LEA Name:

Keystone Oaks SD

Class: 3

AUN Number: 103025002

County:

Allegheny

## PDE-2028 - FINAL GENERAL FUND BUDGET Fiscal Year 07/01/2015 - 06/30/2016

General Fund Budget Approval		
Date of Adoption of the General Fund Budget: 6/18/2015		
President of the Board - Original Signature Required	6-18-15 Date	
Secretary of the Board - Original Signature Required	6- /8- Date	15
Milliam P. Stropker Chief School Administrator - Original Signature Required	6/18/15 Date	
Eric A Brandenburg	(412) 571-6025	6025
Contact Person	Telephone	Extension
brandenburg@kosd.org	5	
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

Page A-1

2015-2016 Final General Fund Budget (PDE-2028)

AUN: 103025002 Keystone Oaks SD

Printed 6/18/2015 9:04:06 AM v2.1

	<u>ITEM</u>	ииома	ITS
Appro	ated Beginning Unreserved Fund Balance Available for priation and Reserves Scheduled For Liquidation During iscal Year		
1	Estimated Beginning Fund Balance - Committed	2,601,128	
2	Estimated Beginning Fund Balance - Assigned	0	
3	Estimated Beginning Fund Balance - Unassigned	4,449,643	
4		0	
5		0	
6		0	
	Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	`	7,050,771
Estim	ated Revenues And Other Financing Sources		
6000	Revenue from Local Sources	27,655,388	
7000	Revenue from State Sources	10,900,050	
8000	Revenue from Federal Sources	422,147	
9000	Other Financing Sources	0	
	Total Estimated Revenues And Other Financing Sources		38,977,585
	Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	==	46,028,356

AUN: 103025002 Keystone Oaks SD

Printed 6/15/2015 9:13:14 AM v2.1

FUNCTIO!	<u>DESCRIPTION</u>	Amount	s
REVENUE	FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	23,394,892	
6112	Interim Real Estate Taxes	0	
6113	Public Utility Realty Tax	30,000	
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	0	
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0	
6120	Per Capita Taxes, Section 679	0	
6130	Taxpayer Relief Taxes - Proportional Assessments	0	
6140	Current Act 511 Taxes - Flat Rate Assessments	71,000	
6150	Current Act 511 Taxes - Proportional Assessments	2,965,000	
6160	Non-Real Estate Taxes - First Class Districts Only	0	
6400	Delinquencies on Taxes Levied / Assessed by LEA	655,000	
6500	Earnings on Investments	15,000	
6700	Revenues from District Activities	40,000	
6800	Revenue from Intermediary Sources / Pass-Through Funds	230,000	
6910	Rentals	8,000	
6920	Contributions/Donations/Grants From Private Sources	0	
6940	Tuition from Patrons	200,000	
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	46,496	
	REVENUE FROM LOCAL SOURCES		27,655,388

#### ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

Page B-1

Ame	ounts
23,394,892	
0	
30,000	
0	
0	
0	
0.00	
71,000	
2,965,000 0	
655,000	
15,000	
40,000	
230,000	
8,000	
0	
200,000	
0	
0	
0	
46,496	

Page B-2

### AUN: 103025002 Keystone Oaks SD

FUNCTION	DESCRIPTION	Amour	ıts
REVENUE	FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	4,853,635	
7160	Tuition for Orphans and Children Placed in Private Homes	0	
7170	School Improvement Grants	0	
7180	Staff and Program Development	0	
7220	Vocational Education	0	
7240	Driver Education - Student	0	
7250	Migratory Children	0	
7260	Workforce Investment Act	0	
7271	Special Education Funding for School Aged Pupils	1,409,645	
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)	505,000	
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	512,000	
7330	Health Services (Medical, Dental, Nurse, Act 25)	45,000	
7340	State Property Tax Reduction Allocation	848,434	
7350	Sewage Treatment Operations / Environmental Subsidies	0	
7360	Safe Schools	0	
7400	Vocational Training of the Unemployed	0	
7501	PA Accountability Grants	183,750	
7505	Ready to Learn Block Grant	0	
7509	Supplemental Equipment Grants	0	
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	583,273	
7820	State Share of Retirement Contributions	1,959,313	
7900	Revenue for Technology	0	
	REVENUE FROM STATE SOURCES		10,900,050

