



Waynesboro Area School District

TOWN HALL PRESENTATION

BUDGETARY, FUNDING & FINANCIAL HISTORY

Waynesboro Area Senior High School Library

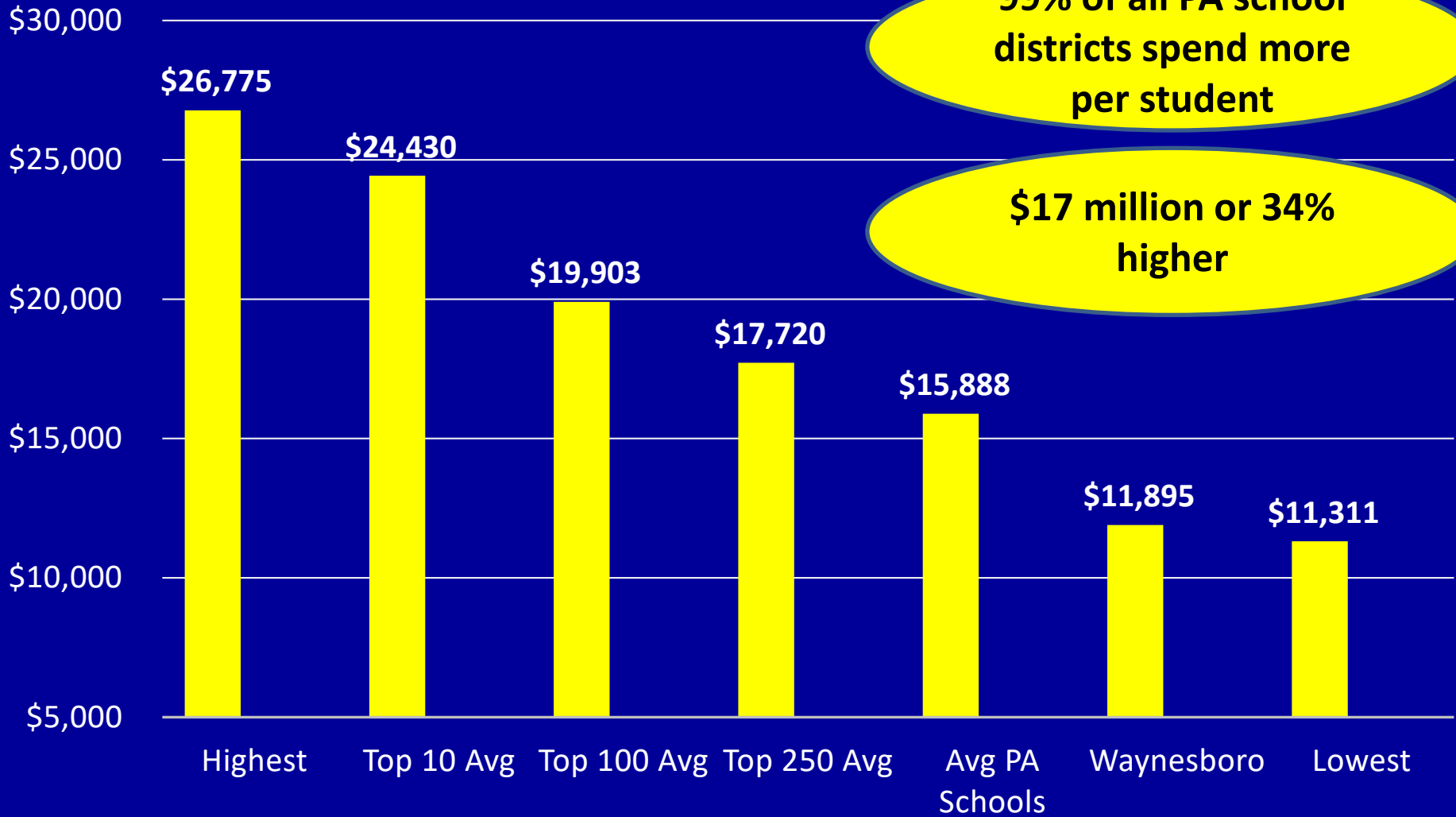
November 19, 2019



Waynesboro Area School District

Current Spending per Student per Year

(2017-18 Latest PDE data)



99% of all PA school districts spend more per student

\$17 million or 34% higher



Waynesboro Area School District

\$11,895 (WASD total Spend)

There are 36 school districts that receive more state funding per student, than Waynesboro spends per student!

