

FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/22/2017

James S. Myers
President of the Board - Original Signature Required

5/24/17
Date

St. M. Dolak
Secretary of the Board - Original Signature Required

5/23/17
Date

Christopher
Chief School Administrator - Original Signature Required

5/23/17
Date

Steven Dolak

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Contact Person

Telephone Extension

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Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2017-2018 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

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

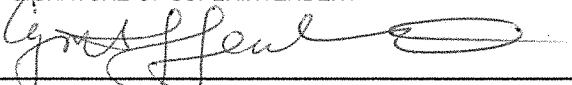
Did you raise property taxes in SY 2017-2018 (compared to 2016-2017)?
 Yes No

If yes, see information below, taken from the 2017-2018 General Fund Budget.

Total Budgeted Expenditures	\$14414298
Ending Unassigned Fund Balance	\$496545
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.4%

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 5/23/17
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DUE DATE: AUGUST 15, 2017

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2017-2018 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Millville Area SD	County : Columbia	AUN Number : 116195004
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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 4/28/17
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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>
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 \$1,055,811, PSERS rate change \$1,549,380, Debt Services Liabilities \$2,038,365.

<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	4,974,097	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	478,159	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$5,452,256</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	5,546,418	
7000 Revenue from State Sources	6,841,246	
8000 Revenue from Federal Sources	285,058	
9000 Other Financing Sources	459,962	
Total Estimated Revenues And Other Financing Sources		<u>\$13,132,684</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$18,584,940</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	3,805,655
6112 Interim Real Estate Taxes	10,000
6113 Public Utility Realty Taxes	5,883
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	195,614
6500 Earnings on Investments	20,000
6700 Revenues from LEA Activities	16,700
6800 Revenues from Intermediary Sources / Pass-Through Funds	170,324
6910 Rentals	2,000
6960 Services Provided Other Local Governmental Units / LEAs	91,100
6990 Refunds and Other Miscellaneous Revenue	1,500
REVENUE FROM LOCAL SOURCES	\$5,546,418
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	3,976,270
7160 Tuition for Orphans Subsidy	26,140
7271 Special Education funds for School-Aged Pupils	476,333
7311 Pupil Transportation Subsidy	432,382
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	242,971
7330 Health Services (Medical, Dental, Nurse, Act 25)	13,787
7340 State Property Tax Reduction Allocation	283,632
7501 PA Accountability Grants	91,794
7810 State Share of Social Security and Medicare Taxes	244,800
7820 State Share of Retirement Contributions	1,052,137
7900 Revenue for Technology	1,000
REVENUE FROM STATE SOURCES	\$6,841,246
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	208,717
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	48,541
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	20,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	7,800
REVENUE FROM FEDERAL SOURCES	\$285,058

Amount

OTHER FINANCING SOURCES

9340 Debt Service Fund Transfers 459,962

OTHER FINANCING SOURCES \$459,962

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 13,132,684

Act 1 Index (current): 3.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$3,805,655
Amount of Tax Relief for Homestead Exclusions	<u>\$283,632</u>
Total Approx. Tax Revenue:	\$4,089,287
Approx. Tax Levy for Tax Rate Calculation:	\$4,206,988

Columbia

Total

2016-17 Data		
a. Assessed Value	\$87,996,067	\$87,996,067
b. Real Estate Mills	47.4500	
I. 2017-18 Data		
c. 2015 STEB Market Value	\$349,851,037	\$349,851,037
d. Assessed Value	\$88,196,808	\$88,196,808
e. Assessed Value of New Constr/ Renov	\$0	\$0
2016-17 Calculations		
f. 2016-17 Tax Levy	\$4,175,413	\$4,175,413
(a * b)		
2017-18 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2016-17 Tax Levy	\$4,175,413	\$4,175,413
(f Total * g)		
i. Base Mills Subject to Index	47.4500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.00000%	97.00000%
k. Tax Levy Needed	\$4,206,988	\$4,206,988
(Approx. Tax Levy * g)		
I. 2017-18 Real Estate Tax Rate	47.7000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$4,206,988	\$4,206,988
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$3,923,356
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$3,805,655
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,805,655	
Amount of Tax Relief for Homestead Exclusions	<u>\$283,632</u>	
Total Approx. Tax Revenue:	\$4,089,287	
Approx. Tax Levy for Tax Rate Calculation:	\$4,206,988	
	Columbia	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	49.0158	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$4,323,037	\$4,323,037
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	\$3,777.00	
Number of Homestead/Farmstead Properties	1576	1576
Median Assessed Value of Homestead Properties		\$33,830

