

# FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/08/2023

*Santa A. Andersson*

President of the Board - Original Signature Required

*6-8-23*

Date

*Osama A. Hani*

Secretary of the Board - Original Signature Required

*6-8-2023*

Date

*Garrison Klase*

Chief School Administrator - Original Signature Required

*6-8-23*

Date

Jessica L Gabriel

Contact Person

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Kane Area SD	COUNTY : McKean	AUN : 109422303
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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	\$22869744
Ending Unassigned Fund Balance	\$1369816
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.98%

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 <i>Jamie Kloss</i>	DATE <i>6-8-23</i>
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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)

(03/2006)

<b>School District Name :</b> Kane Area SD	<b>County :</b> McKean	<b>AUN Number :</b> 109422303
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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.

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

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 
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**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.	The Budgetary Reserve of \$300,000 has been included in the Budget for contingencies that may arise during the year which may not have been included in the Final Budget.
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.	The Estimated Ending Unassigned Fund Balance is the Estimated Ending Amount available for appropriation including the Budgetary Reserve.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The Estimated Ending Committed Fund consists of funds committed for future use. They consist of the Retirement Rate Stabilization, National Forest Land Reserve, Act 1 Reserve, Insurance Premium Stabilization, and Technology Stabilization.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,941,002
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,500,431
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$7,441,433</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	4,996,998
7000 Revenue from State Sources	14,737,313
8000 Revenue from Federal Sources	3,190,918
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$22,925,229</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$30,366,662</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	2,864,136
6113 Public Utility Realty Taxes	4,300
6114 Payments in Lieu of Current Taxes - State / Local	15,800
6115 Payments in Lieu of Current Taxes - Federal	197,288
6120 Current Per Capita Taxes, Section 679	16,993
6130 Current Taxpayer Relief Taxes - Proportional Assessments	275,000
6140 Current Act 511 Taxes - Flat Rate Assessments	16,993
6150 Current Act 511 Taxes - Proportional Assessments	815,049
6400 Delinquencies on Taxes Levied / Assessed by the LEA	233,400
6500 Earnings on Investments	311,100
6700 Revenues from LEA Activities	25,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	197,939
6910 Rentals	12,500
6920 Contributions and Donations from Private Sources	5,000
6990 Refunds and Other Miscellaneous Revenue	6,500

**REVENUE FROM LOCAL SOURCES \$4,996,998**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	9,593,805
7112 Basic Education Funding-Social Security	460,095
7160 Tuition for Orphans Subsidy	17,350
7271 Special Education funds for School-Aged Pupils	1,083,045
7311 Pupil Transportation Subsidy	363,301
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	298,259
7330 Health Services (Medical, Dental, Nurse, Act 25)	18,000
7340 State Property Tax Reduction Allocation	427,890
7360 Safe Schools	191,522
7505 Ready to Learn Block Grant	246,106
7820 State Share of Retirement Contributions	2,037,940

**REVENUE FROM STATE SOURCES \$14,737,313**

**REVENUE FROM FEDERAL SOURCES**

8514 Title I - Improving the Academic Achievement of the Disadvantaged	351,665
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	35,609
8517 Title IV - 21st Century Schools	30,424
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	376,486

Amount

**REVENUE FROM FEDERAL SOURCES**

8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	2,130,713
8747 ARP ECF - Emergency Connectivity Fund	32,696
8751 ARP ESSER Learning Loss	108,479
8752 ARP ESSER Summer Programs	13,839
8753 ARP ESSER Afterschool Programs	27,020
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	74,387
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	9,600

<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$3,190,918</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>22,925,229</b>
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Act 1 Index (current): 6.3%

<b>Calculation Method:</b>	<b>Revenue</b>	<b>Section 672.1 Method Choice: (a)(1)</b>	
<b>Number of Decimals For Tax Rate Calculation:</b>	<b>2</b>		
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$2,865,925</b>		
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$655,131</u></b>		
<b>Total Approx. Tax Revenue:</b>	<b>\$3,521,056</b>		
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$3,835,389</b>		

