


FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

6/20/2019

Date



Secretary of the Board - Original Signature Required

6/20/2019

Date



Chief School Administrator - Original Signature Required

6/20/2019

Date

Megan Hepler

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Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2019-2020 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Union SD	COUNTY : Clarion	AUN : 106169003
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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:

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%

Did you raise property taxes in SY 2019-2020 (compared to 2018-2019)?
 Yes
 No

If yes, see information below, taken from the 2019-2020 General Fund Budget.

Total Budgeted Expenditures	\$12308944
Ending Unassigned Fund Balance	\$1260858
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	10.2%

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

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

SIGNATURE OF SUPERINTENDENT <i>Megan P. Skyles</i>	DATE <i>6/20/2019</i>
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DUE DATE: AUGUST 15, 2019

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET**

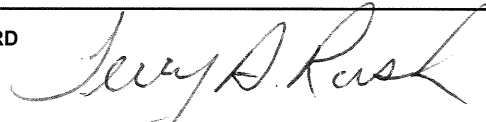
24 PS 6-687(a)(1)

(03/2006)

School District Name : Union SD	County : Clarion	AUN Number : 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 above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/16/19
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5290	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2500, Object 100: \$53,636.00 Function 2500, Object 200: \$55,703.00	Contractual agreement with retirees caused object 200 to be greater than object 100.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	\$100,000 contingency amount for those items not budgeted but necessary throughout the year.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Unassigned fund balance is not equal to 0 in order to cover unexpected expenses and the instability of the state budget/funding. Union School District relies heavily on state funding.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned fund balance is not equal to 0 to cover increasing insurance costs, PSERS, current debt, as well as, the instability of the state budget funding. Union School District relies heavily on state funding.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	32,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,062,107
0850 Unassigned Fund Balance	1,925,380
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,987,487</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	2,346,176
7000 Revenue from State Sources	8,690,107
8000 Revenue from Federal Sources	262,891
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$11,299,174</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$17,286,661</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	1,487,076
6113 Public Utility Realty Taxes	2,200
6114 Payments in Lieu of Current Taxes - State / Local	4,700
6120 Current Per Capita Taxes, Section 679	8,600
6140 Current Act 511 Taxes - Flat Rate Assessments	15,100
6150 Current Act 511 Taxes - Proportional Assessments	411,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	160,000
6500 Earnings on Investments	90,000
6700 Revenues from LEA Activities	16,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	125,000
6910 Rentals	13,000
6920 Contributions and Donations from Private Sources	2,000
6940 Tuition from Patrons	5,000
6990 Refunds and Other Miscellaneous Revenue	6,500
REVENUE FROM LOCAL SOURCES	\$2,346,176
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	5,801,497
7271 Special Education funds for School-Aged Pupils	608,835
7311 Pupil Transportation Subsidy	420,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	7,000
7340 State Property Tax Reduction Allocation	140,825
7505 Ready to Learn Block Grant	157,782
7810 State Share of Social Security and Medicare Taxes	282,563
7820 State Share of Retirement Contributions	1,271,605
REVENUE FROM STATE SOURCES	\$8,690,107
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	179,519
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	26,792
8517 NCLB, Title IV - 21st Century Schools	13,580
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	40,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	3,000
REVENUE FROM FEDERAL SOURCES	\$262,891
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	11,299,174

Act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$1,487,076	
Amount of Tax Relief for Homestead Exclusions	<u>\$140,825</u>	
Total Approx. Tax Revenue:	\$1,627,901	
Approx. Tax Levy for Tax Rate Calculation:	\$1,827,266	
	Clarion	Total

2018-19 Data		
a. Assessed Value	\$35,676,521	\$35,676,521
b. Real Estate Mills	48.8000	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$115,457,484	\$115,457,484
d. Assessed Value	\$36,177,757	\$36,177,757
e. Assessed Value of New Constr/ Renov	\$0	\$0

2018-19 Calculations		
f. 2018-19 Tax Levy	\$1,741,014	\$1,741,014
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$1,741,014	\$1,741,014
(f Total * g)		
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	88.17835%	88.17835%
k. Tax Levy Needed	\$1,827,266	\$1,827,266
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	50.5080	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$1,827,266	\$1,827,266
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$1,686,441
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$1,487,076
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$1,487,076	
Amount of Tax Relief for Homestead Exclusions	<u>\$140,825</u>	
Total Approx. Tax Revenue:	\$1,627,901	
Approx. Tax Levy for Tax Rate Calculation:	\$1,827,266	
	Clarion	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	50.5080	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$1,827,266	\$1,827,266
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	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$2,603.10	
Number of Homestead/Farmstead Properties	1080	1080
Median Assessed Value of Homestead Properties		\$13,390

