

UNIONVILLE SEBEWAING AREA SCHOOL DISTRICT

Budget for Unionville-Sebewaing Area School District
JULY 01, 2026 - JUNE 30, 2027

2026-2027 ORIGINAL REVISION BUDGET
6/29/2026

Unionville-Sebewaing Area S. D.

Truth-in-taxation

The property tax millage rates proposed to be levied to support the proposed budgets are as follows:

			Expected Revenues
General Fund	18.0000	$	1,575,257

The above ad valorem tax millage will be levied on non-principal residence, non-qualified agricultural property, non-qualified forest property, non-supportive housing property, non-PSA-occupied property, and non-industrial property.

General Fund	6.0000	$	32,771

The above ad valorem tax millage will be levied on Commercial Personal Property.

GENERAL FUND

UNIONVILLE SEBEWAING AREA SCHOOL DISTRICT
BUDGET FOR THE GENERAL FUND
JULY 01, 2026 - JUNE 30, 2027
FINAL BUDGET
SUMMARY INFORMATION

	2023-2024 FINAL ACTUAL AUDITED	2024-2025 FINAL ACTUAL AUDITED	2025-2026 SKYWARD ORIGINAL BUDGET	2025-2026 FIRST REVISION BUDGET	2025-2026 FINAL REVISION BUDGET	2026-2027 SKYWARD ORIGINAL BUDGET	2026-2027 SKYWARD ORIGINAL CHANGE
TOTAL REVENUES	$ 9,773,782	$ 9,496,383	$ 9,273,554	$ 9,487,161	$ 9,520,217	$ 9,240,741	$ (279,476)
TOTAL EXPENDITURES	$ 9,336,368	$ 9,111,248	$ 9,272,712	$ 9,537,223	$ 9,544,204	$ 9,239,748	$ (304,456)
EXCESS REVENUES/(EXPENDITURES)	$ 437,414	$ 385,134	$ 843	$ (50,062)	$ (23,988)	$ 993	$ 24,980
PRIOR YEAR FUND BALANCE	$ 1,430,988	$ 1,868,402	$ 2,253,536	$ 2,253,536	$ 2,253,536	$ 2,229,548	
FUND BALANCE ENDING	$ 1,868,402	$ 2,253,536	$ 2,254,379	$ 2,203,474	$ 2,229,548	$ 2,230,541	
	20%	25%	24%	23%	23%	24%	

UNIONVILLE SEBEWAING AREA SCHOOL DISTRICT
BUDGET FOR THE GENERAL FUND
JULY 01, 2026 - JUNE 30, 2027
FINAL BUDGET
DETAILED REVENUE INFORMATION

	2023-2024 FINAL ACTUAL BUDGET	2024-2025 FINAL ACTUAL AUDITED	2025-2026 SKYWARD ORIGINAL BUDGET	2025-2026 FIRST REVISION BUDGET	2025-2026 FINAL REVISION BUDGET	2026-2027 SKYWARD ORIGINAL BUDGET	2026-2027 SKYWARD ORIGINAL CHANGE
REVENUE FROM LOCAL SOURCES							
Property Tax Levy	$ 1,382,729	$ 1,468,957	$ 1,532,393	$ 1,632,604	$ 1,623,938	$ 1,623,938	$ -
Earnings on investments and deposits	$ 74,493	$ 97,190	$ 88,916	$ 84,916	$ 75,988	$ 75,988	$ -
Other Local Revenues	$ 32,853	$ 60,663	$ 83,195	$ 103,397	$ 100,260	$ 81,112	$ (19,147)
Local Revenues - Athletics	$ 95,746	$ 62,518	$ 69,058	$ 79,902	$ 93,851	$ 93,851	$ -
Lease Revenue	$ 20,559	$ 14,140	$ 14,140	$ 12,000	$ 12,000	$ 12,000	$ -
Reimbursements and Refunds	$ 2	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL LOCAL REVENUES	**$ 1,606,382**	**$ 1,703,468**	**$ 1,787,701**	**$ 1,912,819**	**$ 1,906,037**	**$ 1,886,889**	**$ (19,147)**
STATE REVENUES							
Early Literacy	$ 8,853	$ 10,515	$ 10,515	$ -	$ -	$ -	$ -
Preschool GSRP	$ 134,457	$ 137,205	$ 157,064	$ 153,007	$ 153,007	$ 153,862	$ 856
Hold Harmless	$ 4,999,069	$ 4,754,073	$ 4,659,693	$ 4,955,627	$ 4,951,126	$ 4,859,859	$ (91,267)
Isolated District	$ 39,173	$ 40,015	$ 39,310	$ 41,898	$ 41,808	$ 41,808	$ -
Forfeited ORS Contributions	$ 3,337	$ 5,578	$ 5,578	$ 5,578	$ 8,717	$ 8,717	$ -
MPSERs Offset	$ 259,091	$ 424,152	$ 350,242	$ 60,775	$ 133,461	$ 133,461	$ -
MPSERs One Time Offset	$ -	$ 85,572	$ 85,572	$ -	$ -	$ -	$ -
MPSERs 147G Healthcare		$ 64,965	$ 74,969	$ -	$ -	$ -	$ -
MPSERs 27(L) Healthcare Offset		$ -	$ -	$ 60,836	$ 60,836	$ 60,836	$ -
MPSERs UAAL (Unfunded Actuarial Accrued Liability)	$ 720,790	$ 376,465	$ 376,465	$ 567,557	$ 567,557	$ 556,466	$ (11,090)
Headlee Obligation Data Collection	$ 19,677	$ 19,001	$ 18,667	$ 19,464	$ 19,428	$ 18,705	$ (723)
Section 31A -At Risk	$ 252,066	$ 384,529	$ 443,368	$ 472,413	$ 472,157	$ 472,157	$ -
First Robotics	$ 8,652	$ 16,222	$ 11,740	$ 11,500	$ 1,046	$ 1,046	$ -
Board Member Training	$ 693	$ -	$ -	$ -	$ -	$ -	$ -
Safety Grant MSP	$ -	$ -	$ -	$ -	$ -	$ -	$ -
97 Per Pupil Safety Grant	$ 37,345	$ 17,406	$ -	$ -	$ -	$ -	$ -
97c Security Risk Assesment	$ 4,000	$ -	$ -	$ -	$ -	$ -	$ -
97d Critical Incident Mapping	$ 6,000	$ 2,000	$ -	$ -	$ -	$ -	$ -
22l District Transporation Costs	$ -	$ 149,080	$ 104,342	$ 112,861	$ 118,147	$ 118,147	$ -
97i Firearms Detection Software	$ -	$ 115,000	$ -	$ -	$ -	$ -	$ -
23g Kids Back on Track	$ -	$ 36,717	$ 46,558	$ 43,841	$ 43,841	$ 43,841	$ -
35M Literacy Support		$ -	$ -	$ 85,561	$ 85,561	$ 85,561	$ -
Educator Compensation	$ -	$ 34,661	$ -	$ 94,097	$ 94,097	$ -	$ (94,097)
Enrollment Stabilization Funds	$ 77,756	$ 100,525	$ 98,775	$ -	$ -	$ -	$ -
35j Improvement and PD Grant	$ -	$ 37,728	$ 71,880	$ 71,880	$ 73,621	$ 73,621	$ -
67F Fasfa Completion Challenge	$ 2,650	$ 1,850	$ 38,104	$ 38,104	$ 38,104	$ 38,104	$ -