Page B-3

#### AUN: 103025002 Keystone Oaks SD

FUNCTION	DESCRIPTION	Amounts	
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. Achymnt. of the Disadvantaged	286,344	
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 – Promoting Informed Parental Choice And Innovative Programs	0	
8519	NCLB, Title VI - Flexibility and Accountability	105,803	
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	
8731	ARRA - Build America Bonds	0	
8732	ARRA-Qualified School Construction Bonds (QSCB)	0	
8733	ARRA-Qualified Zone Academy Bonds (QZAB)	0	
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	30,000	
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	0	
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0	
	REVENUE FROM FEDERAL SOURCES		422,147

AUN: 103025002 Keystone Oaks SD

Printed 6/15/2015 9:13:14 AM v2.1

<b>FUNCTION</b>	<u>DESCRIPTION</u>	Amou	ınts
OTHER FI	NANCING 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	0	
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		0
TOTAL ES	STIMATED REVENUES AND OTHER SOURCES	- -	38,977,585

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

Page B-4

AUN: 103025002 Keystone Oaks SD

(n \* Est. Pct. Collection)

Printed 6/15/2015 9:13:16 AM v2.1

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code Page C-1

Act 1 Index (current): 1.9%

Rate Calculation Method:

Approx. Tax Revenue from RE Taxes: \$23,394,892

Amount of Tax Relief for Homestead Exclusions + \$848,434

<b>T</b> 4 1	A T Devenue	\$24,243,326	
	Approx. Tax Revenue:		
Appr	ox. Tax Levy for Tax Rate Calculation:	\$25,218,113 Allegheny	Total
	2014-15 Data		\$1,337,547,484
	a. Assessed Value b. Real Estate Mills	\$1,337,547,484 18.6300	٣٠٣, ١٣٠٢, ١٥٥, ١ ټ
I.	2015-16 Data		04.040.075.074
	c. 2013 STEB Market Value	\$1,012,375,274	\$1,012,375,274
	d. Assessed Value	\$1,353,629,279	\$1,353,629,279
	e. Assessed Value of New Constr/ Renov	\$0	\$0
	2014-15 Calculations		
	f. 2014-15 Tax Levy	\$24,918,510	\$24,918,510
	(a * b)		
	2015-16 Calculations		
H.	<ul> <li>g. Percent of Total Market Value</li> </ul>	100.00000%	100.00000%
	h. Rebalanced 2014-15 Tax Levy	\$24,918,510	\$24,918,510
	(f Total * g)		
	i. Base Mills Subject to Index	18.6300	
	(h / a * 1000) if no reassessment		
	(h / (d-e) * 1000) if reassessment		
	Calculation of Tax Rates and Levies Genera	ed	
	j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
	k. Tax Levy Needed	\$25,218,113	\$25,218,113
	(Approx. Tax Levy * g)		
III.	I. 2015-16 Real Estate Tax Rate (k / d * 1000)	18.6300	
	m. Tax Levy Generated by Mills	\$25,218,113	\$25,218,113
	(I / 1000 * d)		
	n. Tax Levy minus Tax Relief for Homestead	Exclusions	\$24,369,679
	(m - Amount of Tax Relief for Homestead	Exclusions)	800 00 1000
	<ul> <li>Net Tax Revenue Generated By Mills</li> </ul>		\$23,394,892

AUN: 103025002 Keystone Oaks SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code Page C-2

Printed 6/15/2015 9:13:16 AM v2.1

Act 1 Index (current): 1.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions +

\$23,394,892 \$848,434

Total Approx. Tax Revenue:

\$24,243,326

Approx. Tax Levy for Tax Rate Calculation:

\$25,218,113 Allegheny

Total

Index Maximums		
p. Maximum Mills Based On Index	18.9839	
(i * (1 + Index))		
q. Mills In Excess of Index	0.0000	
if (l > p), (l - p)		
r. Maximum Tax Levy Based On Index	\$25,697,163	\$2
/. (p / 1000) * d)		
s. Millage Rate within Index?	Yes	
(If I > p Then No)		
t. Tax Levy In Excess of Index	\$0	
if (m > r), (m - r)		
u. Tax Revenue In Excess of Index	\$0	
(t * Est. Pct. Collection)		

