

LEA Name: Port Allegany SD

Class: 3

AUN Number: 109426303

County: McKean

**PDE-2028 - PRELIMINARY GENERAL FUND BUDGET  
Fiscal Year 07/01/2015 - 06/30/2016**

**PROPOSED VERSION**

**General Fund Budget Approval**

Date of Adoption of the General Fund Budget: 5/11/2015

\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Judy Bodamer

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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>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
1 Estimated Beginning Fund Balance - Committed	200,000
2 Estimated Beginning Fund Balance - Assigned	1,600,000
3 Estimated Beginning Fund Balance - Unassigned	3,200,000
4	0
5	0
6	0
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b>5,000,000</b>
 <b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	3,469,123
7000 Revenue from State Sources	10,097,201
8000 Revenue from Federal Sources	858,550
9000 Other Financing Sources	0
<b>Total Estimated Revenues And Other Financing Sources</b>	<b>14,424,874</b>
 <b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	 <b>19,424,874</b>



<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM LOCAL SOURCES</b>		
6111	Current Real Estate Taxes	2,420,760
6112	Interim Real Estate Taxes	0
6113	Public Utility Realty Tax	3,725
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	27,278
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	11,330
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	11,330
6150	Current Act 511 Taxes - Proportional Assessments	458,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	320,000
6500	Earnings on Investments	6,000
6700	Revenues from District Activities	25,500
6800	Revenue from Intermediary Sources / Pass-Through Funds	148,000
6910	Rentals	0
6920	Contributions/Donations/Grants From Private Sources	3,200
6940	Tuition from Patrons	12,000
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	22,000
	<b>REVENUE FROM LOCAL SOURCES</b>	<b>3,469,123</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM STATE SOURCES</b>		
7110	Basic Education Funding (Gross)	7,466,819
7160	Tuition for Orphans and Children Placed in Private Homes	30,000
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7220	Vocational Education	0
7240	Driver Education - Student	1,800
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	736,106
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)	315,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	401,201
7330	Health Services (Medical, Dental, Nurse, Act 25)	16,275
7340	State Property Tax Reduction Allocation	0
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	0
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	260,000
7820	State Share of Retirement Contributions	870,000
7900	Revenue for Technology	0
	<b>REVENUE FROM STATE SOURCES</b>	<b>10,097,201</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM FEDERAL SOURCES</b>		
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	796,898
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	61,652
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	0
8521	Vocational Education - Operating Expenditures	0
8540	Nutrition Education and Training	0
8560	Federal Block Grants	0
8580	Child Care and Development Block Grants	0
8610	Homeless Assistance Act	0
8620	Adult Basic Education	0
8640	Headstart	0
8660	Workforce Investment Act	0
8690	Other Restricted Federal Grants-in-Aid Through the Commonwealth	0
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)	0
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	0
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
	<b>REVENUE FROM FEDERAL SOURCES</b>	<b>858,550</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>OTHER FINANCING SOURCES</b>		
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
	<b>OTHER FINANCING SOURCES</b>	<b>0</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>		<b>14,424,874</b>

Act 1 Index (current): 2.9%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$2,420,900		
Amount of Tax Relief for Homestead Exclusions +	\$0		
Total Approx. Tax Revenue:	\$2,420,900		
Approx. Tax Levy for Tax Rate Calculation:	\$2,751,023		

	McKean	Potter	Total
<b>2014-15 Data</b>			
a. Assessed Value	\$130,172,570	\$20,153,780	\$150,326,350
b. Real Estate Mills	15.2700	39.8900	
<b>I. 2015-16 Data</b>			
c. 2013 STEB Market Value	\$140,732,478	\$57,026,004	\$197,758,482
d. Assessed Value	\$128,205,090	\$20,161,960	\$148,367,050
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<b>2014-15 Calculations</b>			
f. 2014-15 Tax Levy (a * b)	\$1,987,735	\$803,934	\$2,791,669
<b>2015-16 Calculations</b>			
II. g. Percent of Total Market Value	71.16381%	28.83619%	100.00000%
h. Rebalanced 2014-15 Tax Levy (f Total * g)	\$1,986,658	\$805,011	\$2,791,669
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	15.2700	39.9434	
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	88.00000%	88.00000%	88.00000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$1,957,733	\$793,290	\$2,751,023
III. I. 2015-16 Real Estate Tax Rate (k / d * 1000)	15.2700	39.3400	
m. Tax Levy Generated by Mills (l / 1000 * d)	\$1,957,692	\$793,172	\$2,750,864
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			\$2,750,864
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			\$2,420,760



