

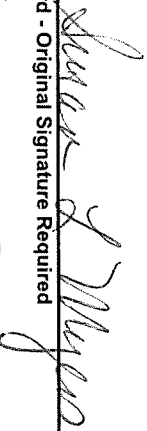
# FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/13/2019

President of the Board - Original Signature Required



5/15/19  
Date

Secretary of the Board - Original Signature Required



5/15/19  
Date

Chief School Administrator - Original Signature Required



5/15/19  
Date

Contact Person

Kaitlin M Rosselli

(570)458-5538

Extn : 3247

Telephone

Extension

Email Address

krosselli@mlilsd.us

# CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2019-2020 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 2019-2020 (compared to 2018-2019)?

Yes

No

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


Total Budgeted Expenditures	\$15477491
Ending Unassigned Fund Balance	\$407435
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.6%

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 5/15/19
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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 : 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  <i>Sharon R Myers</i>	DATE  <i>4/24/19</i>
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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 \$194,342, Post Ret Health Actuarial \$805,130, PSERS rate change \$999,472, Future Vo-Tech Needs \$36,136, Future Technology Needs \$333,157

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,007,405
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	707,189
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$4,714,594</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	5,827,693
7000 Revenue from State Sources	6,926,899
8000 Revenue from Federal Sources	299,978
9000 Other Financing Sources	484,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$13,538,570</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$18,253,164</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	3,926,699
6112 Interim Real Estate Taxes	5,000
6113 Public Utility Realty Taxes	5,398
6114 Payments in Lieu of Current Taxes - State / Local	5,202
6150 Current Act 511 Taxes - Proportional Assessments	1,227,440
6400 Delinquencies on Taxes Levied / Assessed by the LEA	274,884
6500 Earnings on Investments	70,000
6700 Revenues from LEA Activities	16,937
6800 Revenues from Intermediary Sources / Pass-Through Funds	178,633
6910 Rentals	500
6920 Contributions and Donations from Private Sources	1,000
6960 Services Provided Other Local Governmental Units / LEAs	106,000
6990 Refunds and Other Miscellaneous Revenue	10,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$5,827,693</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	4,161,914
7160 Tuition for Orphans Subsidy	26,140
7271 Special Education funds for School-Aged Pupils	511,405
7311 Pupil Transportation Subsidy	412,626
7330 Health Services (Medical, Dental, Nurse, Act 25)	11,750
7340 State Property Tax Reduction Allocation	283,795
7501 PA Accountability Grants	115,997
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	1,000
7810 State Share of Social Security and Medicare Taxes	255,779
7820 State Share of Retirement Contributions	1,146,493
<b>REVENUE FROM STATE SOURCES</b>	<b>\$6,926,899</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	179,468
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	29,123
8517 NCLB, Title IV - 21st Century Schools	13,587
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	70,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	7,800
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$299,978</b>

Amount

**OTHER FINANCING SOURCES**

9330 Capital Projects Fund Transfers 461,000

9400 Sale of or Compensation for Loss of Fixed Assets 23,000

**OTHER FINANCING SOURCES \$484,000**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 13,538,570**

Act 1 Index (current): 3.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$3,926,699
Amount of Tax Relief for Homestead Exclusions	<u>\$283,795</u>
Total Approx. Tax Revenue:	\$4,210,494
Approx. Tax Levy for Tax Rate Calculation:	\$4,254,168

Columbia

Total

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<b>2018-19 Data</b>		
a. Assessed Value	\$88,473,628	\$88,473,628
b. Real Estate Mills	47.9500	
<b>I. 2019-20 Data</b>		
c. 2017 STEB Market Value	\$352,110,216	\$352,110,216
d. Assessed Value	\$88,720,924	\$88,720,924
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2018-19 Calculations</b>		
f. 2018-19 Tax Levy	\$4,242,310	\$4,242,310
(a * b)		
<b>2019-20 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$4,242,310	\$4,242,310
(f Total * g)		
i. Base Mills Subject to Index	47.9500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	98.90000%	98.90000%
k. Tax Levy Needed	\$4,254,168	\$4,254,168
(Approx. Tax Levy * g)		
<b>I. 2019-20 Real Estate Tax Rate</b>	<b>47.9500</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$4,254,168	\$4,254,168
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$3,970,373
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$3,926,699
(n * Est. Pct. Collection)		