	Information Related to Property Tax Relief	
	Assessed Value Exclusion per Homestead	\$8,178
	Number of Homestead/Farmstead Properties	5,569
V	Median Assessed Value of Homestead Properties	

Real Estate Tax Rate (RETR) Report for 2015-2016

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

Page C-3

2015-2016 Final General Fund Budget (PDE-2028)

AUN: 103025002 Keystone Oaks SD Printed 6/15/2015 9:13:16 AM v2.1

Act 1 Index (current): 1.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$23,394,892

Amount of Tax Relief for Homestead Exclusions +

\$848,434

Total Approx. Tax Revenue:

\$24,243,326

Approx. Tax Levy for Tax Rate Calculation:

\$25,218,113 Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$848,434	Lowering RE Tax Rate	\$0	\$848,434
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$848,434

AUN: 103025002 Keystone Oaks SD

Printed 6/15/2015 9:13:17 AM v2.1

# 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 <u>C</u>	urrent Real Estate Taxes			Amount of Ta	ax Relief fo	or Tay Levy Min	nus Homestead		Net Tax Revenue
County N	ame Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Homestead			lusions	Percent Collected	Generated By Mills
Alleghen		18.6300	25,218,113					96.00000%	
7 the grient	0		0					0.00000%	
***********			0					0.00000%	
	0							0.00000%	
	0		0						
Totals:	1,353,629,279		25,218,113	- 8	48,434	= 24,3	69,679	96.00000%	= 23,394,892
				Rate					Estimated Revenue
6120 P	er Capita Taxes, Section 679			0.00					0
0.20			****						
						`			
	D. A. A. G. G. A. Tarres - Flat Data Access			Rate	1	Add'l Rate (if appl.)		Tax Levy	Estimated Revenue
_	Current Act 511 Taxes - Flat Rate Asses	ssmems		\$0.00	£	\$0.00		0	0
6141	Per Capita Taxes, Act 511 Occupation Taxes - Flat Rate			\$0.00		\$0.00		0	0
6142 6143	Local Services / Occupational Privilege	e Tayes		\$5.00		\$0.00		71,000	71,000
6144	Trailer Taxes	CTUXCO		\$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
0110	Total Current Act 511 Taxes - Flat Rat	e Assessments						71,000	<u>71,000</u>
6150 (	Current Act 511 Taxes - Proportional As	sessments		Rate	<u> </u>	Add'l Rate (if appl.)		Tax Levy	Estimated Revenue
6151	Earned Income Taxes, Act 511			0.50%		0.00%		2,680,000	2,680,000
6152	Occupation Taxes - Proportional Rate			0		0		0	0
6153	Real Estate Transfer Taxes			0.50%		0.00%		285,000	285,000
6154	Amusement Taxes			0.00%		0.00%		0	0
6155	Business Privilege Taxes - Proportiona	al Rate		0		0		0	0
6156	Mechanical Device Taxes - Percentage	е		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 - Proporti	onal Assessments						<u>2,965,000</u>	<u>2,965,000</u>
	Total Act 511, Current Taxes								<u>3,036,000</u>
			Act 51	1 Tax Limit	>	1,012,375,274	Χ	12	12,148,503

Market Value

Mills

(511 Limit)

Page E-1

2015-2016 Final General Fund Budget (PDE-2028)