31aa Mental Health Grant	$ 66,034	$ -	$ -	$ -	$ -	$ -	$ -
31aa mental Health Grant #2	$ 28,450	$ 129,393	$ -	$ -	$ -	$ -	$ -
31aa mental Health Grant #3		$ -	$ 73,405	$ 73,405	$ 73,405	$ -	$ (73,405)
31O Nurse and Social Worker	$ 42,950	$ 21,259	$ -	$ -	$ -	$ -	$ -
SRO Officer	$ 24,772	$ 30,374	$ -	$ -	$ -	$ -	$ -
Talent Together		$ 59,464	$ -	$ -	$ -	$ -	$ -
61S FFA Grant		$ 48,000	$ -	$ -	$ -	$ -	$ -
104 Benchmark Assessments	$ 5,425	$ 5,386	$ 5,386	$ -	$ -	$ -	$ -
Section 51C - Spec. Ed. Headlee	$ 189,484	$ 102,738	$ 209,579	$ 94,691	$ 81,432	$ 94,691	$ 13,259
CTE Per Pupil Incentive	$ (3,947)	$ 6,263	$ 6,263	$ 17,303	$ 17,303	$ 17,303	$ -
Voc Ed	$ (8,186)	$ 1,811	$ 1,811	$ 4,574	$ 4,574	$ 4,574	$ -
EGLE Bus Grant	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL STATE REVENUES	**$ 6,918,591**	**$ 7,217,949**	**$ 6,889,287**	**$ 6,984,970**	**$ 7,039,227**	**$ 6,782,759**	**$ (256,468)**
FEDERAL REVENUES							
IDEA Flowthrough	$ 257,169	$ 243,310	$ 254,113	$ 240,467	$ 240,467	$ 240,467	$ -
HRA Grant		$ 13,501	$ -	$ -	$ -	$ -	$ -
Title I	$ 99,526	$ 116,088	$ 124,889	$ 144,190	$ 144,190	$ 144,190	$ -
Title II	$ 18,947	$ 19,027	$ 18,000	$ 23,118	$ 23,118	$ 23,118	$ -
Title IV	$ 8,334	$ 11,640	$ 10,000	$ 15,068	$ 15,068	$ 15,068	$ -
ESSER II	$ -	$ -	$ -	$ -	$ -	$ -	$ -
ESSER III Payment	$ 129,802	$ -	$ -	$ -	$ -	$ -	$ -
11T Equalization	$ 28,902	$ 23,786	$ -	$ -	$ -	$ -	$ -
ERATE/USF FUNDING	$ 5,067	$ -	$ -	$ -	$ -	$ -	$ -
EPA CLEAN BUS GRANT	$ 394,967	$ -	$ -	$ -	$ -	$ -	$ -
Summer School	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unrestricted	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL FEDERAL REVENUES	**$ 942,714**	**$ 427,351**	**$ 407,002**	**$ 422,843**	**$ 422,843**	**$ 422,843**	**$ -**
INCOMING TRANSFERS							
Transfers from other governmental units	$ 170,429	$ 147,614	$ 188,623	$ 165,574	$ 151,081	$ 147,230	$ (3,851)
TOTAL INCOMING TRANSFERS	**$ 170,429**	**$ 147,614**	**$ 188,623**	**$ 165,574**	**$ 151,081**	**$ 147,230**	**$ (3,851)**
FINANCING SOURCES							
Sale of Capital Assets	$ 4,000	$ -	$ -	$ -	$ -	$ -	$ -
Lease Proceeds	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Insurance Reimbursements	$ 111,593	$ -	$ -	$ -	$ -	$ -	$ -
SALE OF CAPITAL ASSETS	**$ 115,593**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
FUND MODIFICATIONS							
Transfer from Food Service Fund	$ 20,074	$ -	$ 941	$ 956	$ 1,029	$ 1,020	$ (9)
TOTAL TRANSFERS	**$ 20,074**	**$ -**	**$ 941**	**$ 956**	**$ 1,029**	**$ 1,020**	**$ (9)**
GRAND TOTAL OF ALL REVENUE AND TRANSFERS	**$ 9,773,784**	**$ 9,496,383**	**$ 9,273,554**	**$ 9,487,161**	**$ 9,520,217**	**$ 9,240,741**	**$ (279,476)**
	$ (9,773,783.93)	$ (9,496,382.51)	$ (9,273,554.24)	$ (9,487,161.24)	$ (9,520,216.53)	$ (9,240,740.98)	$ 279,475.55
	-	-	-	-	-	-	-