Act 1 Index (current): 3.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$3,926,699

Amount of Tax Relief for Homestead Exclusions

\$283,795

Total Approx. Tax Revenue:

\$4,210,494

Approx. Tax Levy for Tax Rate Calculation:

\$4,254,168

Columbia

Total

**Index Maximums**

p. Maximum Mills Based On Index (i * (1 + Index))	49.4364	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$4,386,043	\$4,386,043
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	\$3,779.00	
Number of Homestead/Farmstead Properties	1566	1566
Median Assessed Value of Homestead Properties		\$34,317

Act 1 Index (current): 3.1%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$3,926,699</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$283,795</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$4,210,494</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$4,254,168</b>	
	<b>Columbia</b>	<b>Total</b>

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$283,795	Lowering RE Tax Rate	\$0	\$283,795
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$283,795</b>

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	88,720,924	47.9500	4,254,168			98.90000%	
<b>Totals:</b>	<b>88,720,924</b>		<b>4,254,168</b>	- 283,795 =	3,970,373 X	98.90000% =	3,926,699

	<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%	60,000	60,000
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 1,227,440 1,227,440**

**Total Act 511, Current Taxes 1,227,440**

<b>Act 511 Tax Limit --&gt;</b>	<b>352,110,216 X</b>	<b>12</b>	<b>4,225,323</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

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
		2018-19 (Rebalanced)	2019-20				2018-19 (Rebalanced)	2019-20		
6111	<u>Current Real Estate Taxes</u>									
	Columbia	47.9500	47.9500	0.00%	Yes	3.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.200%	1.200%	0.00%	Yes	3.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.1%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	5,211,374
1200 Special Programs - Elementary / Secondary	2,522,069
1300 Vocational Education	772,137
1400 Other Instructional Programs - Elementary / Secondary	685,283
<b>Total Instruction</b>	<b>\$9,190,863</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	637,155
2200 Support Services - Instructional Staff	812,486
2300 Support Services - Administration	1,084,082
2400 Support Services - Pupil Health	125,880
2500 Support Services - Business	391,124
2600 Operation and Maintenance of Plant Services	1,254,467
2700 Student Transportation Services	621,795
2800 Support Services - Central	36,916
<b>Total Support Services</b>	<b>\$4,963,905</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	332,296
3300 Community Services	13,289
<b>Total Operation of Non-Instructional Services</b>	<b>\$345,585</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	962,138
5200 Interfund Transfers - Out	15,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$977,138</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$15,477,491</b>

## 2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,771,648
200 Personnel Services - Employee Benefits	1,951,709
400 Purchased Property Services	13,050
500 Other Purchased Services	261,767
600 Supplies	209,215
700 Property	3,360
800 Other Objects	625
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$5,211,374</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,237,786
200 Personnel Services - Employee Benefits	745,254
300 Purchased Professional and Technical Services	112,420
500 Other Purchased Services	400,767
600 Supplies	25,512
800 Other Objects	330
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,522,069</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	214,849
200 Personnel Services - Employee Benefits	133,289
400 Purchased Property Services	300
500 Other Purchased Services	412,999
600 Supplies	9,200
700 Property	1,500
<b>Total Vocational Education</b>	<b>\$772,137</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	330,181
200 Personnel Services - Employee Benefits	246,738
300 Purchased Professional and Technical Services	13,680
500 Other Purchased Services	7,550
600 Supplies	12,134
700 Property	70,000
800 Other Objects	5,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$685,283</b>
<b>Total Instruction</b>	<b>\$9,190,863</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	355,709
200 Personnel Services - Employee Benefits	246,930
300 Purchased Professional and Technical Services	5,875
400 Purchased Property Services	5,000
500 Other Purchased Services	9,636
600 Supplies	11,442