AUN: 103025002 Keystone Oaks SD

		Tax Rate C	harged in:	Percent	Less than		Additional Charg		Percent	Less than
Tax Function	Description	2014-2015 (Rebalanced)	2015-2016	Change in Rate	or equal to Index	Index	2014-2015 (Rebalanced)	2015-2016	Change in Rate	or equal to Index
6111	Current Real Estate Taxes									
	Allegheny County	18.6300	18.6300	0.00%	Yes	1.9%				
6120	Per Capita Taxes, Section 679									
<u>Act 1</u>	<u>EIT/PIT</u>									
6131	Earned Income Taxes, Act 1									
6132	Personal Income Taxes, Act 1									
Act 5	11 Flat Rate Taxes									
6141	Per Capita Taxes, Act 511				:					
6142	Occupation Taxes - Flat Rate									
6143	Local Services / Occupational Privilege Tax	\$5.00	\$5.00	0.00%	Yes	1.9%				
6144	Trailer Taxes						Maria North Control of the Control o			
6145	Business Privilege Taxes - Flat Rate						Topic and the control of the control			
6146	Mechanical Device Taxes - Flat Rate									
6149	Other Flat Rate Assessments									
Act 5	11 Proportional Rate Taxes									
6151	Earned Income Taxes, Act 511	0.500%	0.500%	0.00%	Yes	1.9%				
6152	Occupation Taxes - Proportional Rate									
6153	Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	1.9%				
6154	Amusement Taxes									
6155	Business Privilege Taxes - Proportional Rate									
6156	Mechanical Device Taxes - Percentage									
6157	Mercantile Taxes									
6159	Other Proportional Assessments									

#### CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2015-2016 GENERAL FUND BUDGET

24 PS 6-688

SCHOOL DISTRICT NAME	COUNTY NAME	AUN	
Keystone Oaks SD	Allegheny	103025002	
lo school district shall approve an increase in a nat includes an estimated, ending unreserved ess than or equal to the specified percentage of	undesignated fund	balance (unassigr	
Total Budgeted Expenditures	N. APONDATORNI SIGNATORNI	nce % Limit 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%	Ĭ.
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%	
id you raise property taxes in SY 2015-2016	/	2015 \2	
nd you raise property taxes in or 2013-2010	(compared to 2014	-2015)? Yes	
nd you raise property taxes in 31 2013-2010	(compared to 2014		_
		No	<u> </u>
		No	_
yes, see information below, taken from the 2		No Fund Budget.	<b>V</b>
yes, see information below, taken from the 2  Total Budgeted Expenditures		No Fund Budget. \$38,9	77,585.00
yes, see information below, taken from the 2	015-2016 General I	No Fund Budget. \$38,9	<b>V</b>
yes, see information below, taken from the 2  Total Budgeted Expenditures  Ending Unassigned Fund Balance  Ending Unassigned Fund Balance as a per (%) of Total Budgeted Expenditures	015-2016 General	No Fund Budget. \$38,9	77,585.00 74,643.00 7.9%
yes, see information below, taken from the 2  Total Budgeted Expenditures Ending Unassigned Fund Balance Ending Unassigned Fund Balance as a per (%) of Total Budgeted Expenditures  The Estimated Ending Unassigned Fund Balance	015-2016 General	No Fund Budget. \$38,97 \$3,07	77,585.00 74,643.00 7.9%
Total Budgeted Expenditures Ending Unassigned Fund Balance Ending Unassigned Fund Balance as a per (%) of Total Budgeted Expenditures  The Estimated Ending Unassigned Fund Balance	015-2016 General lacentage	No Fund Budget. \$38,97 \$3,07	77,585.00 74,643.00 7.9%
Total Budgeted Expenditures Ending Unassigned Fund Balance Ending Unassigned Fund Balance as a per (%) of Total Budgeted Expenditures  The Estimated Ending Unassigned Fund Balance within the allowable limits.	015-2016 General lacentage	No Fund Budget. \$38,97 \$3,07	77,585.00 74,643.00 7.9%

