\$15,664,400.00
Ending Unreserved Undesignated Fund Balance	\$812,641.00
Ending Unreserved Undesignated Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.2%

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

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

SIGNATURE OF SUPERINTENDENT	DATE
-----------------------------	------

DUE DATE: AUGUST 15, 2010

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	7,764,109	
1200	Special Programs - Elementary/Secondary	1,368,670	
1300	Vocational Education	0	
1400	Other Instructional Programs - Elementary/Secondary	68,805	
1500	Nonpublic School Programs	0	
1600	Adult Education Programs	3,740	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	0	
	Total 1000 Instruction	9,205,324	
2000	Support Services		
2100	Support Services - Pupil Personnel	356,315	
2200	Support Services - Instructional Staff	1,007,927	
2300	Support Services - Administration	1,287,409	
2400	Support Services - Pupil Health	156,112	
2500	Support Services - Business	231,990	
2600	Operation & Maintenance of Plant Services	1,222,058	
2700	Student Transportation Services	495,507	
2800	Support Services - Central	21,800	
2900	Other Support Services	35,880	
	Total 2000 Support Services	4,814,998	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	302,410	
3300	Community Services	7,962	
3400	Scholarships and Awards	0	
	Total 3000 Operation of Non-instructional Services	310,372	
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	14,330,694	
5000	Other Expenditures and Financing Uses		
5100	Debt Service	966,706	
5200	Interfund Transfers - Out	67,000	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	300,000	
	Total Other Financing Uses	1,333,706	
	Total Estimated Expenditures and Other Financing Uses		15,664,400
	Appropriation of Prior Year Encumbrances		0
	Total Appropriations		15,664,400
	Ending Unreserved Fund Balance		4,631,068

ITEM

AMOUNTS

Total Appropriations and Ending Fund Balances

20,295,468

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000 INSTRUCTION		
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	4,784,703
200	Personnel Services-Employee Benefits	1,615,544
300	Purchased Professional & Technical Services	15,300
400	Purchased Property Services	24,574
500	Other Purchased Services	251,248
600	Supplies	280,974
700	Property	207,217
800	Other Objects	584,549
	Total Regular Programs - Elementary/Secondary	7,764,109
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	814,096
200	Personnel Services-Employee Benefits	277,202
300	Purchased Professional & Technical Services	142,812
400	Purchased Property Services	0
500	Other Purchased Services	134,560
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Special Programs - Elementary/Secondary	1,368,670
1300	Vocational Education	
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 Vocational Education	0
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	46,417
200	Personnel Services-Employee Benefits	7,288
300	Purchased Professional & Technical Services	200
400	Purchased Property Services	3,000
500	Other Purchased Services	9,000
600	Supplies	2,900
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	68,805

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ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

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<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	3,200
200	Personnel Services-Employee Benefits	540
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	3,740
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		9,205,324

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	219,797
200	Personnel Services-Employee Benefits	83,884
300	Purchased Professional & Technical Services	21,000
400	Purchased Property Services	24,119
500	Other Purchased Services	2,490
600	Supplies	2,850
700	Property	2,000
800	Other Objects	175
	Total Support Services - Pupil Personnel	356,315
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	618,902
200	Personnel Services-Employee Benefits	197,605
300	Purchased Professional & Technical Services	14,475
400	Purchased Property Services	23,250
500	Other Purchased Services	20,090
600	Supplies	70,255
700	Property	62,900
800	Other Objects	450
	Total Support Services - Instructional Staff	1,007,927
2300	Support Services - Administration	
100	Personnel Services-Salaries	779,433
200	Personnel Services-Employee Benefits	286,982
300	Purchased Professional & Technical Services	73,900
400	Purchased Property Services	35,514
500	Other Purchased Services	51,080
600	Supplies	35,300
700	Property	14,200
800	Other Objects	11,000
	Total Support Services - Administration	1,287,409
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	86,591
200	Personnel Services-Employee Benefits	37,642
300	Purchased Professional & Technical Services	21,900
400	Purchased Property Services	352
500	Other Purchased Services	1,450
600	Supplies	6,026
700	Property	2,000
800	Other Objects	151
	Total Support Services - Pupil Health	156,112

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ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

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<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	157,470
200	Personnel Services-Employee Benefits	40,015
300	Purchased Professional & Technical Services	14,000
400	Purchased Property Services	8,785
500	Other Purchased Services	4,795
600	Supplies	2,650
700	Property	4,000
800	Other Objects	275
	Total Support Services - Business	231,990
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	415,879
200	Personnel Services-Employee Benefits	178,471
300	Purchased Professional & Technical Services	3,000
400	Purchased Property Services	278,364
500	Other Purchased Services	55,214
600	Supplies	267,730
700	Property	22,500
800	Other Objects	900
	Total Operation & Maintenance of Plant Services	1,222,058
2700	Student Transportation 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	495,507
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Student Transportation Services	495,507
2800	Support Services - Central	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	6,450
400	Purchased Property Services	0
500	Other Purchased Services	13,550
600	Supplies	1,800
700	Property	0
800	Other Objects	0
	Total Support Services - Central	21,800