Act 1 Index (current): 3.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,805,655	
Amount of Tax Relief for Homestead Exclusions	<u>\$283,632</u>	
Total Approx. Tax Revenue:	\$4,089,287	
Approx. Tax Levy for Tax Rate Calculation:	\$4,206,988	
	Columbia	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$283,632	Lowering RE Tax Rate	\$0	\$283,632
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$283,632

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	88,196,808	47.7000	4,206,988			97.00000%	
Totals:	88,196,808		4,206,988	283,632 =	3,923,356 X	97.00000% =	3,805,655

	<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 -->	349,851,037 X	12	4,198,212
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2016-17 (Rebalanced)	2017-18				2016-17 (Rebalanced)	2017-18		
6111	<u>Current Real Estate Taxes</u> Columbia	47.4500	47.7000	0.53%	Yes	3.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.200%	1.200%	0.00%	Yes	3.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.3%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	4,980,479
1200 Special Programs - Elementary / Secondary	2,338,230
1300 Vocational Education	688,584
1400 Other Instructional Programs - Elementary / Secondary	364,021
Total Instruction	\$8,371,314
2000 Support Services	
2100 Support Services - Students	580,714
2200 Support Services - Instructional Staff	702,514
2300 Support Services - Administration	927,133
2400 Support Services - Pupil Health	74,440
2500 Support Services - Business	387,788
2600 Operation and Maintenance of Plant Services	1,202,476
2700 Student Transportation Services	615,800
2800 Support Services - Central	32,439
Total Support Services	\$4,523,304
3000 Operation of Non-Instructional Services	
3200 Student Activities	294,192
3300 Community Services	12,988
Total Operation of Non-Instructional Services	\$307,180
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,197,500
5200 Interfund Transfers - Out	15,000
Total Other Expenditures and Financing Uses	\$1,212,500
Total Estimated Expenditures and Other Financing Uses	\$14,414,298

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,686,599
200 Personnel Services - Employee Benefits	1,911,505
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	16,615
500 Other Purchased Services	184,598
600 Supplies	173,121
700 Property	5,396
800 Other Objects	1,145
Total Regular Programs - Elementary / Secondary	\$4,980,479
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,154,275
200 Personnel Services - Employee Benefits	667,165
300 Purchased Professional and Technical Services	104,791
500 Other Purchased Services	385,001
600 Supplies	18,548
700 Property	6,380
800 Other Objects	2,070
Total Special Programs - Elementary / Secondary	\$2,338,230
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	197,168
200 Personnel Services - Employee Benefits	99,813
400 Purchased Property Services	250
500 Other Purchased Services	382,868
600 Supplies	8,485
Total Vocational Education	\$688,584
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	186,311
200 Personnel Services - Employee Benefits	141,568
300 Purchased Professional and Technical Services	11,740
500 Other Purchased Services	7,360
600 Supplies	12,042
700 Property	5,000
Total Other Instructional Programs - Elementary / Secondary	\$364,021
Total Instruction	\$8,371,314
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	324,336
200 Personnel Services - Employee Benefits	207,602
300 Purchased Professional and Technical Services	26,732
400 Purchased Property Services	4,252
500 Other Purchased Services	5,842
600 Supplies	6,151

