

PROPOSED FINAL

FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

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

FOR PUBLIC INSPECTION OF 2026-2027 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 4/14/2026
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

PROPOSED FINAL

Val Number Description

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	2,816,855

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$6,366,855

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	7,061,192
7000 Revenue from State Sources	8,026,792
8000 Revenue from Federal Sources	326,769
9000 Other Financing Sources	

Total Estimated Revenues And Other Financing Sources

\$15,414,753

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$21,781,608

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	4,744,582
6113 Public Utility Realty Taxes	6,003
6114 Payments in Lieu of Current Taxes - State / Local	5,202
6150 Current Act 511 Taxes - Proportional Assessments	1,776,724
6400 Delinquencies on Taxes Levied / Assessed by the LEA	150,000
6500 Earnings on Investments	170,000
6700 Revenues from LEA Activities	20,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	157,981
6920 Contributions and Donations from Private Sources	30,700
REVENUE FROM LOCAL SOURCES	\$7,061,192
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	4,779,288
7220 Vocational Education	20,000
7271 Special Education funds for School-Aged Pupils	648,803
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	492,449
7505 Ready to Learn Block Grant	218,547
7810 State Share of Social Security and Medicare Taxes	240,000
7820 State Share of Retirement Contributions	1,090,000
REVENUE FROM STATE SOURCES	\$8,026,792
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	229,774
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	40,995
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	50,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	6,000
REVENUE FROM FEDERAL SOURCES	\$326,769
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	15,414,753

Act 1 Index (current): 4.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$4,744,582

Amount of Tax Relief for Homestead Exclusions ~~\$492,449~~

Total Approx. Tax Revenue: \$5,237,031

Approx. Tax Levy for Tax Rate Calculation: \$5,594,150

Total

2025-26 Data

a. Assessed Value	\$91,037,429	\$91,037,429
b. Real Estate Mills	60.0967	
I. 2026-27 Data		
c. 2024 STEB Market Value	\$432,443,072	\$432,443,072
d. Assessed Value	\$91,037,429	\$91,037,429
e. Assessed Value of New Constr/ Renov	\$0	\$0

2025-26 Calculations

f. 2025-26 Tax Levy	\$5,471,049	\$5,471,049
(a * b)		

2026-27 Calculations

g. Percent of Total Market Value	100.000000%	100.000000%
h. Rebalanced 2025-26 Tax Levy	\$5,471,049	\$5,471,049
II.		
(f Total * g)		
i. Base Mills Subject to Index	60.0967	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	93.000000%	93.000000%
k. Tax Levy Needed	\$5,594,150	\$5,594,150
(Approx. Tax Levy * g)		

I. 2026-27 Real Estate Tax Rate

(k / d * 1000)		
m. Tax Levy Generated by Mills	\$5,594,150	\$5,594,150
(l / 1000 * d)		

III.

n. Tax Levy minus Tax Relief for Homestead Exclusions	\$5,101,701	\$5,101,701
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills	\$4,744,582	\$4,744,582
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$4,744,582

Amount of Tax Relief for Homestead Exclusions ~~\$492,449~~

\$5,237,031

Total Approx. Tax Revenue:

\$5,594,150

Approx. Tax Levy for Tax Rate Calculation:

Columbia

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	62.8010	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$5,717,242	\$5,717,242
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	\$5,405.00	
Number of Homestead/Farmstead Properties	1516	1516
Median Assessed Value of Homestead Properties	\$35,227	\$35,227

Act 1 Index (current): 4.5%

Calculation Method:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

	Rate
	\$4,744,582
	\$492,449
	\$5,237,031
	\$5,594,150
	Columbia

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$492,449

\$0

\$0

Lowering RE Tax Rate

\$492,449

\$0

Amount of Tax Relief from State/Local Sources

\$492,449

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
		2025-26 (Rebalanced)	2026-27				2025-26 (Rebalanced)	2026-27		
6111	<u>Current Real Estate Taxes</u> Columbia	60.0967	61.4489	2.26%	Yes	4.5%				
	<u>Current Act 511 Taxes -- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.200%	1.200%	0.00%	Yes	4.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.5%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	5,440,381
1200 Special Programs - Elementary / Secondary	3,057,048
1300 Vocational Education	907,048
1400 Other Instructional Programs - Elementary / Secondary	30,800
Total Instruction	\$9,435,277
2000 Support Services	
2100 Support Services - Students	887,604
2200 Support Services - Instructional Staff	573,764
2300 Support Services - Administration	1,045,225
2400 Support Services - Pupil Health	198,264
2500 Support Services - Business	422,134
2600 Operation and Maintenance of Plant Services	1,695,594
2700 Student Transportation Services	875,000
2800 Support Services - Central	2,400
Total Support Services	\$5,699,985
3000 Operation of Non-Instructional Services	
3200 Student Activities	391,600
3300 Community Services	13,188
Total Operation of Non-Instructional Services	\$404,788
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	461,909
5500 Special and Extraordinary Items	13,000
Total Other Expenditures and Financing Uses	\$474,909
Total Estimated Expenditures and Other Financing Uses	\$16,014,959

