

# FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/20/2016

  
\_\_\_\_\_  
President of the Board - Original Signature Required

6/20/16  
Date

  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required

6/20/16  
Date

  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required

6/20/16  
Date

Jennifer L Conrad  
Contact Person

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**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE  
FROM 2016-2017 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

<b>SCHOOL DISTRICT :</b> Wilmington Area SD	<b>COUNTY :</b> Lawrence	<b>AUN :</b> 104378003
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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 2016-2017 (compared to 2015-2016 )?

Yes

No

If yes, see information below, taken from the 2016-2017 General Fund Budget.

Total Budgeted Expenditures	\$20570867
Ending Unassigned Fund Balance	\$24200
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.1%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes

No

I hereby certify that the above information is accurate and complete.

<b>SIGNATURE OF SUPERINTENDENT</b> 	<b>DATE</b> 6.21.16
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DUE DATE: AUGUST 15, 2016

**CERTIFICATION OF USE OF FUE-2020  
FOR PUBLIC INSPECTION OF 2016-2017 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Wilmington Area SD	County : Lawrence	AUN Number : 104378003
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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 5/9/16
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserve is to allow for unforeseen expenditures during the school year and is also a way to balance deficit items within the budget.
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.	The ending, unassigned fund balance has been used to balance the budget and minimize future tax increases.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned fund balance: \$1,250,000 for capital projects & \$1,250,000 for future health care and retirement costs.

<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	
0840 Assigned Fund Balance	3,500,000
0850 Unassigned Fund Balance	302,938
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$3,802,938</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	8,561,392
7000 Revenue from State Sources	10,097,926
8000 Revenue from Federal Sources	632,811
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$19,292,129</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$23,095,067</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	6,342,392
6113 Public Utility Realty Taxes	9,000
6114 Payments in Lieu of Current Taxes - State / Local	2,000
6120 Current Per Capita Taxes, Section 679	32,000
6140 Current Act 511 Taxes - Flat Rate Assessments	60,000
6150 Current Act 511 Taxes - Proportional Assessments	1,080,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	402,000
6500 Earnings on Investments	20,000
6700 Revenues from LEA Activities	35,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	265,000
6910 Rentals	50,000
6940 Tuition from Patrons	70,000
6990 Refunds and Other Miscellaneous Revenue	194,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$8,561,392</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	5,900,351
7160 Tuition for Orphans Subsidy	40,000
7220 Vocational Education	32,000
7240 Driver Education - Student	4,000
7271 Special Education funds for School-Aged Pupils	1,050,727
7310 Transportation (Pupil and Nonpublic/CS)	780,660
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	383,085
7330 Health Services (Medical, Dental, Nurse, Act 25)	24,000
7340 State Property Tax Reduction Allocation	379,465
7810 State Share of Social Security and Medicare Taxes	313,649
7820 State Share of Retirement Contributions	1,189,989
<b>REVENUE FROM STATE SOURCES</b>	<b>\$10,097,926</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	521,491
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	101,320
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	10,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$632,811</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>19,292,129</b>

Act 1 Index (current): 3.2%

<b>Calculation Method:</b>	<b>Revenue</b>	<b>Section 672.1 Method Choice: (a)(1)</b>	
<b>Number of Decimals For Tax Rate Calculation:</b>	<b>2</b>		
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$6,346,000</b>		
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$379,465</u></b>		
<b>Total Approx. Tax Revenue:</b>	<b>\$6,725,465</b>		
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$7,334,755</b>		

	<b>Lawrence</b>	<b>Mercer</b>	<b>Total</b>
<hr/>			
<b>2015-16 Data</b>			
a. Assessed Value	\$422,855,916	\$14,616,800	\$437,472,716
b. Real Estate Mills	14.5400	64.7400	
<b>I. 2016-17 Data</b>			
c. 2014 STEB Market Value	\$472,148,298	\$64,353,523	\$536,501,821
d. Assessed Value	\$423,575,016	\$14,650,350	\$438,225,366
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
<b>2015-16 Calculations</b>			
f. 2015-16 Tax Levy	\$6,148,325	\$946,292	\$7,094,617
(a * b)			
<b>2016-17 Calculations</b>			
<b>II.</b> g. Percent of Total Market Value	88.00498%	11.99502%	100.00000%
h. Rebalanced 2015-16 Tax Levy	\$6,243,616	\$851,001	\$7,094,617
(f Total * g)			
i. Base Mills Subject to Index	14.7653	64.7400	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	91.00000%	93.00000%	91.23990%
k. Tax Levy Needed	\$6,454,950	\$879,805	\$7,334,755
(Approx. Tax Levy * g)			
<b>I. 2016-17 Real Estate Tax Rate</b>	<b>15.2300</b>	<b>60.0500</b>	
(k / d * 1000)			
<b>III.</b> m. Tax Levy Generated by Mills	\$6,451,047	\$879,754	\$7,330,801
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$6,951,336
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$6,342,392
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.2%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$6,346,000