Act 1 Index (current): 2.9%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$2,420,900		
Amount of Tax Relief for Homestead Exclusions +	\$0		
Total Approx. Tax Revenue:	\$2,420,900		
Approx. Tax Levy for Tax Rate Calculation:	\$2,751,023		

	McKean	Potter	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	15.7128	41.1017	
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	\$2,014,461	\$828,691	\$2,843,152
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

<b>Information Related to Property Tax Relief</b>			
Assessed Value Exclusion per Homestead	\$0	\$0	
Number of Homestead/Farmstead Properties	0	0	0
V. Median Assessed Value of Homestead Properties			\$0



Act 1 Index (current): 2.9%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$2,420,900		
Amount of Tax Relief for Homestead Exclusions +	<u>\$0</u>		
Total Approx. Tax Revenue:	\$2,420,900		
Approx. Tax Levy for Tax Rate Calculation:	\$2,751,023		

McKean	Potter	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0	Lowering RE Tax Rate	\$0	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				<u>\$0</u>



CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
McKean	128,205,090	15.2700	1,957,692			88.00000%	
Potter	20,161,960	39.3400	793,172			88.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
<b>Totals:</b>	<b>148,367,050</b>		<b>2,750,863</b>	<b>0</b>	<b>= 2,750,864</b>	<b>88.00000%</b>	<b>= 2,420,760</b>

	Rate	Estimated Revenue
6120 <u>Per Capita Taxes, Section 679</u>	5.00	11,330

6140 Current Act 511 Taxes - Flat Rate Assessments

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141 Per Capita Taxes, Act 511	\$5.00	\$0.00	14,745	11,330
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
<b>Total Current Act 511 Taxes - Flat Rate Assessments</b>			<b>14,745</b>	<b>11,330</b>

6150 Current Act 511 Taxes - Proportional Assessments

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Earned Income Taxes, Act 511	0.50%	0.00%	425,000	425,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	33,000	33,000
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
<b>Total Current Act 511 Taxes - Proportional Assessments</b>			<b>458,000</b>	<b>458,000</b>

**Total Act 511, Current Taxes**

Act 511 Tax Limit --->	197,758,482	X	12	2,373,102
	Market Value		Mills	(511 Limit)