Act 1 Index (current): 3.5%

Calculation Method:	Rate			
Approx. Tax Revenue from RE Taxes:	\$1,487,076			
Amount of Tax Relief for Homestead Exclusions	<u>\$140,825</u>			
Total Approx. Tax Revenue:	\$1,627,901			
Approx. Tax Levy for Tax Rate Calculation:	\$1,827,266			
	Clarion		Total	

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$140,825	Lowering RE Tax Rate	\$0	\$140,825
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$140,825

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Clarion	36,177,757	50.5080	1,827,266			88.17835%	
Totals:	36,177,757		1,827,266	- 140,825 =	1,686,441 X	88.17835% =	1,487,076

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		8,600
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	12,340
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	6,500
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 18,840 15,100

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	315,000	315,000
6152 Current Act 511 Occupation Taxes	300.0000	0.000	412,600	81,000
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	15,000	15,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 742,600 411,000

Total Act 511, Current Taxes 426,100

Act 511 Tax Limit -->	115,457,484 X	12	1,385,490
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2018-19 (Rebalanced)	2019-20	Percent Change in Rate			2018-19 (Rebalanced)	2019-20		
6111	<u>Current Real Estate Taxes</u> Clarion	48.8000	50.5080	3.50%	Yes	3.5%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.5%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.5%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.5%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6152	Current Act 511 Occupation Taxes	300.0000	300.0000	0.00%	Yes	3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	5,230,207
1200 Special Programs - Elementary / Secondary	1,393,192
1300 Vocational Education	402,331
1400 Other Instructional Programs - Elementary / Secondary	10,810
Total Instruction	\$7,036,540
2000 Support Services	
2100 Support Services - Students	561,845
2200 Support Services - Instructional Staff	127,353
2300 Support Services - Administration	1,062,583
2400 Support Services - Pupil Health	162,411
2500 Support Services - Business	138,539
2600 Operation and Maintenance of Plant Services	1,421,165
2700 Student Transportation Services	534,851
2800 Support Services - Central	346,029
2900 Other Support Services	4,731
Total Support Services	\$4,359,507
3000 Operation of Non-Instructional Services	
3200 Student Activities	300,199
3300 Community Services	17,450
Total Operation of Non-Instructional Services	\$317,649
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	345,248
5200 Interfund Transfers - Out	150,000
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$595,248
Total Estimated Expenditures and Other Financing Uses	\$12,308,944

2019-2020 Final General Fund Budget

LEA : 106169003 Union SD

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Page - 1 of 4

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,719,117
200 Personnel Services - Employee Benefits	2,039,580
300 Purchased Professional and Technical Services	117,632
400 Purchased Property Services	15,300
500 Other Purchased Services	246,400
600 Supplies	73,378
700 Property	18,000
800 Other Objects	800
Total Regular Programs - Elementary / Secondary	\$5,230,207
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	529,125
200 Personnel Services - Employee Benefits	341,817
300 Purchased Professional and Technical Services	130,880
500 Other Purchased Services	388,400
600 Supplies	2,920
800 Other Objects	50
Total Special Programs - Elementary / Secondary	\$1,393,192
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	41,676
200 Personnel Services - Employee Benefits	25,895
300 Purchased Professional and Technical Services	835
500 Other Purchased Services	332,850
600 Supplies	1,075
Total Vocational Education	\$402,331
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	2,150
300 Purchased Professional and Technical Services	1,500
500 Other Purchased Services	1,560
600 Supplies	600
Total Other Instructional Programs - Elementary / Secondary	\$10,810
Total Instruction	\$7,036,540
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	273,147
200 Personnel Services - Employee Benefits	210,378
300 Purchased Professional and Technical Services	55,650
400 Purchased Property Services	500
500 Other Purchased Services	6,350
600 Supplies	15,620
800 Other Objects	200
Total Support Services - Students	\$561,845

