

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

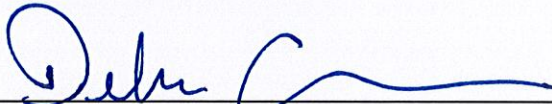
Date of Adoption of the General Fund Budget: 06/18/2019



President of the Board - Original Signature Required

Date

6/18/2019



Secretary of the Board - Original Signature Required

Date

6/18/2019



Chief School Administrator - Original Signature Required

Date

6/18/2019

Joshua D Latore

Contact Person

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Telephone

Extension

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Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2019-2020 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Wilmington Area SD	COUNTY : Lawrence	AUN : 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 2019-2020 (compared to 2018-2019) ?

Yes ☐

No ☒

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

Total Budgeted Expenditures	\$20236676
Ending Unassigned Fund Balance	\$1618481
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.0%

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 06/20/2019
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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 : 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 05/13/2019
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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.	The ending, unreserved 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.	Fund balance is assigned for capital projects and future health care and PSERS costs.

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		
0840 Assigned Fund Balance	3,647,273	
0850 Unassigned Fund Balance	2,195,429	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$5,842,702</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	9,090,716	
7000 Revenue from State Sources	10,328,208	
8000 Revenue from Federal Sources	672,829	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$20,091,753</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$25,934,455</u>

LEA : 104378003 Wilmington Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	6,852,961
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	30,000
6140 Current Act 511 Taxes - Flat Rate Assessments	60,000
6150 Current Act 511 Taxes - Proportional Assessments	1,110,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	362,000
6500 Earnings on Investments	75,000
6700 Revenues from LEA Activities	40,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	190,000
6910 Rentals	50,000
6940 Tuition from Patrons	105,876
6990 Refunds and Other Miscellaneous Revenue	203,879
REVENUE FROM LOCAL SOURCES	\$9,090,716
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	5,811,672
7160 Tuition for Orphans Subsidy	40,000
7220 Vocational Education	35,000
7271 Special Education funds for School-Aged Pupils	1,070,747
7311 Pupil Transportation Subsidy	915,057
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	160,200
7330 Health Services (Medical, Dental, Nurse, Act 25)	24,000
7340 State Property Tax Reduction Allocation	379,148
7505 Ready to Learn Block Grant	219,259
7810 State Share of Social Security and Medicare Taxes	307,842
7820 State Share of Retirement Contributions	1,365,283
REVENUE FROM STATE SOURCES	\$10,328,208
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	509,829
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	70,000
8517 NCLB, Title IV - 21st Century Schools	41,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	52,000
REVENUE FROM FEDERAL SOURCES	\$672,829
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	20,091,753

Act 1 Index (current): 3.0%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	3		
Approx. Tax Revenue from RE Taxes:	\$6,853,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$379,148</u>		
Total Approx. Tax Revenue:	\$7,232,148		
Approx. Tax Levy for Tax Rate Calculation:	\$7,747,965		
	Lawrence	Mercer	Total

2018-19 Data			
a. Assessed Value	\$428,712,131	\$14,744,150	\$443,456,281
b. Real Estate Mills	15.7480	65.8370	
I. 2019-20 Data			
c. 2017 STEB Market Value	\$488,239,322	\$69,591,521	\$557,830,843
d. Assessed Value	\$430,615,931	\$14,906,050	\$445,521,981
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2018-19 Calculations			
f. 2018-19 Tax Levy	\$6,751,359	\$970,711	\$7,722,070
(a * b)			
2019-20 Calculations			
g. Percent of Total Market Value	87.52462%	12.47538%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$6,758,712	\$963,358	\$7,722,070
(f Total * g)			
i. Base Mills Subject to Index	15.7651	65.8370	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	93.00000%	93.00000%	93.00000%
k. Tax Levy Needed	\$6,781,377	\$966,588	\$7,747,965
(Approx. Tax Levy * g)			
I. 2019-20 Real Estate Tax Rate	15.7480	64.8450	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$6,781,340	\$966,583	\$7,747,923
(I / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$7,368,775
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$6,852,961
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.0%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	3		
Approx. Tax Revenue from RE Taxes:	\$6,853,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$379,148</u>		
Total Approx. Tax Revenue:	\$7,232,148		
Approx. Tax Levy for Tax Rate Calculation:	\$7,747,965		