## 2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
800 Other Objects	2,563
<b>Total Support Services - Students</b>	<b>\$637,155</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	264,594
200 Personnel Services - Employee Benefits	232,588
300 Purchased Professional and Technical Services	42,100
400 Purchased Property Services	15,000
500 Other Purchased Services	27,600
600 Supplies	67,603
700 Property	101,242
800 Other Objects	61,759
<b>Total Support Services - Instructional Staff</b>	<b>\$812,486</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	478,121
200 Personnel Services - Employee Benefits	339,964
300 Purchased Professional and Technical Services	146,135
400 Purchased Property Services	9,850
500 Other Purchased Services	23,150
600 Supplies	40,284
700 Property	2,000
800 Other Objects	44,578
<b>Total Support Services - Administration</b>	<b>\$1,084,082</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	70,189
200 Personnel Services - Employee Benefits	33,014
300 Purchased Professional and Technical Services	11,113
400 Purchased Property Services	116
500 Other Purchased Services	1,150
600 Supplies	10,298
<b>Total Support Services - Pupil Health</b>	<b>\$125,880</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	188,879
200 Personnel Services - Employee Benefits	160,470
300 Purchased Professional and Technical Services	32,455
400 Purchased Property Services	500
500 Other Purchased Services	3,120
600 Supplies	5,000
800 Other Objects	700
<b>Total Support Services - Business</b>	<b>\$391,124</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	391,792
200 Personnel Services - Employee Benefits	327,766
300 Purchased Professional and Technical Services	60,000
400 Purchased Property Services	290,197
500 Other Purchased Services	67,848

## 2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
600 Supplies	85,864
700 Property	30,000
800 Other Objects	1,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,254,467</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	621,195
600 Supplies	600
<b>Total Student Transportation Services</b>	<b>\$621,795</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	20,034
200 Personnel Services - Employee Benefits	13,232
500 Other Purchased Services	2,000
600 Supplies	1,150
800 Other Objects	500
<b>Total Support Services - Central</b>	<b>\$36,916</b>
<b>Total Support Services</b>	<b>\$4,963,905</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	119,004
200 Personnel Services - Employee Benefits	50,878
300 Purchased Professional and Technical Services	48,706
500 Other Purchased Services	40,967
600 Supplies	66,351
700 Property	2,690
800 Other Objects	3,700
<b>Total Student Activities</b>	<b>\$332,296</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	5,109
200 Personnel Services - Employee Benefits	2,180
300 Purchased Professional and Technical Services	6,000
<b>Total Community Services</b>	<b>\$13,289</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$345,585</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	16,324
900 Other Uses of Funds	945,814
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$962,138</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	15,000
<b>Total Interfund Transfers - Out</b>	<b>\$15,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$977,138</b>
<b>TOTAL EXPENDITURES</b>	<b>\$15,477,491</b>



**Cash and Short-Term Investments**

**06/30/2019 Estimate**

**06/30/2020 Projection**

General Fund	4,714,593	2,754,505
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	2,742,164	2,515,164
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**

**\$7,456,757**

**\$5,269,669**

**Long-Term Investments**

**06/30/2019 Estimate**

**06/30/2020 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	3,925,000	
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**

**06/30/2019 Estimate**

**06/30/2020 Projection**

Permanent Fund

<b>Total Long-Term Investments</b>	<b>\$3,925,000</b>	
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$11,381,757</b>	<b>\$5,269,669</b>

**Long-Term Indebtedness**

**06/30/2019 Estimate**

**06/30/2020 Projection**

**General Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	274,451	233,212
0540 Accumulated Compensated Absences	249,244	250,813
0550 Authority Lease Obligations	84,370	59,961
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$608,065</b>	<b>\$543,986</b>
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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		

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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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		

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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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		

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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**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

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**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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$608,065</b>	<b>\$543,986</b>

**Short-Term Payables**

**06/30/2019 Estimate**

**06/30/2020 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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$608,065</b>	<b>\$543,986</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,368,238
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	407,435
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$2,775,673</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$2,775,673</b>
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