LEA Name:

Union SD

Class: 4

AUN Number: 106169003

County:

Clarion

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

E-mail Address	stevensje@unionsd.net	Contact Person	John Stevens	Chief School Administrator - Original Signature Required	Secretary of the Board - Original Signature Required	Unist a Ranning	President of the Board - Original Signature Required	ah a M. Rina	Date of Adoption of the General Fund Budget: 6/25/2015	General Fund Budget Approval
		Telephone	(814) 473-6311	Date 1/29	Date	1000	Date	12-29-15		
		Extension	Sī.	15		5	(21-		

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

AUN: 106169003 Union SD

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TEM

Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

17,03	Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	
10,037	Total Estimated Revenues And Other Financing Sources	
	Other Financing Sources 0	9000
	Revenue from Federal Sources 265,000	8000
	Revenue from State Sources 7,474,365	7000
	Revenue from Local Sources 2,298,595	6000
	Estimated Revenues And Other Financing Sources	Estim
	for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
7,000	Total Estimated Beginning Unreserved Fund Balance Available	
	0	6
	0	51
	0	4
	Estimated Beginning Fund Balance - Unassigned 2,600,000	ω
	Estimated Beginning Fund Balance - Assigned 4,400,000	2
	Estimated Beginning Fund Balance - Committed 0	_
	Sour Four	

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: BUDGET SUMMARY Page A-1

AMOUNTS

nitted	0	
ned	4,400,000	
signed	2,600,000	
	0	
	0	
	0	
Fund Balance Available led For Liquidation		7,000,000
rces		
	2,298,595	
	7,474,365	
	265,000	
	0	
nancing Sources		10,037,960
s, and Other Financing		17,037,960

111000	0, C
FUNCTION	DESCRIPTION
REVENUE	REVENUE FROM LOCAL SOURCES
6111	Current Real Estate Taxes
6112	Interim Real Estate Taxes
6113	Public Utility Realty Tax
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement
6115	Payments in Lieu of Current Taxes - Federal Reimbursement
6120	Per Capita Taxes, Section 679
6130	Taxpayer Relief Taxes - Proportional Assessments
6140	Current Act 511 Taxes - Flat Rate Assessments
6150	Current Act 511 Taxes - Proportional Assessments
6160	Non-Real Estate Taxes - First Class Districts Only
6400	Delinquencies on Taxes Levied / Assessed by LEA
6500	Earnings on Investments
6700	Revenues from District Activities
6800	Revenue from Intermediary Sources / Pass-Through Funds
6910	Rentals
6920	Contributions/Donations/Grants From Private Sources
6940	Tuition from Patrons
6960	Services Provided Other Local Governmental Units / LEAs
6970	Services Provided Other Funds
6980	Revenue From Community Service Activities
6990	Refunds and Other Miscellaneous Revenue

REVENUE FROM LOCAL SOURCES

2,298,595

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

Amounts

Page B-1

4,000	0	0	0	5,000	15,000	6,500	102,100	18,500	100,000	220,000	0	384,751	15,300	0	9,471	0	3,979	2,550	0	1,411,444

REVENUE FROM	FUNCTION
ROM STATE SOURCES	DESCRIPTION

7820 State Share of Retirement Contributions 7900 Revenue for Technology
7509 Supplemental Equipment Grants 7598 Revenue for the Support of Public Schools
7505 Ready to Learn Block Grant
7501 PA Accountability Grants
7400 Vocational Training of the Unemployed
7360 Safe Schools
7350 Sewage Treatment Operations / Environmental Subsidies
7340 State Property Tax Reduction Allocation
7330 Health Services (Medical, Dental, Nurse, Act 25)
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy
7310 Transportation (Regular and Additional)
7299 Other Program Subsidies Not Listed in 7200 Series
7292 Pre-K Counts
7280 Adult Literacy
7272 Early Intervention
7271 Special Education Funding for School Aged Pupils
7260 Workforce Investment Act
7250 Migratory Children
7240 Driver Education - Student
7220 Vocational Education
7180 Staff and Program Development
7170 School Improvement Grants
7160 Tuition for Orphans and Children Placed in Private Homes
7110 Basic Education Funding (Gross)