	Lawrence	Mercer	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	16.2380	67.8121	
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)	\$6,992,341	\$1,010,811	\$8,003,152
IV. 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	\$9,689.00	\$2,353.00	
Number of Homestead/Farmstead Properties	2159	357	2516
Median Assessed Value of Homestead Properties			\$101,200

Act 1 Index (current): 3.0%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	3		
Approx. Tax Revenue from RE Taxes:	\$6,853,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$379,148</u>		
Total Approx. Tax Revenue:	\$7,232,148		
Approx. Tax Levy for Tax Rate Calculation:	\$7,747,965		
	Lawrence	Mercer	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$379,148	Lowering RE Tax Rate	\$0	\$379,148
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$379,148

2019-2020 Final General Fund Budget				Local Education Agency Tax Data				
LEA : 104378003 Wilmington Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511				
Printed 11/17/2021 10:07:46 AM				Page - 1 of 1				
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>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>	
Lawrence	430,615,931	15.7480	6,781,340			93.00000%		
Mercer	14,906,050	64.8450	966,583			93.00000%		
Totals:	445,521,981		7,747,923	-	379,148 =	7,368,775 X	93.00000% =	6,852,961
				<u>Rate</u>	<u>Estimated Revenue</u>			
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	30,000			
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	30,000	30,000	
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00	0	0	
6143	Current Act 511 Local Services Taxes			\$10.00	\$0.00	30,000	30,000	
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0	
6145	Current Act 511 Business Privilege Taxes– Flat Rate			\$0.00	\$0.00	0	0	
6146	Current Act 511 Mechanical Device Taxes– Flat Rate			\$0.00	\$0.00	0	0	
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0	
Total Current Act 511 Taxes– Flat Rate Assessments						60,000	60,000	
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	1,020,000	1,020,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	90,000	90,000	
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						1,110,000	1,110,000	
Total Act 511, Current Taxes							1,170,000	
Act 511 Tax Limit -->				557,830,843 X		12	6,693,970	
				Market Value		Mills	(511 Limit)	

LEA : 104378003 Wilmington Area SD

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>									
	Lawrence	15.7651	15.7480	-0.09%	Yes	3.0%				
	Mercer	65.8370	64.8450	-1.49%	Yes	3.0%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.0%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.0%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	3.0%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,839,315
1200 Special Programs - Elementary / Secondary	2,851,456
1300 Vocational Education	397,880
1400 Other Instructional Programs - Elementary / Secondary	12,348
Total Instruction	\$12,100,999
2000 Support Services	
2100 Support Services - Students	453,698
2200 Support Services - Instructional Staff	145,005
2300 Support Services - Administration	1,555,393
2400 Support Services - Pupil Health	240,384
2500 Support Services - Business	269,591
2600 Operation and Maintenance of Plant Services	1,362,728
2700 Student Transportation Services	1,582,494
2800 Support Services - Central	408,517
2900 Other Support Services	18,000
Total Support Services	\$6,035,810
3000 Operation of Non-Instructional Services	
3200 Student Activities	560,577
Total Operation of Non-Instructional Services	\$560,577
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	24,899
Total Facilities Acquisition, Construction and Improvement Services	\$24,899
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,514,391
Total Other Expenditures and Financing Uses	\$1,514,391
Total Estimated Expenditures and Other Financing Uses	\$20,236,676

