

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

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 6/25/2015

President of the Board - Original Signature Required

*John A. Milliron*

Date

*6-29-15*

Secretary of the Board - Original Signature Required

*Victoria R. Smart*

Date

*6/29/15*

Chief School Administrator - Original Signature Required

*John M. Miller*

Date

*6/29/15*

John Stevens

Contact Person

(814) 473-6311

Telephone

5

Extension

stevensje@unionsd.net

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

<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	0
2 Estimated Beginning Fund Balance - Assigned	4,400,000
3 Estimated Beginning Fund Balance - Unassigned	2,600,000
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>7,000,000</b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	2,298,595
7000 Revenue from State Sources	7,474,365
8000 Revenue from Federal Sources	265,000
9000 Other Financing Sources	0
<b>Total Estimated Revenues And Other Financing Sources</b>	<b>10,037,960</b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b>17,037,960</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM LOCAL SOURCES</b>		
6111	Current Real Estate Taxes	1,411,444
6112	Interim Real Estate Taxes	0
6113	Public Utility Realty Tax	2,550
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	3,979
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	9,471
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	15,300
6150	Current Act 511 Taxes - Proportional Assessments	384,751
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	220,000
6500	Earnings on Investments	100,000
6700	Revenues from District Activities	18,500
6800	Revenue from Intermediary Sources / Pass-Through Funds	102,100
6910	Rentals	6,500
6920	Contributions/Donations/Grants From Private Sources	15,000
6940	Tuition from Patrons	5,000
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	4,000
<b>REVENUE FROM LOCAL SOURCES</b>		<b>2,298,595</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM STATE SOURCES</b>		
7110	Basic Education Funding (Gross)	5,459,990
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	900
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	532,410
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)	354,961
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	0
7330	Health Services (Medical, Dental, Nurse, Act 25)	11,000
7340	State Property Tax Reduction Allocation	140,820
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	217,496
7820	State Share of Retirement Contributions	756,788
7900	Revenue for Technology	0
<b>REVENUE FROM STATE SOURCES</b>		<b>7,474,365</b>

FUNCTION	DESCRIPTION	Amounts
<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. Achvmt. of the Disadvantaged	177,000
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	58,000
8516	NCLB, Title III - Language Instr. for LEP and Immigrant 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)	30,000
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	0
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
<b>REVENUE FROM FEDERAL SOURCES</b>		<b>265,000</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>10,037,960</b>

Act 1 Index (Current): 2.9%  
 Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$1,411,444  
 Amount of Tax Relief for Homestead Exclusions + \$140,820  
 Total Approx. Tax Revenue: \$1,552,264  
 Approx. Tax Levy for Tax Rate Calculation: \$1,724,044  
 Clarion

Total

2014-15 Data

a. Assessed Value \$35,603,314  
 b. Real Estate Mills 48,8000

\$35,603,314

I. 2015-16 Data

c. 2013 STEB Market Value \$120,599,323  
 d. Assessed Value \$35,328,762  
 e. Assessed Value of New Constr/ Renov \$0

\$120,599,323  
 \$35,328,762  
 \$0

2014-15 Calculations

f. 2014-15 Tax Levy (a \* b) \$1,737,442

\$1,737,442

2015-16 Calculations

g. Percent of Total Market Value 100.000000%  
 h. Rebalanced 2014-15 Tax Levy (f Total \* g) \$1,737,442

100.000000%  
 \$1,737,442

i. Base Mills Subject to Index 48.8000  
 (h / a \* 1000) if no reassessment  
 (h / (d-e) \* 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage 89.150000%  
 k. Tax Levy Needed \$1,724,044  
 (Approx. Tax Levy \* g)

89.150000%  
 \$1,724,044

III.

l. 2015-16 Real Estate Tax Rate 48.8000  
 (k / d \* 1000)

48.8000

m. Tax Levy Generated by Mills (l / 1000 \* d) \$1,724,044

\$1,724,044

n. Tax Levy minus Tax Relief for Homestead Exclusions \$1,583,224  
 (m - Amount of Tax Relief for Homestead Exclusions)

\$1,583,224

o. Net Tax Revenue Generated By Mills (n \* Est. Pct. Collection) \$1,411,444

\$1,411,444

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

Approx. Tax Revenue from RE Taxes: \$1,411,444  
 Amount of Tax Relief for Homestead Exclusions + \$140,820  
 Total Approx. Tax Revenue: \$1,552,264  
 Approx. Tax Levy for Tax Rate Calculation: \$1,724,044  
 Clarion

Total

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

Information Related to Property Tax Relief	
Assessed Value Exclusion per Homestead	\$2,644
Number of Homestead/Farmstead Properties	1,087
V. Median Assessed Value of Homestead Properties	\$13,554



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

Rate

Approx. Tax Revenue from RE Taxes: \$1,411,444  
 Amount of Tax Relief for Homestead Exclusions + \$140,820  
 Total Approx. Tax Revenue: \$1,552,264  
 Approx. Tax Levy for Tax Rate Calculation: \$1,724,044  
 Clarion