<u>ITEM</u>		<u>AMOUNTS</u>	
1000	Instruction		
	1100 Regular Programs - Elementary/Secondary	6,757,006	
	1200 Special Programs - Elementary/Secondary	1,517,521	
	1300 Vocational Education	548,092	
	1400 Other Instructional Programs - Elementary/Secondary	139,123	
	1500 Nonpublic School Programs	0	
	1600 Adult Education Programs	0	
	1700 Higher Education Programs	0	
	1800 Pre-Kindergarten	0	
	<b>Total 1000 Instruction</b>	<b>8,961,742</b>	
2000	Support Services		
	2100 Support Services - Pupil Personnel	371,416	
	2200 Support Services - Instructional Staff	278,545	
	2300 Support Services - Administration	1,352,111	
	2400 Support Services - Pupil Health	208,684	
	2500 Support Services - Business	251,550	
	2600 Operation & Maintenance of Plant Services	1,083,617	
	2700 Student Transportation Services	636,127	
	2800 Support Services - Central	0	
	2900 Other Support Services	33,252	
	<b>Total 2000 Support Services</b>	<b>4,215,302</b>	
3000	Operation of Non-instructional Services		
	3100 Food Services	0	
	3200 Student Activities	403,452	
	3300 Community Services	16,257	
	3400 Scholarships and Awards	0	
	<b>Total 3000 Operation of Non-instructional Services</b>	<b>419,709</b>	
4000	Facilities Acquisition, Construction and Improvement Services		
	4000 Facilities Acquisition, Construction and Improvement Services	0	
	<b>Total 4000 Facilities Acquisition, Construction and Improvement</b>	<b>0</b>	
	<b>Total Estimated Expenditures</b>		<b>13,596,753</b>
5000	Other Expenditures and Financing Uses		
	5100 Debt Service	1,078,457	
	5200 Interfund Transfers - Out	91,931	
	5300 Transfers Involving Component Units	0	
	5500 Special and Extraordinary Items	0	
	5900 Budgetary Reserve	0	
	<b>Total Other Financing Uses</b>		<b>1,170,388</b>
	<b>Total Estimated Expenditures and Other Financing Uses</b>		<b>14,767,141</b>
	<b>Appropriation of Prior Year Fund Balance</b>		<b>200,000</b>
	<b>Total Appropriations</b>		<b>14,967,141</b>
	<b>Ending Committed, Assigned and Unassigned Fund Balance</b>		<b>4,657,733</b>



<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
<b>1000</b>	<b>INSTRUCTION</b>	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	3,847,659
200	Personnel Services-Employee Benefits	2,221,540
300	Purchased Professional & Technical Services	42,040
400	Purchased Property Services	15,956
500	Other Purchased Services	291,522
600	Supplies	155,182
700	Property	174,207
800	Other Objects	8,900
	Total Regular Programs - Elementary/Secondary	6,757,006
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	35,438
200	Personnel Services-Employee Benefits	13,375
300	Purchased Professional & Technical Services	1,202,517
400	Purchased Property Services	0
500	Other Purchased Services	266,191
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Special Programs - Elementary/Secondary	1,517,521
1300	Vocational Education	
100	Personnel Services-Salaries	125,815
200	Personnel Services-Employee Benefits	79,074
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	150
500	Other Purchased Services	314,073
600	Supplies	6,980
700	Property	22,000
800	Other Objects	0
	Total Vocational Education	548,092
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	29,675
200	Personnel Services-Employee Benefits	10,179
300	Purchased Professional & Technical Services	96,369
400	Purchased Property Services	0
500	Other Purchased Services	2,500
600	Supplies	400
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	139,123

<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	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	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
<b>Total Instruction</b>		<b>8,961,742</b>

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
<b>2000</b>	<b>SUPPORT SERVICES</b>	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	223,122
200	Personnel Services-Employee Benefits	139,164
300	Purchased Professional & Technical Services	2,400
400	Purchased Property Services	2,690
500	Other Purchased Services	900
600	Supplies	2,790
700	Property	0
800	Other Objects	350
	Total Support Services - Pupil Personnel	371,416
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	161,600
200	Personnel Services-Employee Benefits	94,460
300	Purchased Professional & Technical Services	12,514
400	Purchased Property Services	0
500	Other Purchased Services	270
600	Supplies	9,601
700	Property	0
800	Other Objects	100
	Total Support Services - Instructional Staff	278,545
2300	Support Services - Administration	
100	Personnel Services-Salaries	612,529
200	Personnel Services-Employee Benefits	362,496
300	Purchased Professional & Technical Services	164,214
400	Purchased Property Services	10,697
500	Other Purchased Services	55,400
600	Supplies	42,950
700	Property	89,000
800	Other Objects	14,825
	Total Support Services - Administration	1,352,111
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	91,312
200	Personnel Services-Employee Benefits	77,924
300	Purchased Professional & Technical Services	31,825
400	Purchased Property Services	450
500	Other Purchased Services	650
600	Supplies	5,023
700	Property	1,500
800	Other Objects	0
	Total Support Services - Pupil Health	208,684