	<b>Elk</b>	<b>Mckean</b>	<b>Total</b>
<hr/>			
<b>2022-23 Data</b>			
a. Assessed Value	\$10,192,297	\$190,810,030	\$201,002,327
b. Real Estate Mills	42.0500	17.7200	
<b>I. 2023-24 Data</b>			
c. 2021 STEB Market Value	\$25,183,004	\$198,438,707	\$223,621,711
d. Assessed Value	\$10,435,437	\$191,963,120	\$202,398,557
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
<b>2022-23 Calculations</b>			
f. 2022-23 Tax Levy	\$428,586	\$3,381,154	\$3,809,740
(a * b)			
<b>2023-24 Calculations</b>			
<b>II.</b> g. Percent of Total Market Value	11.26143%	88.73857%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$429,031	\$3,380,709	\$3,809,740
(f Total * g)			
i. Base Mills Subject to Index	42.0936	17.7200	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	86.83900%	90.53200%	90.11612%
k. Tax Levy Needed	\$431,920	\$3,403,469	\$3,835,389
(Approx. Tax Levy * g)			
<b>I. 2023-24 Real Estate Tax Rate</b>	<b>41.3800</b>	<b>17.7200</b>	
(k / d * 1000)			
<b>III.</b> m. Tax Levy Generated by Mills	\$431,818	\$3,401,586	\$3,833,404
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$3,178,273
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$2,864,136
(n * Est. Pct. Collection)			



AUN: 109422303 Kane Area SD

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

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Page - 2 of 3

Act 1 Index (current): 6.3%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$2,865,925

Amount of Tax Relief for Homestead Exclusions

\$655,131

Total Approx. Tax Revenue:

\$3,521,056

Approx. Tax Levy for Tax Rate Calculation:

\$3,835,389

	Elk	Mckean	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	44.7454	18.8363	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$466,938	\$3,615,875	\$4,082,813
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**

V. Assessed Value Exclusion per Homestead	\$8,094.00	\$18,901.00	
Number of Homestead/Farmstead Properties	168	1788	1956
Median Assessed Value of Homestead Properties			\$44,300

Act 1 Index (current): 6.3%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$2,865,925		
Amount of Tax Relief for Homestead Exclusions	<u>\$655,131</u>		
Total Approx. Tax Revenue:	\$3,521,056		
Approx. Tax Levy for Tax Rate Calculation:	\$3,835,389		

	Elk	Mckean		Total	
Portion of Act 1 EIT Revenue Used for Tax Relief used for: Homestead Exclusions		\$223,527	Lowering RE Tax Rate	\$0	\$223,527
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$427,890	Lowering RE Tax Rate	\$0	\$427,890
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$3,714			\$3,714
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$655,131</b>

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	10,435,437	41.3800	431,818			86.83900%	
Mckean	191,963,120	17.7200	3,401,586			90.53200%	
<b>Totals:</b>	<b>202,398,557</b>		<b>3,833,404</b>	- 655,131 =	3,178,273 X	90.11612% =	2,864,136

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		16,993
6130 <u>Current Taxpayer Relief Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6131 <u>Current Act 1 Earned Income Taxes</u>	0.200%	0.000%	275,000
<b>Total Current Taxpayer Relief Taxes – Proportional Assessments</b>			<b>275,000</b>

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>				
6141 <u>Current Act 511 Per Capita Taxes</u>	\$5.00	\$0.00	21,840	16,993
6142 <u>Current Act 511 Occupation Taxes – Flat Rate</u>	\$0.00	\$0.00	0	0
6143 <u>Current Act 511 Local Services Taxes</u>	\$0.00	\$0.00	0	0
6144 <u>Current Act 511 Trailer Taxes</u>	\$0.00	\$0.00	0	0
6145 <u>Current Act 511 Business Privilege Taxes – Flat Rate</u>	\$0.00	\$0.00	0	0
6146 <u>Current Act 511 Mechanical Device Taxes – Flat Rate</u>	\$0.00	\$0.00	0	0
6149 <u>Current Act 511 Taxes, Other Flat Rate Assessments</u>	\$0.00	\$0.00	0	0
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>21,840</b>	<b>16,993</b>