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$140,820	Lowering RE Tax Rate	\$140,820	\$281,640
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				<u>\$281,640</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
Clarion	35,328,762	48.8000	1,724,044			89.15000%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
<b>Totals:</b>	<b>35,328,762</b>		<b>1,724,044</b>	<b>140,820</b>	<b>1,583,224</b>	<b>89.15000%</b>	<b>1,411,444</b>

6120 Per Capita Taxes, Section 679

Rate	Estimated Revenue
5.00	9,471

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6140 <u>Current Act 511 Taxes - Flat Rate Assessments</u>				
6141 Per Capita Taxes, Act 511	\$5.00	\$0.00	9,300	9,300
6142 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143 Local Services / Occupational Privilege Taxes	\$5.00	\$0.00	6,000	6,000
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>15,300</b>	<b>15,300</b>

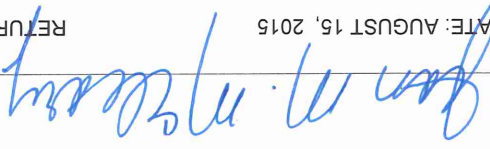
	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6150 <u>Current Act 511 Taxes - Proportional Assessments</u>				
6151 Earned Income Taxes, Act 511	0.50%	0.00%	286,366	286,366
6152 Occupation Taxes - Proportional Rate	30	0	450,000	83,440
6153 Real Estate Transfer Taxes	0.50%	0.00%	14,945	14,945
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>751,311</b>	<b>384,751</b>
<b>Total Act 511, Current Taxes</b>			<b>120,599,323</b>	<b>400,051</b>

Act 511 Tax Limit	Market Value	Mills	(511 Limit)
---	120,599,323	12	1,447,192



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

SIGNATURE OF SUPERINTENDENT	DATE
	6/30/15

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

The Estimated Ending Unassigned Fund Balance is within the allowable limits.  
 No  
 Yes

Total Budgeted Expenditures	\$11,822,474.00
Ending Unassigned Fund Balance	\$815,486.00
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.9%

If yes, see information below, taken from the 2015-2016 General Fund Budget.

Did you raise property taxes in SY 2015-2016 (compared to 2014-2015)?  
 Yes  
 No

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

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:

SCHOOL DISTRICT NAME	Union SD
COUNTY NAME	Clarion
AUN	106169003

(10/2010)

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

ITEM	AMOUNTS
1000 Instruction	
1100 Regular Programs - Elementary/Secondary	5,129,064
1200 Special Programs - Elementary/Secondary	824,039
1300 Vocational Education	395,000
1400 Other Instructional Programs - Elementary/Secondary	22,188
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>6,370,291</b>
2000 Support Services	
2100 Support Services - Pupil Personnel	486,168
2200 Support Services - Instructional Staff	192,970
2300 Support Services - Administration	948,307
2400 Support Services - Pupil Health	138,450
2500 Support Services - Business	261,983
2600 Operation & Maintenance of Plant Services	1,193,538
2700 Student Transportation Services	503,495
2800 Support Services - Central	274,732
2900 Other Support Services	5,750
<b>Total 2000 Support Services</b>	<b>4,005,393</b>
3000 Operation of Non-instructional Services	
3100 Food Services	0
3200 Student Activities	330,320
3300 Community Services	12,277
3400 Scholarships and Awards	0
<b>Total 3000 Operation of Non-instructional Services</b>	<b>342,597</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>10,718,281</b>
5000 Other Expenditures and Financing Uses	
5100 Debt Service	344,193
5200 Interfund Transfers - Out	760,000
5300 Transfers Involving Component Units	0
5500 Special and Extraordinary Items	0
5900 Budgetary Reserve	0
<b>Total Other Financing Uses</b>	<b>1,104,193</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>11,822,474</b>
Appropriation of Prior Year Fund Balance	0
<b>Total Appropriations</b>	<b>11,822,474</b>
<b>Ending Committed, Assigned and Unassigned Fund Balance</b>	<b>5,215,486</b>

Function-Object	Description	Amounts
<b>1000</b>	<b>INSTRUCTION</b>	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	2,746,749
200	Personnel Services-Employee Benefits	1,752,334
300	Purchased Professional & Technical Services	4,900
400	Purchased Property Services	23,500
500	Other Purchased Services	349,650
600	Supplies	151,406
700	Property	99,575
800	Other Objects	950
	Total Regular Programs - Elementary/Secondary	5,129,064
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	383,764
200	Personnel Services-Employee Benefits	221,944
300	Purchased Professional & Technical Services	185,000
400	Purchased Property Services	1,200
500	Other Purchased Services	4,600
600	Supplies	23,905
700	Property	2,600
800	Other Objects	1,026
	Total Special Programs - Elementary/Secondary	824,039
1300	Vocational Education	
100	Personnel Services-Salaries	47,141
200	Personnel Services-Employee Benefits	34,122
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	312,000
600	Supplies	300
700	Property	1,437
800	Other Objects	0
	Total Vocational Education	395,000
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	13,500
200	Personnel Services-Employee Benefits	4,638
300	Purchased Professional & Technical Services	1,500
400	Purchased Property Services	250
500	Other Purchased Services	700
600	Supplies	1,600
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	22,188