UNIONVILLE SEBEWAING AREA SCHOOL DISTRICT
BUDGET FOR THE GENERAL FUND
JULY 01, 2026 - JUNE 30, 2027
FINAL BUDGET
DETAILED EXPENDITURE INFORMATION

	2023-2024 FINAL ACTUAL BUDGET	2024-2025 FINAL ACTUAL AUDITED	2025-2026 SKYWARD ORIGINAL BUDGET	2025-2026 FIRST REVISION BUDGET	2025-2026 FINAL REVISION BUDGET	2026-2027 SKYWARD ORIGINAL BUDGET	2026-2027 ORIGINAL CHANGE
PROGRAM BUDGET							
State and Local Funded Programs							
Elementary	$ 1,643,473	$ 1,735,990	$ 1,833,959	$ 1,864,268	$ 1,864,581	$ 1,874,421	$ 9,840
Middle/High School	$ 2,256,741	$ 2,154,015	$ 2,248,588	$ 2,250,304	$ 2,251,256	$ 2,075,028	$ (176,228)
GSRP	$ 134,457	$ 137,205	$ 157,064	$ 153,007	$ 153,007	$ 153,765	$ 759
Robotics	$ 8,652	$ 16,222	$ 11,740	$ 11,500	$ 1,046	$ 1,046	$ -
Band	$ 28,797	$ 29,564	$ 35,377	$ 35,317	$ 29,222	$ 30,999	$ 1,777
Itinerants (IDEA)	$ 257,169	$ 243,310	$ 254,113	$ 240,467	$ 240,467	$ 240,467	$ -
Local Special Education	$ 201,619	$ 159,652	$ 191,196	$ 215,579	$ 226,940	$ 218,922	$ (8,018)
Early Child Special Education	$ 94,397	$ 94,876	$ 104,920	$ 95,765	$ 85,741	$ 87,409	$ 1,668
Vocational Education	$ 48,279	$ 102,439	$ 63,900	$ 64,494	$ 55,729	$ 56,154	$ 425
Truancy	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ -
Counselors	$ 120,538	$ 9,865	$ 12,895	$ 10,372	$ 9,491	$ 9,699	$ 208
Crossing Guards	$ 16,430	$ 4,348	$ 6,597	$ 3,630	$ 1,900	$ 1,900	$ -
Resource Officer	$ 24,772	$ 30,374	$ -	$ -	$ -	$ 75,000	$ 75,000
Library	$ 22,948	$ 19,951	$ 23,667	$ 24,313	$ 22,313	$ 21,364	$ (949)
Audio Visual	$ 6,814	$ 6,172	$ 7,404	$ 7,349	$ 6,349	$ 6,284	$ (65)
Board of Education	$ 46,147	$ 73,063	$ 79,400	$ 79,400	$ 57,750	$ 65,286	$ 7,536
Executive Admin	$ 266,535	$ 283,920	$ 282,432	$ 331,053	$ 331,494	$ 307,735	$ (23,758)
Grant Writer	$ (0)	$ -	$ -	$ -	$ -	$ -	$ -
Office of the Principal	$ 459,934	$ 448,314	$ 468,888	$ 463,006	$ 463,602	$ 489,700	$ 26,098
Business Office	$ 265,523	$ 301,132	$ 306,958	$ 308,364	$ 310,204	$ 229,500	$ (80,704)
Academic Assessment	$ 21,743	$ 14,413	$ 19,516	$ 9,102	$ 8,293	$ 9,013	$ 720
Other Business Services	$ 48,470	$ 78,811	$ 51,196	$ 51,511	$ 53,477	$ 78,477	$ 25,000
Armbruster Drain	$ 7,483	$ -	$ -	$ -	$ -	$ -	$ -
Maintenance and Operations	$ 1,011,592	$ 920,533	$ 982,130	$ 984,780	$ 1,015,182	$ 1,022,522	$ 7,341
Safety Improvements	$ 47,345	$ 134,406	$ -	$ -	$ -	$ -	$ -
Transportation	$ 332,391	$ 311,069	$ 332,159	$ 332,708	$ 331,951	$ 331,359	$ (592)
Communication Services	$ 7,100	$ 7,455	$ 7,455	$ 7,455	$ 12,413	$ -	$ (12,413)
Computer System Dept	$ 283,792	$ 282,108	$ 261,240	$ 245,719	$ 240,157	$ 293,624	$ 53,466
Athletics	$ 288,161	$ 319,677	$ 345,261	$ 345,790	$ 345,554	$ 342,612	$ (2,942)
At Risk	$ 252,066	$ 384,529	$ 443,369	$ 472,413	$ 472,157	$ 472,157	$ 0
Early Literacy	$ 8,853	$ 10,515	$ 10,515	$ -	$ -	$ -	$ -