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 <u>Current Act 511 Earned Income Taxes</u>	0.500%	0.000%	752,577	730,000
6152 <u>Current Act 511 Occupation Taxes</u>	100.0000	0.000	25,955	20,049
6153 <u>Current Act 511 Real Estate Transfer Taxes</u>	0.500%	0.000%	65,000	65,000
6154 <u>Current Act 511 Amusement Taxes</u>	0.000%	0.000%	0	0
6155 <u>Current Act 511 Business Privilege Taxes</u>	0.000	0.000	0	0
6156 <u>Current Act 511 Mechanical Device Taxes – Percentage</u>	0.000%	0.000%	0	0
6157 <u>Current Act 511 Mercantile Taxes</u>	0.000	0.000	0	0
6159 <u>Current Act 511 Taxes, Other Proportional Assessments</u>	0	0	0	0

<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>843,532</b>	<b>815,049</b>
<b>Total Act 511, Current Taxes</b>				<b>832,042</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>223,621,711 X</b>	<b>12</b>	<b>2,683,461</b>
		<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

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>									
	Elk	42.0936	41.3800	-1.68%	Yes	6.3%				
	Mckean	17.7200	17.7200	0.00%	Yes	6.3%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	6.3%				
	<u>Current Taxpayer Relief Taxes – Proportional Assessments</u>									
6131	Current Act 1 Earned Income Taxes	0.200%	0.200%	0.00%	Yes	6.3%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	6.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.3%				
6152	Current Act 511 Occupation Taxes	100.0000	100.0000	0.00%	Yes	6.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.3%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	8,981,203
1200 Special Programs - Elementary / Secondary	2,545,452
1300 Vocational Education	193,305
1400 Other Instructional Programs - Elementary / Secondary	103,174
<b>Total Instruction</b>	<b>\$11,823,134</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	801,560
2200 Support Services - Instructional Staff	841,361
2300 Support Services - Administration	1,562,066
2400 Support Services - Pupil Health	273,554
2500 Support Services - Business	383,738
2600 Operation and Maintenance of Plant Services	1,875,243
2700 Student Transportation Services	757,141
2800 Support Services - Central	177,995
2900 Other Support Services	31,019
<b>Total Support Services</b>	<b>\$6,703,677</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	647,023
3300 Community Services	39,912
<b>Total Operation of Non-Instructional Services</b>	<b>\$686,935</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	1,964,651
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,964,651</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,091,347
5200 Interfund Transfers - Out	300,000
5900 Budgetary Reserve	300,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,691,347</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$22,869,744</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,575,361
200 Personnel Services - Employee Benefits	3,089,363
300 Purchased Professional and Technical Services	68,050
400 Purchased Property Services	19,795
500 Other Purchased Services	396,410
600 Supplies	305,544
700 Property	526,550
800 Other Objects	130
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$8,981,203</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,034,542
200 Personnel Services - Employee Benefits	716,085
300 Purchased Professional and Technical Services	337,505
500 Other Purchased Services	439,600
600 Supplies	17,720
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,545,452</b>
<b>1300 <u>Vocational Education</u></b>	
300 Purchased Professional and Technical Services	2,500
500 Other Purchased Services	190,805
<b>Total Vocational Education</b>	<b>\$193,305</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	55,072
200 Personnel Services - Employee Benefits	10,475
300 Purchased Professional and Technical Services	32,600
500 Other Purchased Services	3,352
600 Supplies	1,675
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$103,174</b>
<b>Total Instruction</b>	<b>\$11,823,134</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	376,692
200 Personnel Services - Employee Benefits	263,046
300 Purchased Professional and Technical Services	130,373
500 Other Purchased Services	200
600 Supplies	30,721
800 Other Objects	528
<b>Total Support Services - Students</b>	<b>\$801,560</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	404,595
200 Personnel Services - Employee Benefits	291,504
300 Purchased Professional and Technical Services	22,241
400 Purchased Property Services	16,543