Amount of Tax Relief for Homestead Exclusions

\$379,465

Total Approx. Tax Revenue:

\$6,725,465

Approx. Tax Levy for Tax Rate Calculation:

\$7,334,755

	Lawrence	Mercer	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	15.2377	66.8116	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$6,454,309	\$978,813	\$7,433,122
<b>IV.</b> s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$9,877.00	\$2,505.00	
Number of Homestead/Farmstead Properties	2193	362	2555
Median Assessed Value of Homestead Properties			\$99,900



Act 1 Index (current): 3.2%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
Number of Decimals For Tax Rate Calculation:	2			
Approx. Tax Revenue from RE Taxes:	\$6,346,000			
Amount of Tax Relief for Homestead Exclusions	<u>\$379,465</u>			
Total Approx. Tax Revenue:	\$6,725,465			
Approx. Tax Levy for Tax Rate Calculation:	\$7,334,755			
	Lawrence	Mercer		Total

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$379,465	Lowering RE Tax Rate	\$0	\$379,465
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$379,465</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>
Lawrence	423,575,016	15.2300	6,451,047			91.00000%	
Mercer	14,650,350	60.0500	879,754			93.00000%	
<b>Totals:</b>	<b>438,225,366</b>		<b>7,330,801</b>	- 379,465 =	6,951,336 X	91.23990% =	6,342,392

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		32,000
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	\$5.00	\$0.00	32,000
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	28,000
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
<b>Total Current Act 511 Taxes-- Flat Rate Assessments</b>			<b>60,000</b>
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	0.500%	0.000%	1,000,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	80,000
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
<b>Total Current Act 511 Taxes-- Proportional Assessments</b>			<b>1,080,000</b>
<b>Total Act 511, Current Taxes</b>			<b>1,140,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>536,501,821 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>6,438,022</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
		2015-16 (Rebalanced)	2016-17				2015-16 (Rebalanced)	2016-17		
6111	<u>Current Real Estate Taxes</u>									
	Lawrence	14.7653	15.2300	3.15%	Yes	3.2%				
	Mercer	64.7400	60.0500	-7.23%	Yes	3.2%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.2%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.2%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	3.2%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	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>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	8,873,559
1200 Special Programs - Elementary / Secondary	2,749,840
1300 Vocational Education	458,411
1400 Other Instructional Programs - Elementary / Secondary	33,647
<b>Total Instruction</b>	<b>\$12,115,457</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	528,367
2200 Support Services - Instructional Staff	240,040
2300 Support Services - Administration	1,527,954
2400 Support Services - Pupil Health	224,619
2500 Support Services - Business	240,205
2600 Operation and Maintenance of Plant Services	1,406,621
2700 Student Transportation Services	1,602,335
2800 Support Services - Central	406,160
2900 Other Support Services	18,000
<b>Total Support Services</b>	<b>\$6,194,301</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	515,307
3300 Community Services	26,688
<b>Total Operation of Non-Instructional Services</b>	<b>\$541,995</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,649,114
5200 Interfund Transfers - Out	20,000
5900 Budgetary Reserve	50,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,719,114</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$20,570,867</b>

## 2016-2017 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	4,555,423
200 Personnel Services - Employee Benefits	3,215,809
300 Purchased Professional and Technical Services	234,812
400 Purchased Property Services	29,750
500 Other Purchased Services	461,190
600 Supplies	215,893
700 Property	160,682
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$8,873,559</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,099,953
200 Personnel Services - Employee Benefits	720,198
300 Purchased Professional and Technical Services	624,364
400 Purchased Property Services	4,020
500 Other Purchased Services	292,250
600 Supplies	8,055
800 Other Objects	1,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,749,840</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	70,912
200 Personnel Services - Employee Benefits	42,028
300 Purchased Professional and Technical Services	2,520
400 Purchased Property Services	1,000
500 Other Purchased Services	332,627
600 Supplies	2,951
700 Property	4,573
800 Other Objects	1,800
<b>Total Vocational Education</b>	<b>\$458,411</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	18,200
200 Personnel Services - Employee Benefits	7,447
400 Purchased Property Services	3,300
500 Other Purchased Services	2,100
600 Supplies	2,600
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$33,647</b>
<b>Total Instruction</b>	<b>\$12,115,457</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	313,915
200 Personnel Services - Employee Benefits	180,017
300 Purchased Professional and Technical Services	15,800
500 Other Purchased Services	1,900
600 Supplies	16,485

