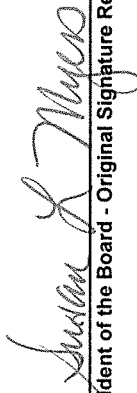


FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

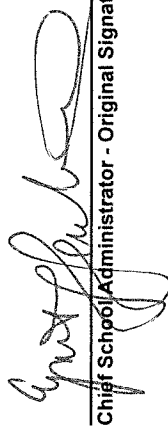
Date of Adoption of the General Fund Budget: 05/14/2018


President of the Board - Original Signature Required

5/21/18
Date


Secretary of the Board - Original Signature Required

5/21/18
Date


Chief School Administrator - Original Signature Required

5/21/18
Date

Steven Dolak
Contact Person

(570)458-5538 Extn :3247
Telephone Extension

dolaks@millville.k12.pa.us

Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2018-2019 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Millville Area SD	COUNTY : Columbia	AUN : 116195004
--	----------------------	--------------------

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 2018-2019 (compared to 2017-2018)? Yes No

If yes, see information below, taken from the 2018-2019 General Fund Budget.

Total Budgeted Expenditures	\$14699791
Ending Unassigned Fund Balance	\$305716
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.1%

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 	DATE 5/21/18
---	-----------------

DUE DATE: AUGUST 15, 2018

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2018-2019 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Millville Area SD	County : Columbia	AUN Number : 116195004
--	-----------------------------	----------------------------------

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 5/21/18
---	------------------------

DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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.	Necessary for operational cash flow of projected growth of employee compensation/benefits and energy costs over Act 1 index.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Acc'd Comp Leave \$294,405, Post Ret Health Actuarial \$1,254,289, PSERS rate change \$1,549,380, Future Vo-Tech Needs \$36,136, Future Technology Needs \$500,000

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,802,816
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	620,898
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,423,714</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	5,778,906
7000 Revenue from State Sources	6,750,542
8000 Revenue from Federal Sources	225,555
9000 Other Financing Sources	461,000
Total Estimated Revenues And Other Financing Sources	<u>\$13,216,003</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$18,639,717</u>

LEA : 116195004 Millville Area SD

Printed 10/30/2018 3:14:59 PM

Page - 1 of 2

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	3,913,821
6112 Interim Real Estate Taxes	5,000
6113 Public Utility Realty Taxes	5,298
6114 Payments in Lieu of Current Taxes - State / Local	5,202
6150 Current Act 511 Taxes - Proportional Assessments	1,222,440
6400 Delinquencies on Taxes Levied / Assessed by the LEA	274,884
6500 Earnings on Investments	40,000
6700 Revenues from LEA Activities	16,924
6800 Revenues from Intermediary Sources / Pass-Through Funds	186,337
6910 Rentals	500
6920 Contributions and Donations from Private Sources	1,000
6940 Tuition from Patrons	106,000
6990 Refunds and Other Miscellaneous Revenue	1,500

REVENUE FROM LOCAL SOURCES \$5,778,906**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	4,120,707
7160 Tuition for Orphans Subsidy	26,140
7271 Special Education funds for School-Aged Pupils	511,405
7311 Pupil Transportation Subsidy	426,011
7330 Health Services (Medical, Dental, Nurse, Act 25)	13,000
7340 State Property Tax Reduction Allocation	284,958
7505 Ready to Learn Block Grant	115,997
7810 State Share of Social Security and Medicare Taxes	233,024
7820 State Share of Retirement Contributions	1,018,300
7900 Revenue for Technology	1,000

REVENUE FROM STATE SOURCES \$6,750,542**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	187,755
8517 NCLB, Title IV - 21st Century Schools	10,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	20,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	7,800

REVENUE FROM FEDERAL SOURCES \$225,555

Amount

OTHER FINANCING SOURCES

9340 Debt Service Fund Transfers 461,000

OTHER FINANCING SOURCES \$461,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 13,216,003

Act 1 Index (current): 3.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,913,821	
Amount of Tax Relief for Homestead Exclusions	<u>\$284,958</u>	
Total Approx. Tax Revenue:	\$4,198,779	
Approx. Tax Levy for Tax Rate Calculation:	\$4,242,310	
	Columbia	Total

2017-18 Data		
a. Assessed Value	\$88,196,808	\$88,196,808
b. Real Estate Mills	47.7000	
I. 2018-19 Data		
c. 2016 STEB Market Value	\$351,210,095	\$351,210,095
d. Assessed Value	\$88,473,628	\$88,473,628
e. Assessed Value of New Constr/ Renov	\$0	\$0