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

DUE DATE: AUGUST 15, 2015

Page F-1

AUN: 103025002 Keystone Oaks SD

ITEN	l e e e e e e e e e e e e e e e e e e e		AMOUN	110	
1000 Instru	- uction				
1100		15,672,271			
1200		4,426,561			
1300		445,652			
1400		492,149			
1500		0			
1600		0			
1700	•	0			
1800	<u>-</u>	0			
	I 1000 Instruction	21,036,633			
	nort Services				
2100		1,183,038			
2200		396,976			
2300	• • • • • • • • • • • • • • • • • • • •	2,191,996			
2400	•••	560,045			
2500	• • • • • • • • • • • • • • • • • • • •	734,881			
2600	•••	4,217,914			
2700		2,201,039			
2800	•	581,168			
2900	• •	40,000			
	I 2000 Support Services	12,107,057			
	ration of Non-instructional Services	. ,			
3100		0			
3200		1,051,153			
3300		30,413			
3400	•	0			
	I 3000 Operation of Non-instructional Services	1,081,566			
	ities Acquisition, Construction and Improvement Services	.,,			
4000 1 201		0			
	I 4000 Facilities Acquisition, Construction and Improvement	0			
	•		34,225,256		
	I Estimated Expenditures		0 1,220,200		
	r Expenditures and Financing Uses	4,722,329			
5100		30,000			
5200		0			
5300	The state of the s	0			
5500	•	0			
5900	<b>.</b> .		4,752,329		
	I Other Financing Uses		1,1 02,000	38,977,585	
	Total Estimated Expenditures and Other Financing Uses			0	
	Appropriation of Prior Year Fund Balance			Ů	20 077 505
	Total Appropriations				38,977,585
	Ending Committed, Assigned and Unassigned Fund Balance				7,040,275

#### 2015-2016 Final General Fund Budget (PDE-2028)

AUN: 103025002 Keystone Oaks SD

Funct	Function-Object Description		Description	Amounts		
1000	INSTR	нстю	nN			
1000	1100		lar Programs - Elementary/Secondary			
	1100	100	Personnel Services-Salaries	8,451,198		
		200	Personnel Services-Employee Benefits	5,280,258		
		300	Purchased Professional & Technical Services	36,000		
		400	Purchased Property Services	102,376		
		500	Other Purchased Services	852,900		
		600	Supplies	581,539		
		700	Property	368,000		
		800	Other Objects	0		
		Total	Regular Programs - Elementary/Secondary	15,672,271		
	1200		ial Programs - Elementary/Secondary			
		100	Personnel Services-Salaries	2,026,412		
		200	Personnel Services-Employee Benefits	1,174,109		
		300	Purchased Professional & Technical Services	386,500		
		400	Purchased Property Services	0		
		500	Other Purchased Services	789,840		
		600	Supplies	47,700		
		700	Property	2,000		
		800	Other Objects	0		
		Total	Special Programs - Elementary/Secondary	4,426,561		
	1300	Vocat	tional 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	445,652		
		600	Supplies	0		
		700	Property	0		
		800	Other Objects	0		
		Total	Vocational Education	445,652		
	1400	Other	Instructional Programs - Elementary/Secondary			
		100	Personnel Services-Salaries	211,722		
		200	Personnel Services-Employee Benefits	106,927		
		300	Purchased Professional & Technical Services	146,500		
		400	Purchased Property Services	0		
		500	Other Purchased Services	24,000		
		600	Supplies	3,000		
		700	Property	0		
		800	Other Objects	0		
		Total	Other Instructional Programs - Elementary/Secondary	492,149		

Page G-2

AUN: 103025002 Keystone Oaks SD

on-Object	<u>Description</u>	Amounts
1500 Nonp	ublic 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	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	Adult Education Programs	0
1700 Highe	er Education Programs	
500	Other Purchased Services	0
600	Supplies	0
Total	Higher Education Programs	0
1800 Pre-k	Cindergarten	
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	<u> </u>
	Pre-Kindergarten	0