REVENUE FROM STATE SOURCES

7,474,365

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

Page B-2

730,700	217,496 756 788	0	0	0	0	0	0	0	0	140,820	11,000	0	354,961	0	0	0	0	532,410	0	0	900	0	0	0	0	5,459,990
0 0	0 07	0	0	0	0	0	0	0	0	0	0	0		0	0	0	0	0	0	0	0	6	0	0	0	0

8110	REVENUE	FUNCTION
Payments for Federally Impacted Areas - P.L.	FROM FEDERAL SOURCES	DESCRIPTION

		8810 School-Based Ac	8733 ARRA-Qualified	8732 ARRA-Qualified	8731 ARRA - Build America Bonds	8690 Other Restricted		8660 Workforce Investment Act																				
ARRA-Qualified School Construction Bonds (QSCB) ARRA-Qualified Zone Academy Bonds (QZAB) School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS) Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	l School Construction Bonds (QSCB) l Zone Academy Bonds (QZAB) l Coess Medicaid Reimbursement Program (SBAP) (ACCESS)	l School Construction Bonds (QSCB) I Zone Academy Bonds (QZAB)	School Construction Bonds (QSCB)		merica Bonds	Other Restricted Federal Grants-in-Aid Through the Commonwealth	stment Act		cation	stance Act	Child Care and Development Block Grants	sirants	tion and Training	Vocational Education - Operating Expenditures	NCLB, Title VI - Flexibility and Accountability	NCLB, Title V – Promoting Informed Parental Choice And Innovative Programs	NCLB, Title IV - 21st Century Schools	NCLB, Title III - Language Instr. for LEP and Immgrant Students	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	NCLB, Title I - Improving the Acad. Achvmnt. of the Disadvantaged	19	Grants for IDEA and NCLB Programs not Specified in 8510 series	Other Restricted Grants-in-Aid Directly from Federal Government	Energy Conservation Grants - TA and ECM	Payments for Federally Impacted Areas - P.L. 81-815	Unrestricted Grants-in-Aid from Federal Gov't Through Commonwealth	Other Unrestricted Grants-in-Aid Direct from Federal Government	Payments for Federally Impacted Areas - P.L. 81-874

REVENUE FROM FEDERAL SOURCES

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL Page B-3

177,000 58,000 30,000 0 0 Amounts 0000000000000000 265,000

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OTHER FINANCIN	FUNCTION
INANCING SOURCES	DESCRIPTION

9320 9200 Sale of Bonds Special Revenue Fund Transfers Proceeds From Extended Term Financing

9350 9340 9330 Capital Projects Fund Transfers **Enterprise Fund Transfers Debt Service Fund Transfers**

9360 Internal Service Fund Transfers

9380 9370 Activity Fund Transfers Trust and Agency Fund Transfers

9400 9390 Sale or Compensation for Loss of Fixed Assets Permanent Fund Transfers

9500 Capital Contributions

9710 Transfers from Component Units

9800 9720 Intrafund Transfers In Transfers from Primary Governments

Other Financing Sources Not Listed in the 9000 Series

OTHER FINANCING SOURCES

TOTAL ESTIMATED REVENUES AND OTHER SOURCES

10,037,960

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL Page B-4

Amounts

000000000000000

AUN: 106169003 Union SD Printed 6/26/2015 1:34:58 PM v2.1

Act 1 Index (current): 2.9% Calculation Method:

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

Page C-1

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

Approx. Tax Revenue from RE Taxes:

Rate

Amount of Tax Relief for Homestead Exclusions + Total Approx. Tax Revenue: \$1,411,444

Approx. Tax Levy for Tax Rate Calculation:

\$140,820

\$1,724,044 \$1,552,264 Clarion

Total

		(n * Est. Pct. Collection)
\$1,411,444		 Net Tax Revenue Generated By Mills
	Exclusions)	(m - Amount of Tax Relief for Homestead Exclusions)
\$1,583,224	Exclusions	n. Tax Levy minus Tax Relief for Homestead Exclusions
\$1,724,044	\$1,724,044	(1 / 1000 * d)
	48.8000	III. 1. 2015-16 Real Estate 1ax Rate (k/d*1000)
		(Approx. Tax Levy * g)
\$1,724,044	\$1,724,044	k. Tax Levy Needed
89.15000%	89.15000%	j. Weighted Avg. Collection Percentage
	ted	Calculation of Tax Rates and Levies Generated
		(h / (d-e) * 1000) if reassessment
		(h / a * 1000) if no reassessment
	48.8000	 Base Mills Subject to Index
		(f Total * g)
\$1,737,442	\$1,737,442	h. Rebalanced 2014-15 Tax Levy
100.00000%	100.00000%	II. g. Percent of Total Market Value
		2015-16 Calculations
		(a * b)
\$1,737,442	\$1,737,442	f. 2014-15 Tax Levy
		2014-15 Calculations
\$0	\$0	e. Assessed Value of New Constr/ Renov
\$35,328,762	\$35,328,762	d. Assessed Value
\$120,599,323	\$120,599,323	c. 2013 STEB Market Value
		i. 2015-16 Data
	48.8000	b. Real Estate Mills
\$35,603,314	\$35,603,314	a. Assessed Value
		2014-15 Data

AUN: 106169003 Union SD

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Act 1 Index (current): 2.9% Calculation Method:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions +

\$1,411,444

Rate

Approx. Tax Levy for Tax Rate Calculation: Total Approx. Tax Revenue: \$1,552,264 \$140,820

\$1,724,044 Clarion

Page C-2

Total

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

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

		(t * Est. Pct. Collection)
\$0	\$0	 u. Tax Revenue In Excess of Index
		if (m > r), (m - r)
\$0	\$0	t. Tax Levy In Excess of Index
		(If I > p Then No)
	Yes	s. Millage Rate within Index?
		IV. (p / 1000) * d)
\$1,774,041	\$1,774,041	r. Maximum Tax Levy Based On Index
		if $(1 > p)$, $(1 - p)$
0.0000	0.0000	q. Mills In Excess of Index
		(i * (1 + Index))
	50.2152	p. Maximum Mills Based On Index
		Index Maximums
		THE PROPERTY OF THE PROPERTY O

Assessed Value Exclusion per Homestead	Information Related to Property Tax Relief

Number of Homestead/Farmstead Properties ine Exclusion bei Holliestead

<

Median Assessed Value of Homestead Properties

\$2,644 1,087

\$13,554 1,087

2015-2016 Final General Fund Budget (PDE-2028) AUN: 106169003 Union SD

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Calculation Method: Act 1 Index (current): 2.9%

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions + \$1,411,444 \$140,820

Rate

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

Page C-3

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

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

\$1,552,264

\$1,724,044 Clarion

Total

	Amount of Tax Relief from State/Local Sources	Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	State Property Tax Reduction Allocation used for: Homestead Exclusions	
	1	\$0	\$140,820	
			Lowering RE Tax Rate	
			\$140,820	
\$281,640	€0	\$ 0	\$281,640	

LOCAL EDUCATION AGENCY TAX DATA (TAXD) REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

Page D-1

CODE

6120 <u>Per Capit</u>	Totals:				Clarion	County Name	6111 Current Real Estate Taxes
6120 Per Capita Taxes, Section 679	35,328,762	0	0	0	35,328,762	Taxable Assessed Value	eal Estate Taxes
					48.8000	Real Estate Mills	
	1,724,044	0	0	0	1,724,044	Tax Levy Generated by Mills	
<u>Rate</u> 5.00	- 140,820					Homestead Exclusions	Amount of Toy Dollof for
	1,583,224					Exclusions Exclusions	-
	89.15000% =	0.00000%	0.00000%	0.00000%	89.15000%	Percent Collected	
Estimated Revenue 9,471	1,411,444					Generated By Mills	