<u>Description</u>	<u>Amount</u>
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	52,784
200 Personnel Services - Employee Benefits	41,678
300 Purchased Professional and Technical Services	10,855
500 Other Purchased Services	6,000
600 Supplies	16,036
Total Support Services - Instructional Staff	\$127,353
2300 Support Services - Administration	
100 Personnel Services - Salaries	493,170
200 Personnel Services - Employee Benefits	394,161
300 Purchased Professional and Technical Services	63,400
400 Purchased Property Services	13,000
500 Other Purchased Services	22,100
600 Supplies	57,295
700 Property	8,862
800 Other Objects	10,595
Total Support Services - Administration	\$1,062,583
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	76,033
200 Personnel Services - Employee Benefits	72,103
300 Purchased Professional and Technical Services	8,300
400 Purchased Property Services	250
500 Other Purchased Services	1,700
600 Supplies	4,025
Total Support Services - Pupil Health	\$162,411
2500 Support Services - Business	
100 Personnel Services - Salaries	53,636
200 Personnel Services - Employee Benefits	55,703
300 Purchased Professional and Technical Services	2,500
400 Purchased Property Services	10,000
500 Other Purchased Services	6,200
600 Supplies	2,500
700 Property	6,000
800 Other Objects	2,000
Total Support Services - Business	\$138,539
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	525,269
200 Personnel Services - Employee Benefits	382,970
300 Purchased Professional and Technical Services	28,100
400 Purchased Property Services	70,450
500 Other Purchased Services	82,476
600 Supplies	292,600
700 Property	37,500
800 Other Objects	1,800
Total Operation and Maintenance of Plant Services	\$1,421,165

2019-2020 Final General Fund Budget

LEA : 106169003 Union SD

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Page - 3 of 4

<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	5,960
200 Personnel Services - Employee Benefits	5,146
500 Other Purchased Services	516,000
600 Supplies	7,745
Total Student Transportation Services	\$534,851
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	118,286
200 Personnel Services - Employee Benefits	117,659
300 Purchased Professional and Technical Services	9,500
400 Purchased Property Services	1,500
500 Other Purchased Services	10,500
600 Supplies	40,348
700 Property	48,236
Total Support Services - Central	\$346,029
2900 <u>Other Support Services</u>	
500 Other Purchased Services	4,731
Total Other Support Services	\$4,731
Total Support Services	\$4,359,507
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	89,715
200 Personnel Services - Employee Benefits	37,930
300 Purchased Professional and Technical Services	65,279
400 Purchased Property Services	6,932
500 Other Purchased Services	57,000
600 Supplies	24,268
700 Property	7,000
800 Other Objects	12,075
Total Student Activities	\$300,199
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	8,500
200 Personnel Services - Employee Benefits	3,644
600 Supplies	4,306
800 Other Objects	1,000
Total Community Services	\$17,450
Total Operation of Non-Instructional Services	\$317,649
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	30,178
900 Other Uses of Funds	315,070
Total Debt Service / Other Expenditures and Financing Uses	\$345,248
5200 <u>Interfund Transfers - Out</u>	

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<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	150,000
Total Interfund Transfers - Out	\$150,000
5900 Budgetary Reserve	
800 Other Objects	100,000
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$595,248
TOTAL EXPENDITURES	\$12,308,944

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	4,816,765	4,467,207
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	63,257	63,593
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$4,880,022	\$4,530,800

Long-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	2,959,963	3,984,723
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	63,257	63,593
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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Long-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

Permanent Fund

Total Long-Term Investments	\$3,023,220	\$4,048,316
TOTAL CASH AND INVESTMENTS	\$7,903,242	\$8,579,116

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund		
0510 Bonds Payable	1,981,314	1,636,066
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	72,975	73,850
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,598,463	1,593,107
0599 Other Noncurrent Liabilities		
Total General Fund	\$3,652,752	\$3,303,023

Public Purpose (Expendable) Trust Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		

Other Comptroller-Approved Special Revenue Funds

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		

Athletic / School-Sponsored Extra Curricular Activities Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

2019-2020 Final General Fund Budget

LEA : 106169003 Union SD

Printed 10/16/2019 11:59:16 AM

Page - 3 of 6

Long-Term Indebtedness**06/30/2019 Estimate****06/30/2020 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund**Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund**Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$3,652,752	\$3,303,023

Short-Term Payables

06/30/2019 Estimate

06/30/2020 Projection

General Fund	345,248	341,545
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$345,248	\$341,545
TOTAL INDEBTEDNESS	\$3,998,000	\$3,644,568

Account Description	Amounts
0810 Nonspendable Fund Balance	32,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,716,859
0850 Unassigned Fund Balance	1,260,858
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,977,717
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,109,717