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,939,782
200 Personnel Services - Employee Benefits	2,076,331
400 Purchased Property Services	7,298
500 Other Purchased Services	342,278
600 Supplies	74,278
800 Other Objects	414
Total Regular Programs - Elementary / Secondary	\$5,440,381
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,313,571
200 Personnel Services - Employee Benefits	1,020,947
300 Purchased Professional and Technical Services	605,655
500 Other Purchased Services	100,316
600 Supplies	14,119
800 Other Objects	2,440
Total Special Programs - Elementary / Secondary	\$3,057,048
1300 Vocational Education	
100 Personnel Services - Salaries	252,236
200 Personnel Services - Employee Benefits	175,475
500 Other Purchased Services	454,969
600 Supplies	24,368
Total Vocational Education	\$907,048
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	21,517
200 Personnel Services - Employee Benefits	9,283
Total Other Instructional Programs - Elementary / Secondary	\$30,800
Total Instruction	\$9,435,277
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	460,821
200 Personnel Services - Employee Benefits	373,138
300 Purchased Professional and Technical Services	26,000
400 Purchased Property Services	6,000
500 Other Purchased Services	8,643
600 Supplies	10,276
800 Other Objects	2,726
Total Support Services - Students	\$887,604
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	109,243
200 Personnel Services - Employee Benefits	112,016
300 Purchased Professional and Technical Services	73,205
400 Purchased Property Services	5,000
500 Other Purchased Services	12,000

PROPOSED FINAL

2026-2027 Final General Fund Budget
 LEA : 116195004 Millville Area SD
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<u>Description</u>	<u>Amount</u>
600 Supplies	172,300
700 Property	90,000
Total Support Services - Instructional Staff	\$573,764
2300 Support Services - Administration	
100 Personnel Services - Salaries	541,223
200 Personnel Services - Employee Benefits	355,390
300 Purchased Professional and Technical Services	50,862
400 Purchased Property Services	10,100
500 Other Purchased Services	24,479
600 Supplies	47,390
800 Other Objects	15,781
Total Support Services - Administration	\$1,045,225
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	111,544
200 Personnel Services - Employee Benefits	82,720
600 Supplies	4,000
Total Support Services - Pupil Health	\$198,264
2500 Support Services - Business	
100 Personnel Services - Salaries	201,285
200 Personnel Services - Employee Benefits	152,529
300 Purchased Professional and Technical Services	49,000
400 Purchased Property Services	500
500 Other Purchased Services	6,320
600 Supplies	4,500
800 Other Objects	8,000
Total Support Services - Business	\$422,134
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	474,605
200 Personnel Services - Employee Benefits	425,406
300 Purchased Professional and Technical Services	80,825
400 Purchased Property Services	340,898
500 Other Purchased Services	159,360
600 Supplies	133,500
700 Property	80,000
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$1,695,594
2700 Student Transportation Services	
500 Other Purchased Services	875,000
Total Student Transportation Services	\$875,000
2800 Support Services - Central	
300 Purchased Professional and Technical Services	2,400
Total Support Services - Central	\$2,400
Total Support Services	\$5,699,985
3000 Operation of Non-Instructional Services	

<u>Description</u>	<u>Amount</u>
3200 Student Activities	
100 Personnel Services - Salaries	135,527
200 Personnel Services - Employee Benefits	57,375
300 Purchased Professional and Technical Services	71,875
400 Purchased Property Services	5,094
500 Other Purchased Services	69,310
600 Supplies	17,701
700 Property	26,450
800 Other Objects	8,268
Total Student Activities	\$391,600
3300 Community Services	
100 Personnel Services - Salaries	5,696
200 Personnel Services - Employee Benefits	2,492
300 Purchased Professional and Technical Services	5,000
Total Community Services	\$13,188
Total Operation of Non-Instructional Services	\$404,788
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	188,209
900 Other Uses of Funds	273,700
Total Debt Service / Other Expenditures and Financing Uses	\$461,909
5500 Special and Extraordinary Items	
800 Other Objects	13,000
Total Special and Extraordinary Items	\$13,000
Total Other Expenditures and Financing Uses	\$474,909
TOTAL EXPENDITURES	\$16,014,959

PROPOSED FINAL

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,766,649
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,766,649

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,766,649
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