			6159	6157	6156	6155	6154	6153	6152	6151	6150		6149	6146	6145	6144	6143	6142	6141	6140
	Total Act 511, Current Taxes	Total Current Act 511 Taxes - Proportional Assessments	Other Proportional Assessments	Mercantile Taxes	Mechanical Device Taxes - Percentage	Business Privilege Taxes - Proportional Rate	Amusement Taxes	Real Estate Transfer Taxes	Occupation Taxes - Proportional Rate	Earned Income Taxes, Act 511	Current Act 511 Taxes - Proportional Assessments	Total Current Act 511 Taxes - Flat Rate Assessments	Other Flat Rate Assessments	Mechanical Device Taxes - Flat Rate	Business Privilege Taxes - Flat Rate	Trailer Taxes	Local Services / Occupational Privilege Taxes	Occupation Taxes - Flat Rate	Per Capita Taxes, Act 511	Current Act 511 Taxes - Flat Rate Assessments
Act 511 Tax Limit			0	0	0.00%	0	0.00%	0.50%	30	0.50%	Rate		\$0.00	\$0.00	\$0.00	\$0.00	\$5.00	\$0.00	\$5.00	Rate
> 120,599,323 Market Value			0	0	0.00%	0	0.00%	0.00%	0	0.00%	Add'l Rate (if appl.)		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Add'l Rate (if appl.)
X 12 Mills		<u>751,311</u>	0	0	0	0	0	14,945	450,000	286,366	Tax Levy	<u>15,300</u>	0	0	0	0	6,000	0	9,300	Tax Levy
1,447,192 (511 Limit)	400,051	384,751	0	0	0	0	0	14,945	83,440	286,366	Estimated Revenue	<u>15,300</u>	0	0	0	0	6,000	0	9,300	Estimated Revenue

Comparison of Tax Rate Changes to Index (CTRI) 2014-2015 vs. 2015-2016

Page E-1

6159 Other Proportional Assessments	6157 Mercantile Taxes	6156 Mechanical Device Taxes - Percentage	6155 Business Privilege Taxes - Proportional Rate	6154 Amusement Taxes	6153 Real Estate Transfer Taxes	6152 Occupation Taxes - Proportional Rate	6151 Earned Income Taxes, Act 511	Act 511 Proportional Rate Taxes	6149 Other Flat Rate Assessments	6146 Mechanical Device Taxes - Flat Rate	6145 Business Privilege Taxes - Flat Rate	6144 Trailer Taxes	6143 Local Services / Occupational Privilege Tax	6142 Occupation Taxes - Flat Rate	6141 Per Capita Taxes, Act 511	Act 511 Flat Rate Taxes	6132 Personal Income Taxes, Act 1	6131 Earned Income Taxes, Act 1	Act 1 EIT/PIT	6120 Per Capita Taxes, Section 679	Clarion County	6111 Current Real Estate Taxes	Tax Function Description	
			Rate		0.500%	30.000	0.500%						Tax \$5.00		\$5.00					\$5.00	48.8000		2014-2015 (Rebalanced)	Tax Rate
					0.500%	30.000	0.500%						\$5.00		\$5.00					\$5.00	48.8000		2015-2016	Tax Rate Charged in:
					0.00%	0.00%	0.00%						0.00%		0.00%					0.00%	0.00%		Change in Rate	Percent
					Yes	Yes	Yes						Yes		Yes					Yes	Yes		or equal to Index	Less than
					2.9%	2.9%	2.9%						2.9%		2.9%					2.9%	2.9%		Index	
																							2014-2015 2015-2016 (Rebalanced)	Additional Tax Rate
																						7, 7, 7, 7, 7, 7, 7, 7, 7, 7, 7, 7, 7, 7	0	Percent
																							or equal to Index	Less than

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

24 PS 6-688

(10/2010)

GS noinU	Clarion	500691901
SCHOOL DISTRICT NAME	COUNTY NAME	NUA

No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

	SƏY		The Estimated Ending Unassigned Fund Balance						
%6 [.] 9			Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures						
00.984,8	318\$		Ending Unassigned Fund Balance						
00.474,00	228,11	\$	Total Budgeted Expenditures						
		General Fund Budget.	If yes, see information below, taken from the 2015-2016						
^	οM								
	SəY	d to 2014-2015)?	Did you raise property taxes in SY 2015-2016 (compared						
		%0.8	Greater Than or Equal to \$19,000,000						
		%9.8	Between \$18,000,000,81\$ naewtaB						
		%0 ⁻ 6	Between \$17,000,000,000 \$1\$ neewtea						
		%9 [.] 6	Between \$16,000,000 and \$16,999,999						
		%0.01	Between \$15,000,000,000 and \$15,999,999						
		%9.01	Between \$14,000,000 and \$14,999,999						
		%0 [.] 11	Between \$13,000,000 and \$13,999,999						
		%9 [.] 11	899,999,21\$ bns 000,000,S1\$ n99wf98						
		12.0%	Less Than or Equal to \$11,999,999						
	1	imid % balance % Limid ess than or equal to)							
	1	imid % əɔnslab bnu							

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

RETURN TO: PENUSYLVANIA DEPARTMENT OF EDUCATION

BUREAU OF BUDGET AND FISCAL MANAGEMENT

DIVISION OF SUBSIDY DATA AND ADMINISTRATION

BTAQ

οN

HARRISBURG, PA 17126-0333

6/26/2015 1:35:03 PM

DUE DATE: AUGUST 15, 2015

SIGNATURE OF SUPERINTENDENT

is within the allowable limits.