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,540,612
200 Personnel Services - Employee Benefits	3,210,911
300 Purchased Professional and Technical Services	246,517
400 Purchased Property Services	37,516
500 Other Purchased Services	451,662
600 Supplies	249,056
700 Property	103,041
Total Regular Programs - Elementary / Secondary	\$8,839,315
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,195,338
200 Personnel Services - Employee Benefits	769,910
300 Purchased Professional and Technical Services	485,353
400 Purchased Property Services	5,001
500 Other Purchased Services	345,879
600 Supplies	17,075
700 Property	4,900
800 Other Objects	28,000
Total Special Programs - Elementary / Secondary	\$2,851,456
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	91,502
200 Personnel Services - Employee Benefits	57,281
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	2,800
500 Other Purchased Services	234,715
600 Supplies	6,445
800 Other Objects	2,137
Total Vocational Education	\$397,880
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,200
200 Personnel Services - Employee Benefits	3,048
500 Other Purchased Services	2,100
Total Other Instructional Programs - Elementary / Secondary	\$12,348
Total Instruction	\$12,100,999
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	259,298
200 Personnel Services - Employee Benefits	160,162
300 Purchased Professional and Technical Services	15,200
500 Other Purchased Services	2,650
600 Supplies	16,388
Total Support Services - Students	\$453,698
2200 <u>Support Services - Instructional Staff</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	83,003
200 Personnel Services - Employee Benefits	53,108
300 Purchased Professional and Technical Services	300
500 Other Purchased Services	100
600 Supplies	8,494
Total Support Services - Instructional Staff	\$145,005
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	868,911
200 Personnel Services - Employee Benefits	521,075
300 Purchased Professional and Technical Services	65,000
400 Purchased Property Services	30,750
500 Other Purchased Services	37,438
600 Supplies	15,819
700 Property	1,000
800 Other Objects	15,400
Total Support Services - Administration	\$1,555,393
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	128,004
200 Personnel Services - Employee Benefits	89,189
300 Purchased Professional and Technical Services	2,892
400 Purchased Property Services	819
500 Other Purchased Services	600
600 Supplies	18,793
700 Property	87
Total Support Services - Pupil Health	\$240,384
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	121,000
200 Personnel Services - Employee Benefits	88,310
300 Purchased Professional and Technical Services	25,231
500 Other Purchased Services	8,750
600 Supplies	26,000
800 Other Objects	300
Total Support Services - Business	\$269,591
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	511,430
200 Personnel Services - Employee Benefits	365,148
400 Purchased Property Services	335,000
500 Other Purchased Services	56,150
600 Supplies	95,000
Total Operation and Maintenance of Plant Services	\$1,362,728
2700 <u>Student Transportation Services</u>	
400 Purchased Property Services	2,500
500 Other Purchased Services	1,412,599
600 Supplies	167,395
Total Student Transportation Services	\$1,582,494

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<u>Description</u>	<u>Amount</u>
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	79,074
200 Personnel Services - Employee Benefits	51,003
300 Purchased Professional and Technical Services	233,400
400 Purchased Property Services	5,000
500 Other Purchased Services	200
600 Supplies	34,640
700 Property	5,200
Total Support Services - Central	\$408,517
2900 <u>Other Support Services</u>	
500 Other Purchased Services	18,000
Total Other Support Services	\$18,000
Total Support Services	\$6,035,810
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	279,477
200 Personnel Services - Employee Benefits	116,217
300 Purchased Professional and Technical Services	25,988
400 Purchased Property Services	30,195
500 Other Purchased Services	69,526
600 Supplies	39,174
Total Student Activities	\$560,577
Total Operation of Non-Instructional Services	\$560,577
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	24,899
Total Facilities Acquisition, Construction and Improvement Services	\$24,899
Total Facilities Acquisition, Construction and Improvement Services	\$24,899
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	524,391
900 Other Uses of Funds	990,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,514,391
Total Other Expenditures and Financing Uses	\$1,514,391
TOTAL EXPENDITURES	\$20,236,676

LEA : 104378003 Wilmington Area SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	1,500,000	1,500,000
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	15,000	15,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	22,000	23,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	50,000	50,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$1,587,000	\$1,588,000
<u>Long-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	1,500,000	1,500,000
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		
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		

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<u>Long-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$1,500,000	\$1,500,000
TOTAL CASH AND INVESTMENTS	\$3,087,000	\$3,088,000

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
0510 Bonds Payable	20,148,703	18,788,976
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	270,128	290,128
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,841,298	3,841,298
0599 Other Noncurrent Liabilities		
Total General Fund	\$24,260,129	\$22,920,402
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		
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		
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		
Capital Reserve Fund - \$ 690, \$1850		
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		
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		

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		

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
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		

2019-2020 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
LEA : 104378003 Wilmington Area SD			
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<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			
Total Permanent Fund			
Total Long-Term Indebtedness	\$24,260,129	\$22,920,402	

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<u>Short-Term Payables</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
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	\$24,260,129	\$22,920,402

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,079,298
0850 Unassigned Fund Balance	1,618,481
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,697,779
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,697,779