Summer School	$ 2,048	$ -	$ -	$ -	$ -	$ -	$ -
31o Nurse and Social Worker	$ 42,950	$ 21,259	$ -	$ -	$ -	$ -	$ -
31aa Mental Health Costs	$ 94,484	$ 129,393	$ 73,405	$ 73,405	$ 73,405	$ -	$ (73,405)
67f Fafsa Completion	$ 2,650	$ 1,850	$ 38,104	$ 38,104	$ 38,104	$ 38,104	$ -
Educator Compensation	$ -	$ 34,661	$ -	$ 94,097	$ 94,097	$ -	$ (94,097)
35j Improvement and PD Grant	$ -	$ 37,728	$ 71,880	$ 71,880	$ 73,621	$ 73,621	$ -
23g Kids Back on Track	$ -	$ 36,717	$ 46,558	$ 43,841	$ 43,841	$ 43,841	$ -
35M Committee fof Literacy Achievement	$ -	$ -	$ -	$ 85,561	$ 85,561	$ 85,561	$ -
Talent Together	$ -	$ 59,464	$ -	$ -	$ -	$ -	$ -
Jean Smith Grant	$ -	$ 4,450	$ 40,550	$ 40,550	$ 40,550	$ 40,550	$ -
Fund Modification (Transfers Out)	$ -	$ -	$ 6,000	$ 12,000	$ -	$ -	$ -
Prior Period Adjustments	$ -	$ -	$ -	$ -	$ 39,255	$ -	$ (39,255)
Federally Funded Programs							
IDEA Flowthrough	$ 257,169	$ 243,310	$ 254,113	$ 240,467	$ 240,467	$ 239,775	$ (692)
HRA Grant	$ -	$ 13,501	$ -	$ -	$ -	$ -	$ -
Title I Part A	$ 99,526	$ 116,088	$ 124,889	$ 144,190	$ 144,190	$ 144,190	$ 0
Title II Part A	$ 18,947	$ 19,027	$ 18,000	$ 23,118	$ 23,118	$ 23,118	$ -
Title IV	$ 8,334	$ 11,640	$ 10,000	$ 15,068	$ 15,068	$ 15,068	$ -
ESSER III	$ 129,802	$ -	$ -	$ -	$ -	$ -	$ -
EPA Clean Bus Grant	$ 394,967	$ -	$ -	$ -	$ -	$ -	$ -
11T Equalization	$ 28,902	$ 23,786	$ -	$ -	$ -	$ -	$ -
Indirect Costs	$ -	$ -	$ -	$ -	$ -	$ (1,175)	$ (1,175)
Community Services							
Custody and Care of Children	$ -	$ 75	$ 75	$ 75	$ 75	$ 75	$ -
Debt Financing							
Lease	$ 41,371	$ 41,371	$ 44,201	$ 44,201	$ 39,578	$ 39,578	$ -
GRAND TOTAL OF ALL EXPENDITURES AND TRANSFERS	**$ 9,336,368**	**$ 9,111,248**	**$ 9,272,712**	**$ 9,537,223**	**$ 9,544,204**	**$ 9,239,748**	**$ (304,456)**

(Note: Presented on a program level; functional code budget page is the official budget document)

	$ 9,336,368.01	$ 9,111,248.39	$ 9,272,711.56	$ 9,537,222.89	$ 9,544,204.36	$ 9,239,748.33	$ (304,456.03)
	$ -	$ -	$ -	$ -	$ -	$ -	$ -

2022-2023	$ 9,150.00	
2023-2024 original	$ 9,550.00	
2023-2024 final	$ 9,608.00	
2024-2025 projected	$ 9,849.00	
2024-2025 Actual	$ 9,608.00	
2025-2026 Actual	$ 10,050.00	
2026-2027 Projected	$ 10,250.00	Up $200
2022-2023	694	
2023-2024 original	673	
2023-2024 final	673.16	
2024-2025 projected	660.05	
2024-2025 MSDS	648.7	
2025-2026 Actual	656.48	
2026-2027 projected	630.91	Down 26

FOOD SERVICE

UNIONVILLE SEBEWAING AREA SCHOOL DISTRICT
BUDGET FOR THE FOOD SERVICE FUND
JULY 01, 2026 - JUNE 30, 2027
FINAL BUDGET
SUMMARY INFORMATION

	2024-2025 FINAL ACTUAL AUDITED	2025-2026 ORIGINAL BUDGET	2026-2027 SKYWARD ORIGINAL BUDGET	2026-2027 ORIGINAL CHANGE
TOTAL REVENUES	$ 739,118	$ 725,936	$ 780,279	$ -
TOTAL EXPENDITURES	$ 741,914	$ 723,943	$ 765,002	$ -
EXCESS REVENUES/(EXPENDITURES)	$ (2,797)	$ 1,993	$ 15,277	$ -
PRIOR YEAR FUND BALANCE	$ 141,626	$ 138,830	$ 154,107	
FUND BALANCE ENDING	$ 138,830	$ 140,822	$ 169,383	

UNIONVILLE SEBEWAING AREA SCHOOL DISTRICT
BUDGET FOR THE FOOD SERVICE FUND
JULY 01, 2026 - JUNE 30, 2027
FINAL BUDGET
DETAILED REVENUE INFORMATION