<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>6,370,291</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	265,252
200	Personnel Services-Employee Benefits	163,648
300	Purchased Professional & Technical Services	7,000
400	Purchased Property Services	500
500	Other Purchased Services	11,250
600	Supplies	28,673
700	Property	6,945
800	Other Objects	2,900
	Total Support Services - Pupil Personnel	486,168
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	110,665
200	Personnel Services-Employee Benefits	48,420
300	Purchased Professional & Technical Services	2,000
400	Purchased Property Services	1,012
500	Other Purchased Services	4,550
600	Supplies	26,323
700	Property	0
800	Other Objects	0
	Total Support Services - Instructional Staff	192,970
2300	Support Services - Administration	
100	Personnel Services-Salaries	448,810
200	Personnel Services-Employee Benefits	322,272
300	Purchased Professional & Technical Services	45,400
400	Purchased Property Services	31,800
500	Other Purchased Services	33,473
600	Supplies	49,377
700	Property	9,075
800	Other Objects	8,100
	Total Support Services - Administration	948,307
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	68,303
200	Personnel Services-Employee Benefits	49,247
300	Purchased Professional & Technical Services	7,500
400	Purchased Property Services	1,000
500	Other Purchased Services	800
600	Supplies	11,600
700	Property	0
800	Other Objects	0
	Total Support Services - Pupil Health	138,450



<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	133,120
200	Personnel Services-Employee Benefits	97,770
300	Purchased Professional & Technical Services	7,600
400	Purchased Property Services	9,700
500	Other Purchased Services	9,443
600	Supplies	3,850
700	Property	0
800	Other Objects	500
	Total Support Services - Business	261,983
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	415,734
200	Personnel Services-Employee Benefits	270,355
300	Purchased Professional & Technical Services	8,500
400	Purchased Property Services	171,200
500	Other Purchased Services	89,299
600	Supplies	213,300
700	Property	25,000
800	Other Objects	150
	Total Operation & Maintenance of Plant Services	1,193,538
2700	Student Transportation Services	
100	Personnel Services-Salaries	6,435
200	Personnel Services-Employee Benefits	4,458
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	492,202
600	Supplies	400
700	Property	0
800	Other Objects	0
	Total Student Transportation Services	503,495
2800	Support Services - Central	
100	Personnel Services-Salaries	106,248
200	Personnel Services-Employee Benefits	65,292
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	900
500	Other Purchased Services	3,100
600	Supplies	69,192
700	Property	30,000
800	Other Objects	0
	Total Support Services - Central	274,732

Function-Object	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	5,750
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	5,750
	Total Support Services	4,005,393
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	96,621
200	Personnel Services-Employee Benefits	32,676
300	Purchased Professional & Technical Services	57,300
400	Purchased Property Services	7,900
500	Other Purchased Services	51,800
600	Supplies	41,000
700	Property	35,723
800	Other Objects	7,300
	Total Student Activities	330,320

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	8,000
200	Personnel Services-Employee Benefits	2,777
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	1,500
	Total Community Services	12,277
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>342,597</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
	Total Facilities Acquisition, Construction and Improvement Services	0
5000	<b>OTHER EXPENDITURES AND FINANCING USES</b>	
5100	Debt Service	
800	Other Objects	84,193
900	Other Uses of Funds	260,000
	Total Debt Service	344,193
5200	Interfund Transfers - Out	
900	Other Uses of Funds	760,000
	Total Interfund Transfers - Out	760,000

<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>1,104,193</b>
	<b>TOTAL EXPENDITURES</b>	<b>11,822,474</b>



**LONG-TERM INDEBTEDNESS**

	<u>06/30/2015 Estimate</u>	<u>06/30/2016 Projection</u>
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	0	0
Bonds Payable	2,605,000	2,340,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	0	0
Authority Lease Obligations	0	0
<b>TOTAL LONG-TERM INDEBTEDNESS</b>	<b>2,605,000</b>	<b>2,340,000</b>

**SHORT-TERM PAYABLES**

General Fund	0	0
Other Funds	0	0
<b>TOTAL SHORT-TERM PAYABLES</b>	<b>0</b>	<b>0</b>

**TOTAL INDEBTEDNESS** 2,605,000

2,340,000

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

AUN: 106169003 Union SD

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

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

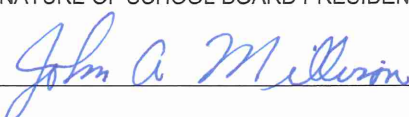
24 PS 6-687(a)(1)

(03/2006)

SCHOOL DISTRICT NAME Union SD	COUNTY NAME Clarion	AUN 106169003
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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 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 6-29-15
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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