AMOUNTS

2015-2016 Final General Fund Budget (PDE-2028)
AUN: 106169003 Union SD
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TEM

			Ending Committed, Assigned and Unassigned Fund Balance		
			Total Appropriations		
0			Appropriation of Prior Year Fund Balance		
11,822,474			Total Estimated Expenditures and Other Financing Uses		
	1,104,193		Total Other Financing Uses	То	
		0	5900 Budgetary Reserve	59	
		0	5500 Special and Extraordinary Items	55	
		0	5300 Transfers Involving Component Units	53	
		760,000	5200 Interfund Transfers - Out	52	
		344,193	5100 Debt Service	51	
			Other Expenditures and Financing Uses		5000
	10,718,281		Total Estimated Expenditures	J.	
		0	Total 4000 Facilities Acquisition, Construction and Improvement	ō	
		0	4000 Facilities Acquisition, Construction and Improvement Services	40	
			Facilities Acquisition, Construction and Improvement Services		4000
		342,597	Total 3000 Operation of Non-instructional Services		
		0	3400 Scholarships and Awards	34	
		12,277	3300 Community Services	33	
		330,320	3200 Student Activities	32	
		0	3100 Food Services	31	
			Operation of Non-instructional Services		3000
		4,005,393	Total 2000 Support Services	То	
		5,750	2900 Other Support Services	29	
		274,732	2800 Support Services - Central	28	
		503,495	2700 Student Transportation Services	27	
		1,193,538	2600 Operation & Maintenance of Plant Services	26	
		261,983	2500 Support Services - Business	25	
		138,450	2400 Support Services - Pupil Health	24	
		948,307	2300 Support Services - Administration	23	
		192,970	2200 Support Services - Instructional Staff	22	
		486,168	2100 Support Services - Pupil Personnel	21	
			Support Services		2000
		6,370,291	Total 1000 Instruction	То	
		0	1800 Pre-Kindergarten	18	
		0	1700 Higher Education Programs	170	
		0	1600 Adult Education Programs	16	
		0	1500 Nonpublic School Programs	15	
		22,188	1400 Other Instructional Programs - Elementary/Secondary	14(
		395,000	1300 Vocational Education	13(
		824,039	1200 Special Programs - Elementary/Secondary	120	
		5,129,064	1100 Regular Programs - Elementary/Secondary	110	
			Instruction		1000

11,822,474 5,215,486

2015-2016 Final General Fund Budget (PDE-2028) AUN: 106169003 Union SD

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	1000	Funct
1100 Dogular Drograms Flomostan	INSTRUCTION	Function-Object
		Desc
		Description

			1000
		1100	INSTR
200	100	Regula	INSTRUCTION
Personnel Services-Employee Benefits	Personnel Services-Salaries	Regular Programs - Elementary/Secondary	z

300 400 500 600

Purchased Property Services
Other Purchased Services

Purchased Professional & Technical Services

600	500	400	300	200	100
Supplies	Other Purchased Services	Purchased Property Services	Purchased Professional & Technical Services	Personnel Services-Employee Benefits	Personnel Services-Salaries

1300 Vocational	Total Spec	800 Oth	700 Prc	000
Vocational Education	Total Special Programs - Elementary/Secondary	Other Objects	Property	Cappings

1300	Vocat	Vocational Education
	100	Personnel Services-Salaries
	200	Personnel Services-Employee Benefits
	300	Purchased Professional & Technical Services

200	Personnel Services-Employee Benefits
300	Purchased Professional & Technical Services
400	Purchased Property Services
500	Other Purchased Services
600	Supplies
700	Property
800	Other Objects

	800	Other Objects
	Total	Total Vocational Education
1400	Other	1400 Other Instructional Programs - Elementary/Secondary
	3	100 Derconnel Services Salaries

 700	600	500	400	300	200	100
Property	Supplies	Other Purchased Services	Purchased Property Services	Purchased Professional & Technical Services	Personnel Services-Employee Benefits	Personnel Services-Salaries

