

PROPOSED FINAL

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval**Date of Adoption of the General Fund Budget:**

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Whitney Holloway

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Contact Person

Telephone

Extension

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Email Address

CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2025-2026 PROPOSED BUDGET

PROPOSED FINAL

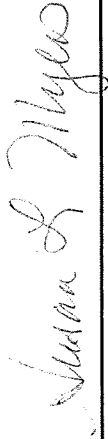
24 PS 6-687(a)(1)

(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 4/14/2025
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

Justification

ITEM	AMOUNTS
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	3,550,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,967,315
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$6,517,315</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	6,982,095
7000 Revenue from State Sources	7,842,866
8000 Revenue from Federal Sources	344,113
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$15,169,074</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$21,686,389</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	4,650,832
6113 Public Utility Realty Taxes	5,356
6114 Payments in Lieu of Current Taxes - State / Local	5,202
6150 Current Act 511 Taxes - Proportional Assessments	1,701,724
6400 Delinquencies on Taxes Levied / Assessed by the LEA	175,000
6500 Earnings on Investments	210,000
6700 Revenues from LEA Activities	20,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	157,981
6920 Contributions and Donations from Private Sources	16,000
6940 Tuition from Patrons	40,000
REVENUE FROM LOCAL SOURCES	\$6,982,095
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	4,742,722
7220 Vocational Education	20,000
7271 Special Education funds for School-Aged Pupils	624,235
7311 Pupil Transportation Subsidy	515,155
7312 Nonpublic and Charter School Pupil Transportation Subsidy	11,550
7330 Health Services (Medical, Dental, Nurse, Act 25)	11,000
7340 State Property Tax Reduction Allocation	429,656
7505 Ready to Learn Block Grant	118,548
7810 State Share of Social Security and Medicare Taxes	250,000
7820 State Share of Retirement Contributions	1,120,000
REVENUE FROM STATE SOURCES	\$7,842,866
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	248,284
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	45,829
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	50,000
REVENUE FROM FEDERAL SOURCES	\$344,113
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	15,169,074

Act 1 Index (current): 5.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$4,650,832	
Amount of Tax Relief for Homestead Exclusions	<u>\$429,656</u>	
Total Approx. Tax Revenue:	\$5,080,488	
Approx. Tax Levy for Tax Rate Calculation:	\$5,473,961	
	Columbia	Total

2024-25 Data		
a. Assessed Value	\$90,979,968	\$90,979,968
b. Real Estate Mills	58.6023	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$394,876,507	\$394,876,507
d. Assessed Value	\$91,085,902	\$91,085,902
e. Assessed Value of New Constr/ Renov	\$0	\$0
2024-25 Calculations		
f. 2024-25 Tax Levy	\$5,331,635	\$5,331,635
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$5,331,635	\$5,331,635
(f Total * g)		
i. Base Mills Subject to Index	58.6023	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.19965%	92.19965%
k. Tax Levy Needed	\$5,473,961	\$5,473,961
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	60.0967	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$5,473,962	\$5,473,962
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$5,044,306
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$4,650,832
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$4,650,832	
Amount of Tax Relief for Homestead Exclusions	<u>\$429,656</u>	
Total Approx. Tax Revenue:	\$5,080,488	
Approx. Tax Levy for Tax Rate Calculation:	\$5,473,961	
	Columbia	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	61.5910	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$5,610,072	\$5,610,072
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	\$4,817.00	
Number of Homestead/Farmstead Properties	1522	1522
Median Assessed Value of Homestead Properties		\$35,217

Act 1 Index (current): 5.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$4,650,832
Amount of Tax Relief for Homestead Exclusions	<u>\$429,656</u>
Total Approx. Tax Revenue:	\$5,080,488
Approx. Tax Levy for Tax Rate Calculation:	\$5,473,961
	Columbia
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$429,656	Lowering RE Tax Rate	\$0	\$429,656
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$429,656

PROPOSED FINAL

CODE						
6111	<u>Current Real Estate Taxes</u>					
<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>Net Tax Revenue Generated By Mills</u>
Columbia	91,085,902	60.0967	5,473,962			92.19965%
Totals:	91,085,902		5,473,962	- 429,656 =	5,044,306 X	92.19965% = 4,650,832

		<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
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151	Current Act 511 Earned Income Taxes	1.200%	0.000%	1,596,724
6152	Current Act 511 Occupation Taxes	0.000	0.000	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	105,000
6154	Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155	Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156	Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157	Current Act 511 Mercantile Taxes	0.000	0.000	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments				1,701,724
Total Act 511, Current Taxes				1,701,724
Act 511 Tax Limit -->		394,876,507 X	12	4,738,518
		Market Value	Mills	(511 Limit)