<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	35,880	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Other Support Services	35,880	
	Total Support Services		4,814,998
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	185,290	
200	Personnel Services-Employee Benefits	35,868	
300	Purchased Professional & Technical Services	0	
400	Purchased Property Services	4,800	
500	Other Purchased Services	44,627	
600	Supplies	26,325	
700	Property	5,500	
800	Other Objects	0	
	Total Student Activities	302,410	

<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	7,962
	Total Community Services	7,962
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	310,372
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	491,706
900	Other Uses of Funds	475,000
	Total Debt Service	966,706
5200	Interfund Transfers - Out	
900	Other Uses of Funds	67,000
	Total Interfund Transfers - Out	67,000

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ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

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<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		1,333,706	
TOTAL EXPENDITURES			15,664,400

	<u>06/30/2010 Estimate</u>	<u>06/30/2011 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	4,510,000	4,425,000
Special Revenue Funds:		
Section 690 Capital Reserve Fund	0	0
Section 1431 Capital Reserve Fund	2,000,000	1,500,000
Athletic Fund	8,000	15,000
Other Special Revenue Funds	0	0
Capital Project Fund	0	0
Debt Service Fund	0	0
Enterprise Funds:		
Cafeteria Fund	330,000	180,000
Other Enterprise Funds	0	0
Internal Service Fund	0	0
Trust Fund	88,000	84,000
Agency Fund	38,675	34,820
Total Cash and Short-Term Investments	6,974,675	6,238,820
<u>LONG-TERM INVESTMENTS</u>		
General Fund	0	0
Special Revenue Funds:		
Section 690 Capital Reserve Fund	0	0
Section 1431 Capital Reserve Fund	0	0
Athletic Fund	0	0
Other Special Revenue Funds	0	0
Capital Project Fund	0	0
Debt Service Fund	0	0
Enterprise Funds:		
Cafeteria Fund	0	0
Other Enterprise Funds	0	0
Internal Service Fund	0	0
Trust Fund	0	0
Agency Fund	0	0
Total Long-Term Investments	0	0
TOTAL CASH AND INVESTMENTS	6,974,675	6,238,820

	<u>06/30/2010 Estimate</u>	<u>06/30/2011 Projection</u>
<u>LONG-TERM INDEBTEDNESS</u>		
Authority Lease Obligations	0	0
Extended Term Financing Agreements Payable	0	0
Bonds Payable	13,420,000	12,495,000
Accumulated Compensated Absences	360,000	372,000
Other Long-Term Liabilities	0	0
Lease-Purchase Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	13,780,000	12,867,000
<u>SHORT-TERM PAYABLES</u>		
Other Funds	0	0
General Fund	0	0
TOTAL SHORT-TERM PAYABLES	0	0
TOTAL INDEBTEDNESS	<u>13,780,000</u>	<u>12,867,000</u>

2010-2011 Final General Fund Budget (PDE-2028)**AUN: 109422303 Kane Area SD**

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Fund Balance Summary (FBS)

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Account	Description	Amounts
0770	Ending Fund Balance - Unreserved	
	Explanation: <i>Total Ending Fund Balance - Unreserved (0770) includes the Estimated Ending Unreserved Designated Fund Balance (0771) and the Estimated Ending Unreserved Undesignated Fund Balance (0772).</i>	
0771	Estimated Ending Unreserved Designated Fund Balance	3,818,427
	Explanation: <i>Estimated Ending Unreserved Designated Fund Balance (0771) includes the Retirement Rate Stabilization Fund (\$3,151,436), the National Forest Lands Allocation Reserve Fund (\$601,991), and the Act 1 Reserve Fund (\$65,000). The Board of Directors of the Kane Area School District review these designations on an annual basis as part of the budget process. Interest Earnings are reported in this budget as General Fund Revenue; however, earnings will be allocated according to the individual Designated Fund Balances as required.</i>	
0772	Estimated Ending Unreserved Undesignated Fund Balance	812,641
	Explanation: <i>Estimated Ending Unreserved Undesignated Fund Balance (0772) is the Estimated Amount Available for Appropriations, net of Budgetary Reserve.</i>	
	Ending Fund Balance - Unreserved	4,631,068
5900	Budgetary Reserve	300,000
	Explanation: <i>The Budgetary Reserve 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 UNRESERVED FUND BALANCE AND BUDGETARY RESERVE	4,931,068

0799 Estimated Ending Reserved and Designated Unreserved Fund Balances
not scheduled for liquidation this year. (These amounts are not included
on the Budget Summary of Estimated Revenues and Other Financing
Uses.)

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