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<u>Description</u>	<u>Amount</u>
800 Other Objects	250
<b>Total Support Services - Students</b>	<b>\$528,367</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	132,895
200 Personnel Services - Employee Benefits	80,957
300 Purchased Professional and Technical Services	2,920
400 Purchased Property Services	500
500 Other Purchased Services	400
600 Supplies	22,368
<b>Total Support Services - Instructional Staff</b>	<b>\$240,040</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	803,753
200 Personnel Services - Employee Benefits	466,039
300 Purchased Professional and Technical Services	107,500
400 Purchased Property Services	5,000
500 Other Purchased Services	108,140
600 Supplies	21,522
700 Property	1,000
800 Other Objects	15,000
<b>Total Support Services - Administration</b>	<b>\$1,527,954</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	125,505
200 Personnel Services - Employee Benefits	83,562
300 Purchased Professional and Technical Services	1,263
400 Purchased Property Services	450
500 Other Purchased Services	1,700
600 Supplies	12,139
<b>Total Support Services - Pupil Health</b>	<b>\$224,619</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	105,150
200 Personnel Services - Employee Benefits	84,505
300 Purchased Professional and Technical Services	23,500
500 Other Purchased Services	8,000
600 Supplies	17,250
700 Property	1,500
800 Other Objects	300
<b>Total Support Services - Business</b>	<b>\$240,205</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	453,449
200 Personnel Services - Employee Benefits	344,672
400 Purchased Property Services	401,200
500 Other Purchased Services	62,300
600 Supplies	127,000
700 Property	18,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,406,621</b>

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<u>Description</u>	<u>Amount</u>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	11,120
200 Personnel Services - Employee Benefits	4,577
400 Purchased Property Services	2,000
500 Other Purchased Services	1,564,000
600 Supplies	20,638
<b>Total Student Transportation Services</b>	<b>\$1,602,335</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	62,596
200 Personnel Services - Employee Benefits	61,057
300 Purchased Professional and Technical Services	221,187
400 Purchased Property Services	5,000
500 Other Purchased Services	1,000
600 Supplies	22,153
700 Property	33,167
<b>Total Support Services - Central</b>	<b>\$406,160</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	18,000
<b>Total Other Support Services</b>	<b>\$18,000</b>
<b>Total Support Services</b>	<b>\$6,194,301</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	253,032
200 Personnel Services - Employee Benefits	94,747
300 Purchased Professional and Technical Services	26,295
400 Purchased Property Services	29,715
500 Other Purchased Services	75,998
600 Supplies	28,520
700 Property	7,000
<b>Total Student Activities</b>	<b>\$515,307</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	19,300
200 Personnel Services - Employee Benefits	7,388
<b>Total Community Services</b>	<b>\$26,688</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$541,995</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	539,114
900 Other Uses of Funds	1,110,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,649,114</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	20,000
<b>Total Interfund Transfers - Out</b>	<b>\$20,000</b>

<u>Description</u>	<u>Amount</u>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	50,000
<b>Total Budgetary Reserve</b>	<b>\$50,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,719,114</b>
<b>TOTAL EXPENDITURES</b>	<b>\$20,570,867</b>



**Cash and Short-Term Investments**

**06/30/2016 Estimate**

**06/30/2017 Projection**

General Fund	1,500,000	500,000
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	20,000	15,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	20,000	20,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	40,000	40,000
Other Agency Fund		
Permanent Fund		

<b>Total Cash and Short-Term Investments</b>	<b>\$1,580,000</b>	<b>\$575,000</b>
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**Long-Term Investments**

**06/30/2016 Estimate**

**06/30/2017 Projection**

General Fund	3,700,000	2,200,000
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		

Long-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

Permanent Fund

<b>Total Long-Term Investments</b>	<b>\$3,700,000</b>	<b>\$2,200,000</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$5,280,000</b>	<b>\$2,775,000</b>

**Long-Term Indebtedness**

**06/30/2016 Estimate**

**06/30/2017 Projection**

**General Fund**

0510 Bonds Payable	21,600,000	20,490,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	295,000	250,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,910,000	1,900,000
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$23,805,000</b>	<b>\$22,640,000</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**

**06/30/2016 Estimate**

**06/30/2017 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

## 2016-2017 Final General Fund Budget

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**Long-Term Indebtedness****06/30/2016 Estimate****06/30/2017 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**

**06/30/2016 Estimate**

**06/30/2017 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>06/30/2016 Estimate</u>	<u>06/30/2017 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>\$23,805,000</b>	<b>\$22,640,000</b>

**Short-Term Payables**

**06/30/2016 Estimate**

**06/30/2017 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>\$23,805,000</b>	<b>\$22,640,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,500,000
0850 Unassigned Fund Balance	24,200
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$2,524,200</b>
<b>5900 Budgetary Reserve</b>	<b>50,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$2,574,200</b>