	2024-2025 FINAL ACTUAL AUDITED	2025-2026 ORIGINAL BUDGET	2026-2027 SKYWARD ORIGINAL BUDGET	2026-2027 ORIGINAL CHANGE
REVENUE FROM LOCAL SOURCES				
Other Local Revenues	$ 59,704	$ 55,879	$ 48,553	$ -
TOTAL LOCAL REVENUES	**$ 59,704**	**$ 55,879**	**$ 48,553**	**$ -**
REVENUE FROM STATE SOURCES				
State Aid Revenue	$ 145,594	$ 155,895	$ 136,265	$ -
TOTAL STATE REVENUES	**$ 145,594**	**$ 155,895**	**$ 136,265**	**$ -**
REVENUE FROM FEDERAL SOURCES				
National School Lunch Program	$ 289,654	$ 283,673	$ 311,138	$ -
Seamless Summer Option - Breakfast	$ -	$ -	$ -	$ -
Seamless Summer Option - Lunch	$ -	$ -	$ -	$ -
Summer Food Service Program	$ 213,160	$ 191,536	$ 260,125	$ -
Breakfast Expansion Grant	$ -	$ -	$ -	$ -
Pandemic EBT	$ -	$ -	$ -	$ -
Supply Chain Assistance	$ -	$ -	$ -	$ -
Local Food for Schools	$ -	$ -	$ -	$ -
Commodities	$ 31,005	$ 32,953	$ 24,198	$ -
TOTAL FEDERAL REVENUES	**$ 533,819**	**$ 508,162**	**$ 595,460**	**$ -**
REVENUE FROM FUND MODIFICATIONS				
Transfer from General Fund	$ -	$ 6,000	$ -	$ -
TOTAL FUND MODIFICATIONS	**$ -**	**$ 6,000**	**$ -**	**$ -**
GRAND TOTAL OF ALL REVENUE AND TRANSFERS	**$ 739,118**	**$ 725,936**	**$ 780,279**	**$ -**

UNIONVILLE SEBEWAING AREA SCHOOL DISTRICT
BUDGET FOR THE FOOD SERVICE FUND
JULY 01, 2026 - JUNE 30, 2027
FINAL BUDGET
DETAILED EXPENDITURE INFORMATION

	2024-2025 FINAL ACTUAL AUDITED	2025-2026 ORIGINAL BUDGET	2026-2027 SKYWARD ORIGINAL BUDGET	2026-2027 ORIGINAL CHANGE
FUNCTIONAL LEVEL AND TITLE				
261 OPERATIONS AND MAINTENANCE				
261 Operations and Maintenance	$ -	$ -	$ -	$ -
290 SUPPORT SERVICE OTHER				
297 Food Services	$ 741,914	$ 723,002	$ 763,982	$ -
610 TRANSFERS				
611 Transfer to Other Funds	$ -	$ 941	$ 1,020	$ -
GRAND TOTAL OF ALL EXPENDITURES AND TRANSFERS	**$ 741,914**	**$ 723,943**	**$ 765,002**	**$ -**
	$ 741,914	$ 723,943	$ 765,002	$ -
	$ -	$ -	$ -	$ -

STUDENT SCHOOL ACTIVITY FUND

UNIONVILLE SEBEWAING AREA SCHOOL DISTRICT
BUDGET FOR THE STUDENT/SCHOOL ACTIVITY FUND
JULY 01, 2026 - JUNE 30, 2027
FINAL BUDGET
SUMMARY INFORMATION

	2024-2025 FINAL ACTUAL AUDITED	2025-2026 ORIGINAL BUDGET	2026-2027 SKYWARD ORIGINAL BUDGET	2026-2027 ORIGINAL CHANGE
TOTAL REVENUES	$ 258,932	$ 239,009	$ 239,441	$ -
TOTAL EXPENDITURES	$ 213,480	$ 225,230	$ 225,868	$ -
EXCESS REVENUES/(EXPENDITURES)	$ 45,451	$ 13,779	$ 13,574	$ -
PRIOR YEAR FUND BALANCE	$ 236,421	$ 281,872	$ 295,446	
FUND BALANCE ENDING	$ 281,872	$ 295,651	$ 309,019	

UNIONVILLE SEBEWAING AREA SCHOOL DISTRICT
BUDGET FOR THE STUDENT/SCHOOL ACTIVITY FUND
JULY 01, 2026 - JUNE 30, 2027
FINAL BUDGET
DETAILED REVENUE INFORMATION

	2024-2025 FINAL ACTUAL AUDITED	2025-2026 ORIGINAL BUDGET	2026-2027 SKYWARD ORIGINAL BUDGET	2026-2027 ORIGINAL CHANGE
REVENUE FROM LOCAL SOURCES				
Other Student Activity Income	$ 258,932	$ 239,009	$ 239,441	$ -
TOTAL LOCAL REVENUES	**$ 258,932**	**$ 239,009**	**$ 239,441**	**$ -**
REVENUE FROM FUND MODIFICATIONS				
Transfer from General Fund	$ -	$ -	$ -	$ -
TOTAL FUND MODIFICATIONS	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL OF ALL REVENUE AND TRANSFERS	**$ 258,932**	**$ 239,009**	**$ 239,441**	**$ -**

UNIONVILLE SEBEWAING AREA SCHOOL DISTRICT
BUDGET FOR THE STUDENT/SCHOOL ACTIVITY FUND
JULY 01, 2026 - JUNE 30, 2027
FINAL BUDGET
DETAILED EXPENDITURE INFORMATION