700 Property 800 Other Objects Total Other Instructional Programs - Elementary/Secondary

22,188

ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

Page G-1

13,500 4,638 1,500 250 700 1,600 0	47,141 34,122 0 0 312,000 300 1,437 0 395,000	383,764 221,944 185,000 1,200 4,600 23,905 2,600 1,026 824,039	2,746,749 1,752,334 4,900 23,500 349,650 151,406 99,575 950 5,129,064

									1800				1700										1600										1500	Function-Object
Total	800	700	600	500	400	300	200	100	Pre-K	Total	600	500	Highe	Total	800	700	600	500	400	300	200	100	Adult	Total	800	700	600	500	400	300	200	100	Nonpo	ect
Total Pre-Kindergarten	Other Objects	Property	Supplies	Other Purchased Services	Purchased Property Services	Purchased Professional & Technical Services	Personnel Services-Employee Benefits	Personnel Services-Salaries	Pre-Kindergarten	Total Higher Education Programs	Supplies	Other Purchased Services	Higher Education Programs	Total Adult Education Programs	Other Objects	Property	Supplies	Other Purchased Services	Purchased Property Services	Purchased Professional & Technical Services	Personnel Services-Employee Benefits	Personnel Services-Salaries	Adult Education Programs	Total Nonpublic School Programs	Other Objects	Property	Supplies	Other Purchased Services	Purchased Property Services	Purchased Professional & Technical Services	Personnel Services-Employee Benefits	Personnel Services-Salaries	Nonpublic School Programs	Description

Total Instruction

ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL Page G-2

6,370,291		
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	schnical Services 0	ट्र
	e Benefits 0	Ð
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Amounts		

				<u>Funct</u> 2000
	2400	2300	2200	Function-Object 2000 SUPPOR 2100 St 10 20 20 30 40
<u>m</u>	500 600 700 700 800 Total \$ Suppo 100 200 300 400	600 700 800 Total S Suppo 100 200 300	600 700 800 Total S Suppo 100 200 300 400	ect ORT SE Suppo 100 200 200 300 400
Supplies Property Other Objects Support Services - Pupil Health	500 Other Purchased Services 600 Supplies 700 Property 800 Other Objects Total Support Services - Administration Support Services - Pupil Health 100 Personnel Services-Salaries 200 Personnel Services-Employee Benefits 300 Purchased Professional & Technical Services 400 Purchased Property Services 500 Other Purchased Services	600 Supplies 700 Property 800 Other Objects Total Support Services - Instructional Staff Support Services - Administration 100 Personnel Services-Salaries 200 Personnel Services-Employee Benefits 300 Purchased Professional & Technical Services 400 Purchased Property Services	600 Supplies 700 Property 800 Other Objects Total Support Services - Pupil Personnel Support Services - Instructional Staff 100 Personnel Services-Salaries 200 Personnel Services-Employee Benefits 300 Purchased Property Services 400 Purchased Property Services 500 Other Purchased Services	SUPPORT SERVICES 2100 Support Services - Pupil Personnel 100 Personnel Services-Salaries 200 Personnel Services-Employee Benefits 300 Purchased Professional & Technical Services 400 Purchased Property Services 500 Other Purchased Services

ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL Page G-3

68,303 49,247 7,500 1,000 800 11,600 0 0	448,810 322,272 45,400 31,800 33,473 49,377 9,075 8,100 948,307	110,665 48,420 2,000 1,012 4,550 26,323 0 0 0 192,970	265,252 163,648 7,000 500 11,250 28,673 6,945 2,900 486,168

100 200 300 400 500	100 200 300 400 500 600 700 800 700 Sup	100 200 300 400 500 600 700 800 Tota	200 300 400 500 600 700 800 70te 2600 Ope	Function-Object 2500 Sup
 100 Personnel Services-Salaries 200 Personnel Services-Employee Benefits 300 Purchased Professional & Technical Services 400 Purchased Property Services 500 Other Purchased Services 600 Supplies 700 Property 800 Other Objects Total Support Services - Central 	 100 Personnel Services-Salaries 200 Personnel Services-Employee Benefits 300 Purchased Professional & Technical Services 400 Purchased Property Services 500 Other Purchased Services 600 Supplies 700 Property 800 Other Objects Total Student Transportation Services Support Services - Central 	100 Personnel Services-Salaries 200 Personnel Services-Employee Benefits 300 Purchased Professional & Technical Services 400 Purchased Property Services 500 Other Purchased Services 600 Supplies 700 Property 800 Other Objects Total Operation & Maintenance of Plant Services Student Transportation Services	al S	<u>ct</u> <u>Description</u> Support Services - Business 100 Personnel Services-Salaries

ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL Page G-4

106,248 65,292 0 900 3,100 69,192 30,000 0 274,732	6,435 4,458 0 0 492,202 400 0 0 503,495	415,734 270,355 8,500 171,200 89,299 213,300 25,000 1,193,538	133,120 97,770 7,600 9,700 9,443 3,850 0 500 261,983

																				3000												Funct
									3200										3100	OPER	Total :										2900	Function-Object
Total	800	700	600	500	400	300	200	100	Stude	Totall	800	700	600	500	400	300	200	100	Food :	ATION	Suppor	Total (800	700	600	500	400	300	200	100	Other	ect
Total Student Activities	Other Objects	Property	Supplies	Other Purchased Services	Purchased Property Services	Purchased Professional & Technical Services	Personnel Services-Employee Benefits	Personnel Services-Salaries	Student Activities	Total Food Services	Other Objects	Property	Supplies	Other Purchased Services	Purchased Property Services	Purchased Professional & Technical Services	Personnel Services-Employee Benefits	Personnel Services-Salaries	Food Services	OPERATION OF NON-INSTRUCTIONAL SERVICES	Total Support Services	Total Other Support Services	Other Objects	Property	Supplies	Other Purchased Services	Purchased Property Services	Purchased Professional & Technical Services	Personnel Services-Employee Benefits	Personnel Services-Salaries	Other Support Services	Description

ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL Page G-5

96,621 32,676 57,300 7,900 51,800 41,000 35,723 7,300 330,320	0 0 0 0 0 0 0	5,750 5,750
		4,005,393

ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL Page G-6

5000 O	4000 F. 40	7	ట్ల ట	Function-Object
OTHER EX 5100 Deb 800 900 Tota 5200 Inte 900 Tota	FACILITIES 4000 Faci 100 200 300 400 500 600 700	100 200 300 400 500 600 700 800 Total Opera	3300 Com 100 200 300 400 500 600 700 800 Tota 3400 Sch	-Object
R EXPENDITU Debt Service 800 Other 900 Other Total Debt Se Interfund Tra 900 Other Total Interfur	TIES ACC TES ACC Facilities 100 P 200 P 300 P 400 P 500 O 500 O 700 P	9700 Pq 900 Pq 900 Pq 900 O 900 Sq 900 Pq 900 O 900 O	mmuni 0 Pe	
OTHER EXPENDITURES AND FINANCING USES 5100 Debt Service 800 Other Objects 900 Other Uses of Funds Total Debt Service 5200 Interfund Transfers - Out 900 Other Uses of Funds Total Interfund Transfers - Out	FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT 4000 Facilities Acquisition, Construction and Improvement Services 100 Personnel Services-Salaries 200 Personnel Services-Employee Benefits 300 Purchased Professional & Technical Services 400 Purchased Property Services 500 Other Purchased Services 600 Supplies 700 Property Total Facilities Acquisition, Construction and Improvement Services	100 Personnel Services-Salaries 200 Personnel Services-Employee Benefits 300 Purchased Professional & Technical Services 400 Purchased Property Services 500 Other Purchased Services 600 Supplies 700 Property 800 Other Objects Total Scholarships and Awards Total Operation of Non-instructional Services	Community Services 100 Personnel Services-Salaries 200 Personnel Services-Employee Benefits 300 Purchased Professional & Technical Services 400 Purchased Property Services 500 Other Purchased Services 600 Supplies 700 Property 800 Other Objects Total Community Services Scholarships and Awards Scholarships and Awards	Description
84,193 260,000 344,193 760,000	o o o o o	0 0 0 0 0 0 0 0 342,597	8,000 2,777 0 0 0 0 0 1,500 12,277	Amounts

Total			5900				5500			5300	Function-Object
Total Other Expenditures and Financing Uses	Total Budgetary Reserve	800 Other Objects	00 Budgetary Reserve	Total Special and Extraordinary Items	900 Other Uses of Funds	800 Other Objects	00 Special and Extraordinary Items	Total Transfers Involving Component Units	900 Other Uses of Funds	00 Transfers Involving Component Units	<u>Description</u>