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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
		2024-25 (Rebalanced)	2025-26				2024-25 (Rebalanced)	2025-26		
6111	<u>Current Real Estate Taxes</u>									
	Columbia	58.6023	60.0967	2.56%	Yes	5.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.200%	1.200%	0.00%	Yes	5.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.1%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	5,528,420
1200 Special Programs - Elementary / Secondary	2,601,246
1300 Vocational Education	1,020,686
1400 Other Instructional Programs - Elementary / Secondary	42,964
Total Instruction	\$9,193,316
2000 Support Services	
2100 Support Services - Students	766,526
2200 Support Services - Instructional Staff	599,199
2300 Support Services - Administration	1,062,948
2400 Support Services - Pupil Health	181,743
2500 Support Services - Business	544,218
2600 Operation and Maintenance of Plant Services	1,803,692
2700 Student Transportation Services	850,000
2800 Support Services - Central	43,389
Total Support Services	\$5,851,715
3000 Operation of Non-Instructional Services	
3200 Student Activities	359,266
3300 Community Services	8,191
Total Operation of Non-Instructional Services	\$367,457
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	457,164
Total Other Expenditures and Financing Uses	\$457,164
Total Estimated Expenditures and Other Financing Uses	\$15,869,652

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,957,202
200 Personnel Services - Employee Benefits	2,158,837
300 Purchased Professional and Technical Services	920
400 Purchased Property Services	9,382
500 Other Purchased Services	357,344
600 Supplies	44,447
800 Other Objects	288
Total Regular Programs - Elementary / Secondary	\$5,528,420
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,320,500
200 Personnel Services - Employee Benefits	895,536
300 Purchased Professional and Technical Services	100,000
500 Other Purchased Services	260,747
600 Supplies	18,909
700 Property	69
800 Other Objects	5,485
Total Special Programs - Elementary / Secondary	\$2,601,246
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	324,221
200 Personnel Services - Employee Benefits	215,107
500 Other Purchased Services	457,629
600 Supplies	20,107
700 Property	2,370
800 Other Objects	1,252
Total Vocational Education	\$1,020,686
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	28,267
200 Personnel Services - Employee Benefits	14,697
Total Other Instructional Programs - Elementary / Secondary	\$42,964
Total Instruction	\$9,193,316
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	452,301
200 Personnel Services - Employee Benefits	283,151
300 Purchased Professional and Technical Services	200
400 Purchased Property Services	7,475
500 Other Purchased Services	7,253
600 Supplies	13,370
700 Property	210
800 Other Objects	2,566
Total Support Services - Students	\$766,526
2200 <u>Support Services - Instructional Staff</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	107,847
200 Personnel Services - Employee Benefits	117,772
300 Purchased Professional and Technical Services	52,580
400 Purchased Property Services	5,000
500 Other Purchased Services	11,000
600 Supplies	15,000
700 Property	290,000
Total Support Services - Instructional Staff	\$599,199
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	512,537
200 Personnel Services - Employee Benefits	388,802
300 Purchased Professional and Technical Services	26,112
400 Purchased Property Services	6,055
500 Other Purchased Services	21,333
600 Supplies	59,620
800 Other Objects	48,489
Total Support Services - Administration	\$1,062,948
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	101,439
200 Personnel Services - Employee Benefits	80,304
Total Support Services - Pupil Health	\$181,743
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	234,509
200 Personnel Services - Employee Benefits	241,269
300 Purchased Professional and Technical Services	49,000
400 Purchased Property Services	500
500 Other Purchased Services	6,440
600 Supplies	4,500
800 Other Objects	8,000
Total Support Services - Business	\$544,218
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	441,445
200 Personnel Services - Employee Benefits	428,192
300 Purchased Professional and Technical Services	210,825
400 Purchased Property Services	364,370
500 Other Purchased Services	155,360
600 Supplies	114,500
700 Property	88,000
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$1,803,692
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	850,000
Total Student Transportation Services	\$850,000
2800 <u>Support Services - Central</u>	

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Description	Amount
100 Personnel Services - Salaries	24,503
200 Personnel Services - Employee Benefits	16,486
300 Purchased Professional and Technical Services	2,400
Total Support Services - Central	\$43,389
Total Support Services	\$5,851,715
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	135,027
200 Personnel Services - Employee Benefits	57,307
300 Purchased Professional and Technical Services	72,245
400 Purchased Property Services	4,715
500 Other Purchased Services	65,873
600 Supplies	15,425
700 Property	3,450
800 Other Objects	5,224
Total Student Activities	\$359,266
3300 Community Services	
100 Personnel Services - Salaries	5,696
200 Personnel Services - Employee Benefits	2,495
Total Community Services	\$8,191
Total Operation of Non-Instructional Services	\$367,457
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	191,764
900 Other Uses of Funds	265,400
Total Debt Service / Other Expenditures and Financing Uses	\$457,164
Total Other Expenditures and Financing Uses	\$457,164
TOTAL EXPENDITURES	\$15,869,652

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,816,737
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,816,737
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,816,737