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<u>Description</u>	<u>Amount</u>
700 Property	4,671
800 Other Objects	1,128
Total Support Services - Students	\$580,714
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	258,797
200 Personnel Services - Employee Benefits	185,853
300 Purchased Professional and Technical Services	30,458
400 Purchased Property Services	15,000
500 Other Purchased Services	31,326
600 Supplies	60,380
700 Property	85,000
800 Other Objects	35,700
Total Support Services - Instructional Staff	\$702,514
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	452,677
200 Personnel Services - Employee Benefits	291,493
300 Purchased Professional and Technical Services	79,192
400 Purchased Property Services	8,155
500 Other Purchased Services	22,360
600 Supplies	34,093
700 Property	2,000
800 Other Objects	37,163
Total Support Services - Administration	\$927,133
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	46,652
200 Personnel Services - Employee Benefits	21,449
300 Purchased Professional and Technical Services	620
400 Purchased Property Services	50
500 Other Purchased Services	600
600 Supplies	5,069
Total Support Services - Pupil Health	\$74,440
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	190,341
200 Personnel Services - Employee Benefits	163,745
300 Purchased Professional and Technical Services	24,713
400 Purchased Property Services	530
500 Other Purchased Services	2,609
600 Supplies	5,000
700 Property	500
800 Other Objects	350
Total Support Services - Business	\$387,788
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	369,160
200 Personnel Services - Employee Benefits	278,935
300 Purchased Professional and Technical Services	26,900

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	326,964
500 Other Purchased Services	71,252
600 Supplies	83,200
700 Property	45,000
800 Other Objects	1,065
Total Operation and Maintenance of Plant Services	\$1,202,476
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	615,200
600 Supplies	600
Total Student Transportation Services	\$615,800
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	18,793
200 Personnel Services - Employee Benefits	11,146
500 Other Purchased Services	2,000
600 Supplies	500
Total Support Services - Central	\$32,439
Total Support Services	\$4,523,304
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	120,607
200 Personnel Services - Employee Benefits	43,935
300 Purchased Professional and Technical Services	49,630
500 Other Purchased Services	40,485
600 Supplies	33,373
700 Property	495
800 Other Objects	5,667
Total Student Activities	\$294,192
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	4,910
200 Personnel Services - Employee Benefits	2,078
300 Purchased Professional and Technical Services	6,000
Total Community Services	\$12,988
Total Operation of Non-Instructional Services	\$307,180
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	106,719
900 Other Uses of Funds	1,090,781
Total Debt Service / Other Expenditures and Financing Uses	\$1,197,500
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	\$1,212,500
TOTAL EXPENDITURES	\$14,414,298

Cash and Short-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

General Fund	6,303,484	5,150,843
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	1,589,665	1,464,665
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	\$7,893,149	\$6,615,508

Long-Term Investments

06/30/2017 Estimate

06/30/2018 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	2,559,060	2,084,060
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

06/30/2017 Estimate

06/30/2018 Projection

Permanent Fund

Total Long-Term Investments	\$2,559,060	\$2,084,060
TOTAL CASH AND INVESTMENTS	\$10,452,209	\$8,699,568

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

General Fund

0510 Bonds Payable	2,625,000	1,770,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	538,319	320,146
0540 Accumulated Compensated Absences	294,405	266,141
0550 Authority Lease Obligations	125,139	109,440
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund	\$3,582,863	\$2,465,727
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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		
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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		
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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		
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Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

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Long-Term Indebtedness**06/30/2017 Estimate****06/30/2018 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

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Long-Term Indebtedness**06/30/2017 Estimate****06/30/2018 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

06/30/2017 Estimate

06/30/2018 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>06/30/2017 Estimate</u>	<u>06/30/2018 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	\$3,582,863	\$2,465,727

Short-Term Payables

06/30/2017 Estimate

06/30/2018 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	\$3,582,863	\$2,465,727
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,674,097
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	496,545
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,170,642

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,170,642
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