#### Page G-3

#### 2015-2016 Final General Fund Budget (PDE-2028)

AUN: 103025002 Keystone Oaks SD

Function	n-Obje	ect <u>Description</u>	Amounts
2000 S	UPPO	ORT SERVICES	
		Support Services - Pupil Personnel	
		100 Personnel Services-Salaries	680,495
		200 Personnel Services-Employee Benefits	412,493
		300 Purchased Professional & Technical Services	45,000
		400 Purchased Property Services	0
		500 Other Purchased Services	42,850
		600 Supplies	2,200
		700 Property	0
		800 Other Objects	0
		Total Support Services - Pupil Personnel	1,183,038
2:	200	Support Services - Instructional Staff	
		100 Personnel Services-Salaries	213,859
		200 Personnel Services-Employee Benefits	140,617
		300 Purchased Professional & Technical Services	20,000
		400 Purchased Property Services	0
		500 Other Purchased Services	0
		600 Supplies	22,500
		700 Property	0
		800 Other Objects	
		Total Support Services - Instructional Staff	396,976
2	300	Support Services - Administration	
		100 Personnel Services-Salaries	1,161,200
		200 Personnel Services-Employee Benefits	650,126
	;	300 Purchased Professional & Technical Services	240,500
		400 Purchased Property Services	6,300
		500 Other Purchased Services	94,075
		600 Supplies	22,000
		700 Property	300
		800 Other Objects	17,495
		Total Support Services - Administration	2,191,996
2	400	Support Services - Pupil Health	
		100 Personnel Services-Salaries	227,368
		200 Personnel Services-Employee Benefits	114,627
		300 Purchased Professional & Technical Services	208,000
		400 Purchased Property Services	1,250
		500 Other Purchased Services	300
	1	600 Supplies	8,500
		700 Property	0
		800 Other Objects	0
	•	Total Support Services - Pupil Health	560,045

AUN: 103025002 Keystone Oaks SD

tion-Obj	ect <u>Description</u>	Amounts
2500	Support Services - Business	
	100 Personnel Services-Salaries	302,709
	200 Personnel Services-Employee Benefits	186,541
	300 Purchased Professional & Technical Services	225,000
	400 Purchased Property Services	4,586
	500 Other Purchased Services	12,500
	600 Supplies	2,500
	700 Property	500
	800 Other Objects	545
	Total Support Services - Business	734,881
2600	Operation & Maintenance of Plant Services	
	100 Personnel Services-Salaries	1,368,486
	200 Personnel Services-Employee Benefits	1,005,378
	300 Purchased Professional & Technical Services	150,000
	400 Purchased Property Services	1,109,100
	500 Other Purchased Services	212,250
	600 Supplies	354,500
	700 Property	18,000
	800 Other Objects	200
	Total Operation & Maintenance of Plant Services	4,217,914
2700	Student Transportation Services	
	100 Personnel Services-Salaries	40,747
	200 Personnel Services-Employee Benefits	21,292
	300 Purchased Professional & Technical Services	0
	400 Purchased Property Services	0
	500 Other Purchased Services	2,059,000
	600 Supplies	80,000
	700 Property	0
	800 Other Objects	0
	Total Student Transportation Services	2,201,039
2800	Support Services - Central	
	100 Personnel Services-Salaries	210,391
	200 Personnel Services-Employee Benefits	104,681
	300 Purchased Professional & Technical Services	50,000
	400 Purchased Property Services	200
	500 Other Purchased Services	3,000
	600 Supplies	95,696
	700 Property	117,000
	800 Other Objects	200_
	Total Support Services - Central	581,168

AUN: 103025002 Keystone Oaks SD

<u>Functi</u>	on-Obj	ect	Description		Amounts
	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	40,000	
		600	Supplies	0	
		700	Property	0	
		800	Other Objects	0	
		Total	Other Support Services	40,000	
	Total :	Suppo	rt Services		12,107,057
3000	OPER	ATION	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	<u> </u>	
		Total	Food Services	0	
	3200	Stude	ent Activities		
		100	Personnel Services-Salaries	575,175	
		200	Personnel Services-Employee Benefits	157,874	
		300	Purchased Professional & Technical Services	27,000	
		400	Purchased Property Services	15,000	
		500	Other Purchased Services	78,580	
		600	Supplies	105,124	
		700	Property	80,000	
		800	Other Objects	12,400	
		Total	Student Activities	1,051,153	

#### Page G-6

2015-2016 Final General Fund Budget (PDE-2028)