	2024-2025 FINAL ACTUAL AUDITED	2025-2026 ORIGINAL BUDGET	2026-2027 SKYWARD ORIGINAL BUDGET	2026-2027 ORIGINAL CHANGE
FUNCTIONAL LEVEL AND TITLE				
296 OTHER STUDENT/SCHOOL ACTIVITY				
296 Student/School Activity	$ 213,480	$ 225,230	$ 225,868	$ -
GRAND TOTAL OF ALL EXPENDITURES AND TRANSFERS	**$ 213,480**	**$ 225,230**	**$ 225,868**	**$ -**

DEBT SERVICE FUND

2006 REFUNDING BOND

2013 BOND

UNIONVILLE SEBEWAING AREA SCHOOL DISTRICT
BUDGET FOR THE DEBT SERVICE FUND
JULY 01, 2026 - JUNE 30, 2027
FINAL BUDGET
SUMMARY INFORMATION

	2024-2025 FINAL ACTUAL AUDITED	2025-2026 SKYWARD ORIGINAL BUDGET	2026-2027 SKYWARD ORIGINAL BUDGET	2026-2027 ORIGINAL CHANGE
TOTAL REVENUES	$ 1,245,504	$ 1,243,712	$ 1,332,978	$ -
TOTAL EXPENDITURES	$ 1,304,343	$ 1,304,343	$ 1,304,514	$ -
EXCESS REVENUES/(EXPENDITURES)	$ (58,839)	$ (60,630)	$ 28,463	$ -
PRIOR YEAR FUND BALANCE	$ 157,204	$ 98,365	$ 126,828	
FUND BALANCE ENDING	$ 98,365	$ 37,735	$ 155,292	

UNIONVILLE SEBEWAING AREA SCHOOL DISTRICT
BUDGET FOR THE DEBT SERVICE FUND
JULY 01, 2026 - JUNE 30, 2027
FINAL BUDGET
DETAILED REVENUE INFORMATION

	2024-2025 FINAL ACTUAL AUDITED	2025-2026 SKYWARD ORIGINAL BUDGET	2026-2027 SKYWARD ORIGINAL BUDGET	2026-2027 ORIGINAL CHANGE
REVENUE FROM LOCAL SOURCES				
Property Taxes	$ 1,244,606	$ 1,243,712	$ 1,332,978	$ -
Penalties and Interest on Delinquent Taxes	$ -	$ -	$ -	$ -
IFT Revenue	$ -	$ -	$ -	$ -
Earnings on Investments	$ 897	$ -	$ -	$ -
TOTAL LOCAL REVENUES	**$ 1,245,504**	**$ 1,243,712**	**$ 1,332,978**	**$ -**
GRAND TOTAL OF ALL REVENUE AND TRANSFERS	**$ 1,245,504**	**$ 1,243,712**	**$ 1,332,978**	**$ -**

UNIONVILLE SEBEWAING AREA SCHOOL DISTRICT
BUDGET FOR THE DEBT SERVICE FUND
JULY 01, 2026 - JUNE 30, 2027
FINAL BUDGET
DETAILED EXPENDITURE INFORMATION

	2024-2025 FINAL ACTUAL AUDITED	2025-2026 SKYWARD ORIGINAL BUDGET	2026-2027 SKYWARD ORIGINAL BUDGET	2026-2027 ORIGINAL CHANGE
FUNCTIONAL LEVEL AND TITLE				
511 DEBT SERVICE				
252 Fiscal Services	$ -	$ -	$ -	$ -
259 Business Services	$ -	$ -	$ -	$ -
511 Debt Service	$ 1,304,343	$ 1,304,343	$ 1,304,514	$ -
633 Transfer from other Funds	$ -	$ -	$ -	$ -
GRAND TOTAL OF ALL EXPENDITURES AND TRANSFERS	**$ 1,304,343**	**$ 1,304,343**	**$ 1,304,514**	**$ -**

DEBT SERVICE FUND
2020 TECHNOLOGY BOND

UNIONVILLE SEBEWAING AREA SCHOOL DISTRICT
BUDGET FOR THE DEBT SERVICE FUND
JULY 01, 2026 - JUNE 30, 2027
FINAL BUDGET
SUMMARY INFORMATION

	2024-2025 FINAL ACTUAL AUDITED	2025-2026 SKYWARD ORIGINAL BUDGET	2026-2027 SKYWARD ORIGINAL BUDGET	2026-2027 ORIGINAL CHANGE
TOTAL REVENUES	$ 224,778	$ 212,614	$ 50,458	$ -
TOTAL EXPENDITURES	$ 210,412	$ 210,412	$ 62,270	$ -
EXCESS REVENUES/(EXPENDITURES)	$ 14,366	$ 2,203	$ (11,812)	$ -
PRIOR YEAR FUND BALANCE	$ 31,307	$ 45,673	$ 33,861	
FUND BALANCE ENDING	$ 45,673	$ 47,875	$ 22,049	

UNIONVILLE SEBEWAING AREA SCHOOL DISTRICT
BUDGET FOR THE DEBT SERVICE FUND
JULY 01, 2026 - JUNE 30, 2027
FINAL BUDGET
DETAILED REVENUE INFORMATION