2017-18 Calculations		
f. 2017-18 Tax Levy	\$4,206,988	\$4,206,988
(a * b)		
2018-19 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$4,206,988	\$4,206,988
(f Total * g)		
i. Base Mills Subject to Index	47.7000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	98.90000%	98.90000%
k. Tax Levy Needed	\$4,242,310	\$4,242,310
(Approx. Tax Levy * g)		
I. 2018-19 Real Estate Tax Rate	47.9500	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$4,242,310	\$4,242,310
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$3,957,352
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$3,913,821
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$3,913,821

Amount of Tax Relief for Homestead Exclusions

\$284,958

Total Approx. Tax Revenue:

\$4,198,779

Approx. Tax Levy for Tax Rate Calculation:

\$4,242,310

Columbia

Total

Index Maximums

p. Maximum Mills Based On Index
(i * (1 + Index))

49.2264

q. Mills In Excess of Index
(if l > p), (l - p))

0.0000

r. Maximum Tax Levy Based On Index
(p / 1000 * d)

\$4,355,238

\$4,355,238

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

Assessed Value Exclusion per Homestead

\$3,764.00

V.

Number of Homestead/Farmstead Properties

1579

1579

Median Assessed Value of Homestead Properties

\$34,120

Act 1 Index (current): 3.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,913,821	
Amount of Tax Relief for Homestead Exclusions	<u>\$284,958</u>	
Total Approx. Tax Revenue:	\$4,198,779	
Approx. Tax Levy for Tax Rate Calculation:	\$4,242,310	
	Columbia	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$284,958	Lowering RE Tax Rate	\$0	\$284,958
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$284,958

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>
Columbia	88,473,628	47.9500	4,242,310			98.90000%	
Totals:	88,473,628		4,242,310	284,958 =	3,957,352 X	98.90000% =	3,913,821

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
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	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
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 0 0

	<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	1.200%	0.000%	1,167,440	1,167,440
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	55,000	55,000
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 1,222,440 1,222,440

Total Act 511, Current Taxes 1,222,440

Act 511 Tax Limit -->	351,210,095 X	12	4,214,521
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2017-18 (Rebalanced)	2018-19	Percent Change in Rate			2017-18 (Rebalanced)	2018-19	
6111	<u>Current Real Estate Taxes</u> Columbia	47.7000	47.9500	0.53%	Yes	3.2%			
	<u>Current Act 511 Taxes – Proportional Assessments</u>								
6151	Current Act 511 Earned Income Taxes	1.200%	1.200%	0.00%	Yes	3.2%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.2%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	5,092,416
1200 Special Programs - Elementary / Secondary	2,275,199
1300 Vocational Education	733,034
1400 Other Instructional Programs - Elementary / Secondary	595,673
Total Instruction	\$8,696,322
2000 Support Services	
2100 Support Services - Students	635,199
2200 Support Services - Instructional Staff	801,191
2300 Support Services - Administration	951,726
2400 Support Services - Pupil Health	104,237
2500 Support Services - Business	405,145
2600 Operation and Maintenance of Plant Services	1,138,070
2700 Student Transportation Services	651,515
2800 Support Services - Central	36,134
Total Support Services	\$4,723,217
3000 Operation of Non-Instructional Services	
3200 Student Activities	294,836
3300 Community Services	13,103
Total Operation of Non-Instructional Services	\$307,939
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	957,313
5200 Interfund Transfers - Out	15,000
Total Other Expenditures and Financing Uses	\$972,313
Total Estimated Expenditures and Other Financing Uses	\$14,699,791

2018-2019 Final General Fund Budget

LEA : 116195004 Millville Area SD

Printed 10/30/2018 3:15:07 PM

Page - 1 of 4

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,729,252
200 Personnel Services - Employee Benefits	1,894,734
300 Purchased Professional and Technical Services	219
400 Purchased Property Services	13,050
500 Other Purchased Services	259,718
600 Supplies	187,158
700 Property	6,955
800 Other Objects	1,330
Total Regular Programs - Elementary / Secondary	\$5,092,416
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,114,753
200 Personnel Services - Employee Benefits	650,302
300 Purchased Professional and Technical Services	111,995
500 Other Purchased Services	373,566
600 Supplies	22,547
700 Property	506
800 Other Objects	1,530
Total Special Programs - Elementary / Secondary	\$2,275,199
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	203,488
200 Personnel Services - Employee Benefits	123,205
400 Purchased Property Services	300
500 Other Purchased Services	397,000
600 Supplies	8,178
700 Property	863
Total Vocational Education	\$733,034
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	317,890
200 Personnel Services - Employee Benefits	238,730
300 Purchased Professional and Technical Services	13,680
500 Other Purchased Services	7,330
600 Supplies	13,043
700 Property	5,000
Total Other Instructional Programs - Elementary / Secondary	\$595,673
Total Instruction	\$8,696,322
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	340,006
200 Personnel Services - Employee Benefits	261,718
300 Purchased Professional and Technical Services	6,500
400 Purchased Property Services	2,700
500 Other Purchased Services	9,633