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	132,598
200	Personnel Services-Employee Benefits	90,560
300	Purchased Professional & Technical Services	16,257
400	Purchased Property Services	1,600
500	Other Purchased Services	3,020
600	Supplies	3,100
700	Property	3,500
800	Other Objects	915
	Total Support Services - Business	251,550
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	364,516
200	Personnel Services-Employee Benefits	240,546
300	Purchased Professional & Technical Services	6,375
400	Purchased Property Services	252,367
500	Other Purchased Services	71,413
600	Supplies	125,450
700	Property	22,950
800	Other Objects	0
	Total Operation & Maintenance of Plant Services	1,083,617
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	635,527
600	Supplies	0
700	Property	0
800	Other Objects	600
	Total Student Transportation Services	636,127
2800	Support Services - Central	
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 Support Services - Central	0

<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	33,252
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	33,252
	<b>Total Support Services</b>	<b>4,215,302</b>
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	159,457
200	Personnel Services-Employee Benefits	54,678
300	Purchased Professional & Technical Services	51,000
400	Purchased Property Services	18,020
500	Other Purchased Services	63,900
600	Supplies	48,612
700	Property	0
800	Other Objects	7,785
	Total Student Activities	403,452

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	5,775
200	Personnel Services-Employee Benefits	1,982
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	8,500
	Total Community Services	16,257
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
	<b>Total Operation of Non-instructional Services</b>	<b>419,709</b>
4000	<b>FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT</b>	
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
	<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>0</b>
5000	<b>OTHER EXPENDITURES AND FINANCING USES</b>	
5100	Debt Service	
800	Other Objects	202,032
900	Other Uses of Funds	876,425
	Total Debt Service	1,078,457
5200	Interfund Transfers - Out	
900	Other Uses of Funds	91,931
	Total Intefund Transfers - Out	91,931

<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
5500	Special and Extraordinary Items	
800	Other Objects	0
900	Other Uses of Funds	0
	Total Special and Extraordinary Items	0
5900	Budgetary Reserve	
800	Other Objects	0
	Total Budgetary Reserve	0
	<b>Total Other Expenditures and Financing Uses</b>	<b>1,170,388</b>
<b>TOTAL EXPENDITURES</b>		<b>14,767,141</b>



	<u>06/30/2015 Estimate</u>	<u>06/30/2016 Projection</u>
<b><u>CASH AND SHORT-TERM INVESTMENTS</u></b>		
General Fund	4,900,000	4,550,000
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	3,300,000	2,860,000
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	5,000	5,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	60,000	55,000
<b>Total Cash and Short-Term Investments</b>	<b>8,265,000</b>	<b>7,470,000</b>
<b><u>LONG-TERM INVESTMENTS</u></b>		
General Fund	0	0
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	0	0
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	0	0
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	0	0
<b>Total Long-Term Investments</b>	<b>0</b>	<b>0</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>8,265,000</b>	<b>7,470,000</b>



	<u>06/30/2015 Estimate</u>	<u>06/30/2016 Projection</u>
<b><u>LONG-TERM INDEBTEDNESS</u></b>		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	0	0
Bonds Payable	8,694,000	7,826,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	0	0
Authority Lease Obligations	1,017,740	1,009,315
TOTAL LONG-TERM INDEBTEDNESS	9,711,740	8,835,315
<b><u>SHORT-TERM PAYABLES</u></b>		
General Fund	0	0
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	0	0
<b>TOTAL INDEBTEDNESS</b>	<b><u>9,711,740</u></b>	<b><u>8,835,315</u></b>



Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance <i>Explanation: The Port Allegany School District has set aside funds to pay for increasing medical and retirement costs.</i>	1,600,000
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance <i>Explanation: Port Allegany School District is a small rural school district with a high aid ratio. The anticipated unassigned fund balance is made available for appropriation and is held for emergency use only.</i>	3,057,733
	<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>4,657,733</b>
5900	Budgetary Reserve	0
	<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>4,657,733</b>
	<b>Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation</b>	<b>0</b>