	2024-2025 FINAL ACTUAL AUDITED	2025-2026 SKYWARD ORIGINAL BUDGET	2026-2027 SKYWARD ORIGINAL BUDGET	2026-2027 ORIGINAL CHANGE
REVENUE FROM LOCAL SOURCES				
Property Taxes	$ 224,671	$ 212,510	$ 50,377	$ -
IFT Revenue	$ -	$ -	$ -	$ -
Earnings on Investments	$ 107	$ 105	$ 12	$ -
Transfer from Other Funds	$ -	$ -	$ -	$ -
TOTAL LOCAL REVENUES	**$ 224,778**	**$ 212,614**	**$ 50,389**	**$ -**
GRAND TOTAL OF ALL REVENUE AND TRANSFERS	**$ 224,778**	**$ 212,614**	**$ 50,389**	**$ -**

BUDGET FOR THE DEBT SERVICE FUND
JULY 01, 2026 - JUNE 30, 2027
FINAL BUDGET
DETAILED EXPENDITURE INFORMATION

	2024-2025 FINAL ACTUAL AUDITED	2025-2026 SKYWARD ORIGINAL BUDGET	2026-2027 SKYWARD ORIGINAL BUDGET	2026-2027 ORIGINAL CHANGE
FUNCTIONAL LEVEL AND TITLE				
511 DEBT SERVICE				
511 Debt Service	$ 210,412	$ 210,412	$ 62,270	$ -
GRAND TOTAL OF ALL EXPENDITURES AND TRANSFERS	**$ 210,412**	**$ 210,412**	**$ 62,270**	**$ -**

DEBT SERVICE FUND
2020 CAPITAL PROJECTS BOND

UNIONVILLE SEBEWAING AREA SCHOOL DISTRICT
BUDGET FOR THE DEBT SERVICE FUND
JULY 01, 2026 - JUNE 30, 2027
FINAL BUDGET
SUMMARY INFORMATION

	2024-2025 FINAL ACTUAL AUDITED	2025-2026 SKYWARD ORIGINAL BUDGET	2026-2027 SKYWARD ORIGIANL BUDGET	2026-2027 ORIGIANL BUDGET
TOTAL REVENUES	$ 178,454	$ 178,319	$ 316,515	$ -
TOTAL EXPENDITURES	$ 156,850	$ 156,850	$ 308,400	$ -
EXCESS REVENUES/(EXPENDITURES)	$ 21,604	$ 21,469	$ 8,115	$ -
PRIOR YEAR FUND BALANCE	$ 32,533	$ 54,137	$ 62,252	
FUND BALANCE ENDING	$ 54,137	$ 75,606	$ 70,367	

UNIONVILLE SEBEWAING AREA SCHOOL DISTRICT
BUDGET FOR THE DEBT SERVICE FUND
JULY 01, 2026 - JUNE 30, 2027
FINAL BUDGET
DETAILED REVENUE INFORMATION

	2024-2025 FINAL ACTUAL AUDITED	2025-2026 SKYWARD ORIGINAL BUDGET	2026-2027 SKYWARD ORIGIANL BUDGET	2026-2027 ORIGIANL BUDGET
REVENUE FROM LOCAL SOURCES				
Property Taxes	$ 178,310	$ 178,182	$ 316,317	$ -
IFT Revenue	$ -	$ -	$ -	$ -
Earnings on Investments	$ 144	$ 137	$ 198	$ -
TOTAL LOCAL REVENUES	**$ 178,454**	**$ 178,319**	**$ 316,515**	**$ -**
REVENUE FROM OTHER FINANCING SERVICES				
Transfer from Other Funds	$ -	$ -	$ -	$ -
TOTAL FINANCING REVENUES	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL OF ALL REVENUE AND TRANSFERS	**$ 178,454**	**$ 178,319**	**$ 316,515**	**$ -**

UNIONVILLE SEBEWAING AREA SCHOOL DISTRICT
BUDGET FOR THE DEBT SERVICE FUND
JULY 01, 2026 - JUNE 30, 2027
FINAL BUDGET
DETAILED EXPENDITURE INFORMATION

	2024-2025 FINAL ACTUAL AUDITED	2025-2026 SKYWARD ORIGINAL BUDGET	2026-2027 SKYWARD ORIGIANL BUDGET	2026-2027 ORIGIANL BUDGET
FUNCTIONAL LEVEL AND TITLE				
511 DEBT SERVICE				
511 Debt Service	$ 156,850	$ 156,850	$ 308,400	$ -
GRAND TOTAL OF ALL EXPENDITURES AND TRANSFERS	**$ 156,850**	**$ 156,850**	**$ 308,400**	**$ -**

SINKING FUND

BUDGET FOR THE SINKING FUND

Unionville - Sebewaing Area S. D.
JULY 01, 2026 - JUNE 30, 2027
FINAL BUDGET

SUMMARY INFORMATION

	2024-2025 FINAL ACTUAL AUDITED	2025-2026 SKYWARD ORIGINAL BUDGET	2026-2027 SKYWARD ORIGINAL BUDGET	2026-2027 ORIGINAL CHANGE
TOTAL REVENUES	$ 392,268	$ 392,001	$ -	$ (404,698)
TOTAL EXPENDITURES	$ 280,666	$ 249,916	$ 200,160	$ -
EXCESS REVENUES/(EXPENDITURES)	$ 111,601	$ 142,085	$ (200,160)	$ (404,698)
PRIOR YEAR FUND BALANCE	$ 881,923	$ 993,524	$ 1,198,062	
FUND BALANCE ENDING	$ 993,524	$ 1,135,609	$ 997,902	

BUDGET FOR THE SINKING FUND
Unionville - Sebewaing Area S. D.
JULY 01, 2026 - JUNE 30, 2027
FINAL BUDGET
DETAILED REVENUE INFORMATION