2018-2019 Final General Fund Budget

LEA : 116195004 Millville Area SD

Printed 10/30/2018 3:15:07 PM

Page - 2 of 4

<u>Description</u>	<u>Amount</u>
600 Supplies	12,595
800 Other Objects	2,047
Total Support Services - Students	\$635,199
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	268,642
200 Personnel Services - Employee Benefits	199,246
300 Purchased Professional and Technical Services	32,728
400 Purchased Property Services	12,150
500 Other Purchased Services	28,200
600 Supplies	136,025
700 Property	85,000
800 Other Objects	39,200
Total Support Services - Instructional Staff	\$801,191
2300 Support Services - Administration	
100 Personnel Services - Salaries	465,613
200 Personnel Services - Employee Benefits	312,583
300 Purchased Professional and Technical Services	65,700
400 Purchased Property Services	7,250
500 Other Purchased Services	26,050
600 Supplies	32,282
700 Property	2,000
800 Other Objects	40,248
Total Support Services - Administration	\$951,726
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	67,370
200 Personnel Services - Employee Benefits	30,658
300 Purchased Professional and Technical Services	1,035
400 Purchased Property Services	116
500 Other Purchased Services	800
600 Supplies	4,258
Total Support Services - Pupil Health	\$104,237
2500 Support Services - Business	
100 Personnel Services - Salaries	195,736
200 Personnel Services - Employee Benefits	168,930
300 Purchased Professional and Technical Services	31,020
400 Purchased Property Services	500
500 Other Purchased Services	3,109
600 Supplies	5,000
700 Property	500
800 Other Objects	350
Total Support Services - Business	\$405,145
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	372,783
200 Personnel Services - Employee Benefits	249,202
300 Purchased Professional and Technical Services	28,100

2018-2019 Final General Fund Budget

LEA : 116195004 Millville Area SD

Printed 10/30/2018 3:15:07 PM

Page - 3 of 4

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	315,090
500 Other Purchased Services	66,083
600 Supplies	75,812
700 Property	30,000
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$1,138,070
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	650,915
600 Supplies	600
Total Student Transportation Services	\$651,515
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	19,451
200 Personnel Services - Employee Benefits	12,483
500 Other Purchased Services	2,500
600 Supplies	1,700
Total Support Services - Central	\$36,134
Total Support Services	\$4,723,217
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	118,308
200 Personnel Services - Employee Benefits	49,510
300 Purchased Professional and Technical Services	48,706
500 Other Purchased Services	40,105
600 Supplies	33,572
700 Property	750
800 Other Objects	3,885
Total Student Activities	\$294,836
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	5,009
200 Personnel Services - Employee Benefits	2,094
300 Purchased Professional and Technical Services	6,000
Total Community Services	\$13,103
Total Operation of Non-Instructional Services	\$307,939
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	12,599
900 Other Uses of Funds	944,714
Total Debt Service / Other Expenditures and Financing Uses	\$957,313
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	15,000

<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	\$15,000
Total Other Expenditures and Financing Uses	\$972,313
TOTAL EXPENDITURES	\$14,699,791

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	5,423,714	4,255,108
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	1,407,673	1,207,673
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 Cash and Short-Term Investments	\$6,831,387	\$5,462,781

Long-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund		
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	1,541,617	1,557,345
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		

Long-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

Permanent Fund

Total Long-Term Investments	\$1,541,617	\$1,557,345
TOTAL CASH AND INVESTMENTS	\$8,373,004	\$7,020,126

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

General Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	320,146	274,451
0540 Accumulated Compensated Absences	266,141	249,244
0550 Authority Lease Obligations	109,482	84,370
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund	\$695,769	\$608,065
---------------------------	------------------	------------------

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

06/30/2018 Estimate

06/30/2019 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

2018-2019 Final General Fund Budget

LEA : 116195004 Millville Area SD

Printed 10/30/2018 3:15:09 PM

Page - 3 of 6

Long-Term Indebtedness**06/30/2018 Estimate****06/30/2019 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

06/30/2018 Estimate

06/30/2019 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>06/30/2018 Estimate</u>	<u>06/30/2019 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	\$695,769	\$608,065

Short-Term Payables

06/30/2018 Estimate

06/30/2019 Projection

- General Fund
- 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

TOTAL INDEBTEDNESS	\$695,769	\$608,065
---------------------------	------------------	------------------

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,634,210
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	305,716
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,939,926

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,939,926
--	--------------------