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	25,497
600 Supplies	79,728
800 Other Objects	1,253
<b>Total Support Services - Instructional Staff</b>	<b>\$841,361</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	802,255
200 Personnel Services - Employee Benefits	557,638
300 Purchased Professional and Technical Services	99,776
400 Purchased Property Services	13,725
500 Other Purchased Services	47,218
600 Supplies	26,080
800 Other Objects	15,374
<b>Total Support Services - Administration</b>	<b>\$1,562,066</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	149,327
200 Personnel Services - Employee Benefits	101,890
300 Purchased Professional and Technical Services	8,000
500 Other Purchased Services	75
600 Supplies	14,035
800 Other Objects	227
<b>Total Support Services - Pupil Health</b>	<b>\$273,554</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	184,983
200 Personnel Services - Employee Benefits	142,916
300 Purchased Professional and Technical Services	22,071
500 Other Purchased Services	4,370
600 Supplies	2,000
700 Property	10,000
800 Other Objects	17,398
<b>Total Support Services - Business</b>	<b>\$383,738</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	538,088
200 Personnel Services - Employee Benefits	385,236
300 Purchased Professional and Technical Services	197,017
400 Purchased Property Services	269,743
500 Other Purchased Services	65,794
600 Supplies	350,403
700 Property	66,652
800 Other Objects	2,310
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,875,243</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	2,214
200 Personnel Services - Employee Benefits	1,552
400 Purchased Property Services	5,000
500 Other Purchased Services	727,095

2023-2024 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
600 Supplies	9,030
700 Property	12,250
<b>Total Student Transportation Services</b>	<b>\$757,141</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	79,245
200 Personnel Services - Employee Benefits	50,052
300 Purchased Professional and Technical Services	33,408
500 Other Purchased Services	10,840
600 Supplies	2,250
800 Other Objects	2,200
<b>Total Support Services - Central</b>	<b>\$177,995</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	31,019
<b>Total Other Support Services</b>	<b>\$31,019</b>
<b>Total Support Services</b>	<b>\$6,703,677</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	255,473
200 Personnel Services - Employee Benefits	107,701
300 Purchased Professional and Technical Services	65,507
400 Purchased Property Services	27,550
500 Other Purchased Services	73,511
600 Supplies	96,601
700 Property	12,500
800 Other Objects	8,180
<b>Total Student Activities</b>	<b>\$647,023</b>
<b>3300 <u>Community Services</u></b>	
400 Purchased Property Services	32,696
800 Other Objects	7,216
<b>Total Community Services</b>	<b>\$39,912</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$686,935</b>
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
400 Purchased Property Services	1,964,151
500 Other Purchased Services	500
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,964,651</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,964,651</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	251,346
900 Other Uses of Funds	840,001
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,091,347</b>



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<u>Description</u>	<u>Amount</u>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	300,000
<b>Total Interfund Transfers - Out</b>	<b>\$300,000</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	300,000
<b>Total Budgetary Reserve</b>	<b>\$300,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,691,347</b>
<b>TOTAL EXPENDITURES</b>	<b>\$22,869,744</b>

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**Cash and Short-Term Investments**

**06/30/2023 Estimate**

**06/30/2024 Projection**

General Fund	7,408,350	7,395,000
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	6,775,388	6,575,388
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	830,135	761,135
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		

<b>Total Cash and Short-Term Investments</b>	<b>\$15,013,873</b>	<b>\$14,731,523</b>
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**Long-Term Investments**

**06/30/2023 Estimate**

**06/30/2024 Projection**

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		

LEA : 109422303 Kane Area SD

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Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

Permanent Fund

**Total Long-Term Investments**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$15,013,873</b>	<b>\$14,731,523</b>
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**Long-Term Indebtedness**

**06/30/2023 Estimate**

**06/30/2024 Projection**

<b>General Fund</b>		
0510 Bonds Payable	9,935,000	9,095,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	284,282	292,282
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,818,822	3,066,338
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$13,038,104</b>	<b>\$12,453,620</b>

**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**

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

**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**

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

**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**

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

**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**

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

**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**

<b>Total Long-Term Indebtedness</b>	<b>\$13,038,104</b>	<b>\$12,453,620</b>
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**Short-Term Payables**

**06/30/2023 Estimate**

**06/30/2024 Projection**

- 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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$13,038,104</b>	<b>\$12,453,620</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,127,102
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,369,816
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$7,496,918</b>
<b>5900 Budgetary Reserve</b>	<b>300,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$7,796,918</b>