Harmony Area = \$15,393

Farrell Area = \$16,952

Purchase Line = \$15,578

Austin Area = \$15,495

Duquesne City = \$17,410

Wilkinsburg Boro = \$14,605

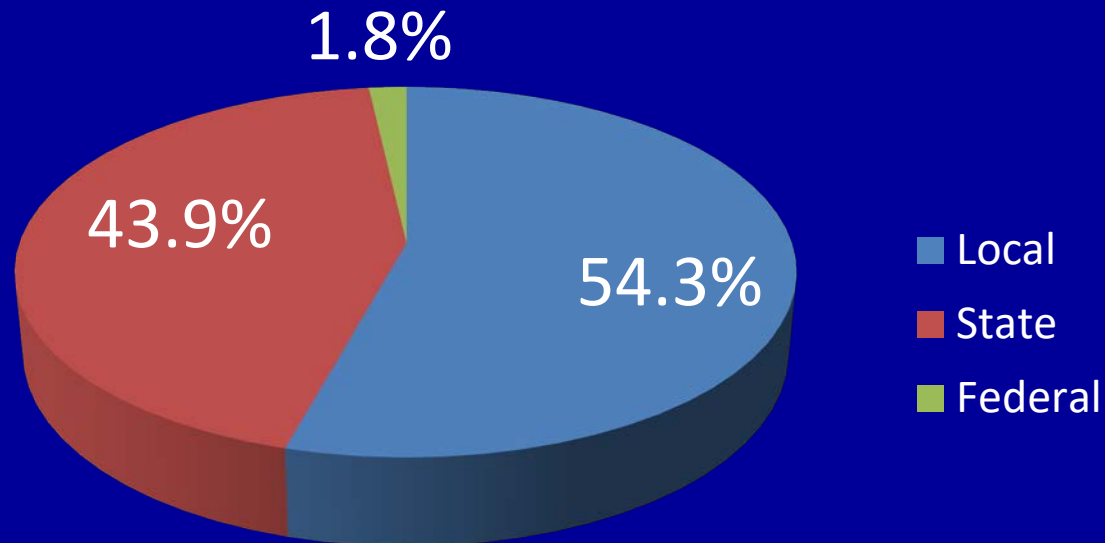
This is a generational issue affecting our community. How many generations should receive less resources than their peers?