	2024-2025 FINAL ACTUAL AUDITED	2025-2026 SKYWARD ORIGINAL BUDGET	2026-2027 SKYWARD ORIGINAL BUDGET	2026-2027 ORIGINAL CHANGE
REVENUE FROM LOCAL SOURCES				
Property Taxes	$ 392,268	$ 392,001	$ -	$ (404,577)
Penalties and Interest on Delinquent Taxes	$ -	$ -	$ -	$ -
IFT Revenue	$ -	$ -	$ -	$ -
Earnings on Investments	$ -	$ -	$ -	$ -
TOTAL LOCAL REVENUES	**$ 392,268**	**$ 392,001**	**$ -**	**$ (404,577)**
REVENUE FROM EXTRA ORDINARY SOURCES				
Extra Ordinary Insurance Reimbursements	$ -	$ -	$ -	$ -
TOTAL FEDERAL REVENUES	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL OF ALL REVENUE AND TRANSFERS	**$ 392,268**	**$ 392,001**	**$ -**	**$ (404,577)**

BUDGET FOR THE SINKING FUND
Unionville - Sebewaing Area S. D.
JULY 01, 2026 - JUNE 30, 2027
FINAL BUDGET
DETAILED EXPENDITURE INFORMATION

	2024-2025 FINAL ACTUAL AUDITED	2025-2026 SKYWARD ORIGINAL BUDGET	2026-2027 SKYWARD ORIGINAL BUDGET	2026-2027 ORIGINAL CHANGE
FUNCTIONAL LEVEL AND TITLE				
200 SUPPORTING SERVICES				
SUPPORT SERVICES BUSINESS				
252 Fiscal Services	$ -	$ -	$ -	$ -
259 Business Services	$ -	$ -	$ -	$ -
400 PAYMENTS FOR FACILITIES				
FACILITIES IMPROVEMENTS				
452 Dues and Fees	$ -	$ -	$ 9,984	$ -
456 Building Improvement Services	$ 280,666	$ 249,916	$ 190,177	$ -
459 Other Facility Services	$ -	$ -	$ -	$ -
GRAND TOTAL OF ALL EXPENDITURES AND TRANSFERS	**$ 280,666**	**$ 249,916**	**$ 200,160**	**$ -**

CAPITAL PROJECT FUND
2020 TECHNOLOGY BOND

BUDGET FOR THE 2020 TECHNOLOGY FUND

Unionville - Sebewaing Area S. D.

JULY 01, 2026 - JUNE 30, 2027

FINAL BUDGET

SUMMARY INFORMATION

	2024-2025 FINAL ACTUAL AUDITED	2025-2026 SKYWARD ORIGINAL BUDGET	2026-2027 SKYWARD ORIGINAL BUDGET	2026-2027 ORIGINAL CHANGE
TOTAL REVENUES	$ 520,361	$ 16,828	$ 11,716	$ -
TOTAL EXPENDITURES	$ 209,210	$ 155,442	$ 83,256	$ -
EXCESS REVENUES/(EXPENDITURES)	$ 311,152	$ (138,613)	$ (71,540)	$ -
PRIOR YEAR FUND BALANCE	$ 149,256	$ 460,408	$ 388,868	
FUND BALANCE ENDING	$ 460,408	$ 321,795	$ 317,328	

BUDGET FOR THE 2020 TECHNOLOGY FUND
Unionville - Sebewaing Area S. D.
FINAL BUDGET
DETAILED REVENUE INFORMATION

	2024-2025 FINAL ACTUAL AUDITED	2025-2026 SKYWARD ORIGINAL BUDGET	2026-2027 SKYWARD ORIGINAL BUDGET	2026-2027 ORIGINAL CHANGE
REVENUE FROM LOCAL SOURCES				
Earnings on Investments	$ 20,361	$ 16,828	$ 11,716	$ -
TOTAL LOCAL REVENUES	**$ 20,361**	**$ 16,828**	**$ 11,716**	**$ -**
REVENUE FROM LOCAL OTHER PUBLIC SCHOOLS				
Distributions from Public Schools	$ -	$ -	$ -	$ -
TOTAL PUBLIC SCHOOL REVENUES	**$ -**	**$ -**	**$ -**	**$ -**
REVENUE FROM FINANCING SOURCES				
Other Financing Revenues	$ 500,000	$ -	$ -	$ -
TOTAL FINANCING REVENUES	**$ 500,000**	**$ -**	**$ -**	**$ -**
GRAND TOTAL OF ALL REVENUE AND TRANSFERS	**$ 520,361**	**$ 16,828**	**$ 11,716**	**$ -**

BUDGET FOR THE 2016 TECHNOLOGY FUND
Unionville - Sebewaing Area S. D.
FINAL BUDGET
DETAILED EXPENDITURE INFORMATION

	2024-2025 FINAL ACTUAL AUDITED	2025-2026 SKYWARD ORIGINAL BUDGET	2026-2027 SKYWARD ORIGINAL BUDGET	2026-2027 ORIGINAL CHANGE
FUNCTIONAL LEVEL AND TITLE				
200 SUPPORTING SERVICES				
SUPPORT SERVICES BUSINESS				
225 Instruction Related Technology	$ 184,397	$ 155,442	$ 83,256	$ -
266 Security Services	$ -	$ -	$ -	$ -
511 DEBT SERVICE				
511 Debt Service	$ 24,813	$ -	$ -	$ -
GRAND TOTAL OF ALL EXPENDITURES AND TRANSFERS	**$ 209,210**	**$ 155,442**	**$ 83,256**	**$ -**