TOTAL EXPENDITURES

ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL Page G-7

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11.822.474						

2015-2016 Final General Fund Budget (PDE-2028) AUN: 106169003 Union SD

SCHEDULE OF CASH AND INVESTMENTS (CAIN)
Page H-1

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General Fund	CASH AND SHORT-TERM INVESTMENTS	
2,300,000		06/30/2015 Estimate

6,503,200	7,203,200	TOTAL CASH AND INVESTMENTS
4,900,000	4,900,000	Total Long-Term Investments
0	0	Agency Fund
0	0	Fiduciary Trust Fund (Investment, Pension)
0	0	Internal Service Fund
0	0	Enterprise Fund (Food Service, Child Care)
0	0	Debt Service Fund
0	0	Capital Projects Fund – Other
0	0	Capital Reserve Fund - §1431
0	0	Capital Reserve Fund - §690
		Capital Projects Fund
0	0	Other Comptroller-Approved Special Revenue Fund
0	0	Athletic/School-Sponsored Extra Curricular Activities
		Special Revenue Fund
4,900,000	4,900,000	General Fund
		LONG-TERM INVESTMENTS
1,603,200	2,303,200	Total Cash and Short-Term Investments
0	0	Agency Fund
0	0	Fiduciary Trust Fund (Investment, Pension)
0	0	Internal Service Fund
0	0	Enterprise Fund (Food Service, Child Care)
0	0	Debt Service Fund
0	0	Capital Projects Fund – Other
0	0	Capital Reserve Fund - §1431
3,200	3,200	Capital Reserve Fund - §690
		Capital Projects Fund
0	0	Other Comptroller-Approved Special Revenue Fund
0	0	Athletic/School-Sponsored Extra Curricular Activities
		Special Revenue Fund
1,600,000	2,300,000	General Fund
		CASH AND SHORT-TERM INVESTMENTS
06/30/2016 Projection	06/30/2015 Estimate	

SCHEDULE OF INDEBTEDNESS (DEBT)
Page 1-1

2,340,000	2,605,000	TOTAL INDEBTEDNESS
0	0	TOTAL SHORT-TERM PAYABLES
0	0	Other Funds
0	0	General Fund
		SHORT-TERM PAYABLES
2,340,000	2,605,000	TOTAL LONG-TERM INDEBTEDNESS
0	0	Authority Lease Obligations
0	0	Accumulated Compensated Absences
0	0	Lease-Purchase Obligations
2,340,000	2,605,000	Bonds Payable
0	0	Other Long-Term Liabilities
0	0	Extended Term Financing Agreements Payable
06/30/2016 Projection	<u>06/30/2015 Estimate</u>	LONG-TERM INDEBTEDNESS
		THE CONTROL OF THE VETT

		5900			0850		0840	0830	Account
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation	Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	Budgetary Reserve	Total Ending Fund Balance - Committed, Assigned, and Unassigned	Explanation: The District will use unassigned fund balance for normal operations.	Estimated Ending Unassigned Fund Balance	Explanation: USD designates funds for medical insurance, debt service, and PSERS obligations.	Estimated Ending Assigned Fund Balance	Estimated Ending Committed Fund Balance	Description
0	5,215,486	0	5,215,486		815,486		4,400,000	0	Amounts

CERTIFICATION OF USE OF PDE-2028 FOR PUBLIC INSPECTION OF 2015-2016 PROPOSED BUDGET

24 PS 6-687(a)(1)

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v	0	_	•	v	0

SCHOOL DISTRICT NAME	COUNTY NAME	AUN
Union SD	Clarion	106169003

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 proposed general fund budget was prepared, presented and made available for public inspection using the Department of Education's form PDE-2028, General Fund Budget.

SIGNATURE OF SCHOOL BOARD PRESIDENT

DATE

DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED

FINAL GENERAL FUND BUDGET

RETURN TO: PENNSYLVANIA DEPARTMENT OF EDUCATION BUREAU OF BUDGET AND FISCAL MANAGEMENT

DIVISION OF SUBSIDY DATA AND ADMINISTRATION 333 MARKET STREET, 4th FLOOR

HARRISBURG, PA 17126-0333