AUN: 103025002 Keystone Oaks SD

Functi	on-Obj	<u>ect</u>	Description		Amounts
	3300	Comr	nunity Services		
		100	Personnel Services-Salaries	25,000	
		200	Personnel Services-Employee Benefits	3,413	
		300	Purchased Professional & Technical Services	0	
		400	Purchased Property Services	0	
		500	Other Purchased Services	0	
		600	Supplies	1,800	
		700	Property	200	
		800	Other Objects	0	
		Total	Community Services	30,413	
	3400		arships 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 (	Operat	ion of Non-instructional Services		1,081,566
4000	FACIL	ITIES .	ACQUISITION, CONSTRUCTION AND IMPROVEMENT		
	4000	Facili	ies 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 I	-aciliti	es Acquisition, Construction and Improvement Services		0
5000	OTHE	R EXP	ENDITURES AND FINANCING USES		
	5100	Debt -	Service		
		800	Other Objects	857,329	
		900	Other Uses of Funds	3,865,000	
		Total	Debt Service	4,722,329	
	5200	Interf	and Transfers - Out		
		900	Other Uses of Funds	30,000	
		Total	Interfund Transfers - Out	30,000	

AUN: 103025002 Keystone Oaks SD

Printed 6/15/2015 9:13:26 AM v2.1

Function-Object Description		Amounts	
5300	Transfers Involving Component Units 900 Other Uses of Funds Total Transfers Involving Component Units	0	
5500	Special and Extraordinary Items  800 Other Objects  900 Other Uses of Funds  Total Special and Extraordinary Items	0 0 0	
5900	Budgetary Reserve  800 Other Objects  Total Budgetary Reserve	0 0	
Total	Other Expenditures and Financing Uses NDITURES	4,752,32	38,977,585

ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

Page G-7

AUN: 103025002 Keystone Oaks SD

Printed 6/15/2015 9:13:27 AM v2.1

	DOIODIZOTO LOCIIII ALO	00:00:20:0
AND SHORT-TERM INVESTMENTS		
General Fund	6,500,000	6,500,000
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	
Other Comptroller-Approved Special Revenue Fund	31,000	29,00
Capital Projects Fund		
Capital Reserve Fund - §690	0	
Capital Reserve Fund - §1431	6,350,000	1,200,00
Capital Projects Fund – Other	0	
Debt Service Fund	0	
Enterprise Fund (Food Service, Child Care)	0	
nternal Service Fund	485,000	200,00
Fiduciary Trust Fund (Investment, Pension)	0	
Agency Fund	103,000	93,00
Total Cash and Short-Term Investments	13,469,000	8,022,00
G-TERM INVESTMENTS		
General Fund	0	
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	
Other Comptroller-Approved Special Revenue Fund	0	
Capital Projects Fund		
Capital Reserve Fund - §690	0	
Capital Reserve Fund - §1431	0	
Capital Projects Fund – Other	0	
Debt Service Fund	0	
Enterprise Fund (Food Service, Child Care)	0	
internal Service Fund	0	
Fiduciary Trust Fund (Investment, Pension)	0	
Agency Fund	0	
Total Long-Term Investments	0	
TOTAL CASH AND INVESTMENTS	13,469,000	8,022,00

06/30/2015 Estimate

06/30/2016 Projection

AUN: 103025002 Keystone Oaks SD

	06/30/2015 Estimate	06/30/2016 Projection
LONG-TERM INDEBTEDNESS		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	0	0
Bonds Payable	33,375,000	29,510,000
Lease-Purchase Obligations	317,000	211,400
Accumulated Compensated Absences	654,000	405,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	34,346,000	30,126,400
SHORT-TERM PAYABLES		
General Fund	60,000	60,000
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	60,000	60,000
TOTAL INDEBTEDNESS	34,406,000	30,186,400

AUN: 103025002 Keystone Oaks SD

Printed 6/18/2015 9:05:12 AM v2.1

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance	2,601,128
	Explanation: Post Employment Benefits (GASB 45 OPEB), Healthcare Insurance and Public Schools Retirement PSERS - Employer costs	
0840	Estimated Ending Assigned Fund Balance	1,375,000
	Explanation: PSERS Retirement future increases and Capital Reserve Plan	
0850	Estimated Ending Unassigned Fund Balance	3,074,643
	Explanation: Future expenditure increases with executed contracts, employer costs for retirement and health insurance benefits that exceed maximum increases in revenues	
	Total Ending Fund Balance - Committed, Assigned, and Unassigned	7,050,771
5900	Budgetary Reserve	0
	Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	7,050,771
	Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation	3,325
	Explanation: prepaid expenditures	