Waynesboro Area School District

Revenue & Expenditures = \$60.23M

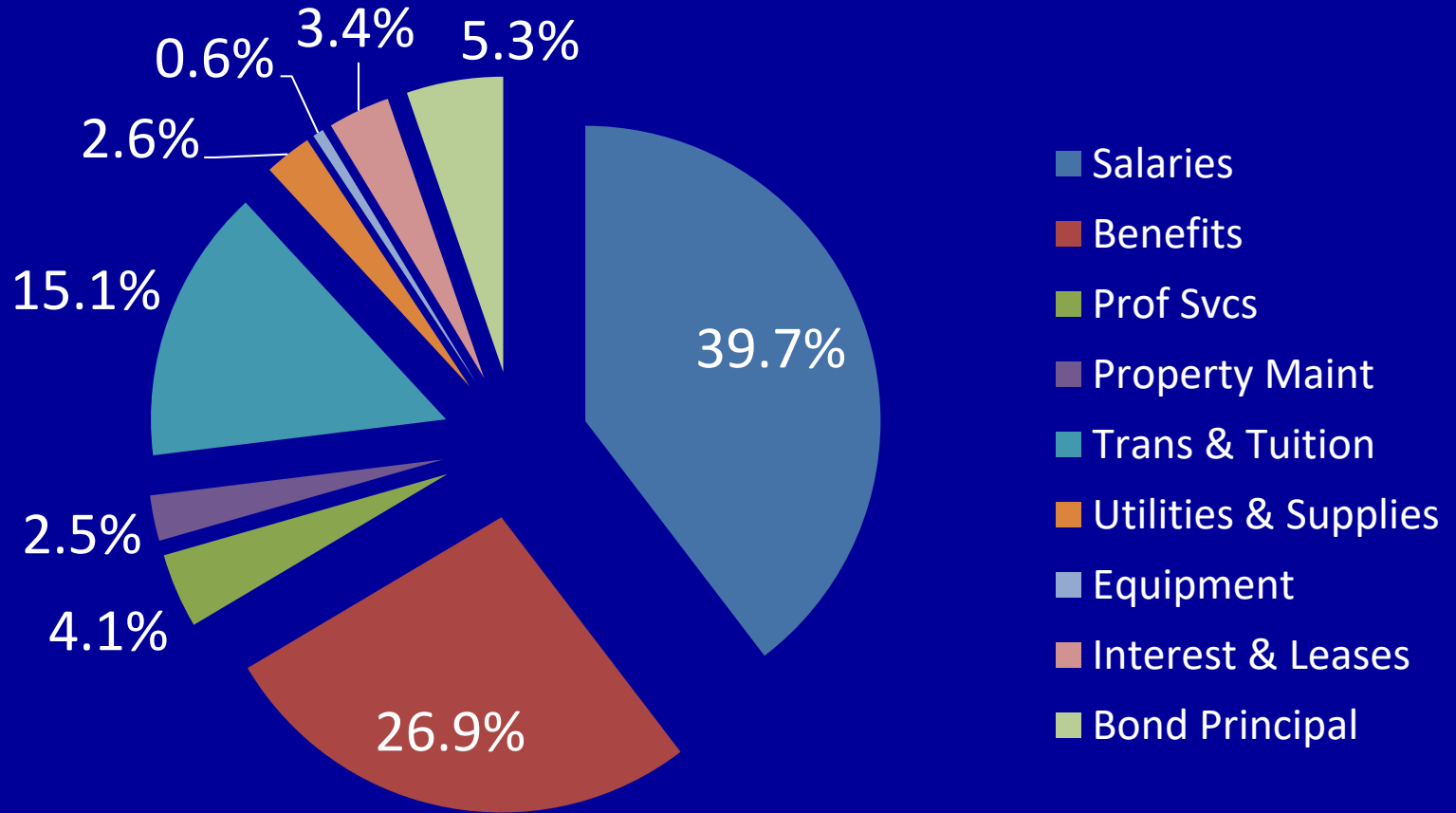
Comprised of Local, State & Federal Funding





Waynesboro Area School District

Expenditures



Staffing, Bonds, Transport, Pre-K & Tuition = 90.2%



Waynesboro Area School District

Expenditures per Pupil – 2017-18

Expense Category	Avg PA SD	WASD	Avg PA SD	WASD
Instruction	\$10,578	\$8,391	60.2%	65.0%
Support Services	\$4,827	\$3,301	27.5%	25.6%
Non-instructional Services	\$305	\$203	1.7%	1.6%
Facilities	\$36	\$13	0.2%	0.1%
Other Exp & Financing	\$1,836	\$1,003	10.4%	7.8%
Total	\$17,582	\$12,911	100.0%	100.0%



Waynesboro Area School District

Fund Balances (Reserves)

- Cash Flow to meet payroll and expenditures at the beginning of the fiscal year
- Emergency repairs
- Unplanned increases in enrollment of regular and special education students
- Downturns in the economy affecting earned income and occupation tax revenues
- Building repairs, renovation or construction
- Reductions in funding from Federal and/or State resources
- Delays in Federal and/or State resources
- Bond rating companies require higher rates of interest with no or little fund balance.
- WASD's unassigned fund balance would make payroll for approximately 26 days – then the District would be out of funds.

Restricted

Committed

Assigned

Unassigned



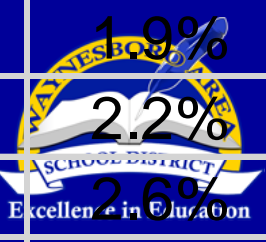
Total Fund
Balance



Waynesboro Area School District

Fund Balances (Reserves)

School District	2017-18 Unassigned Fund Balance	2017-18 Unassigned Fund Balance Per Student	2017-18 Total Fund Balance	2017-18 Total Fund Balance Per Student
Waynesboro	\$2,791,631	\$659	\$3,860,328	\$912
Avg PA SD	\$3,850,144	\$1,801	\$8,231,741	\$3,994
Variance \$	\$1,058,513	\$1,142	\$4,371,413	\$3,082
Variance %	38%	173%	113%	338%

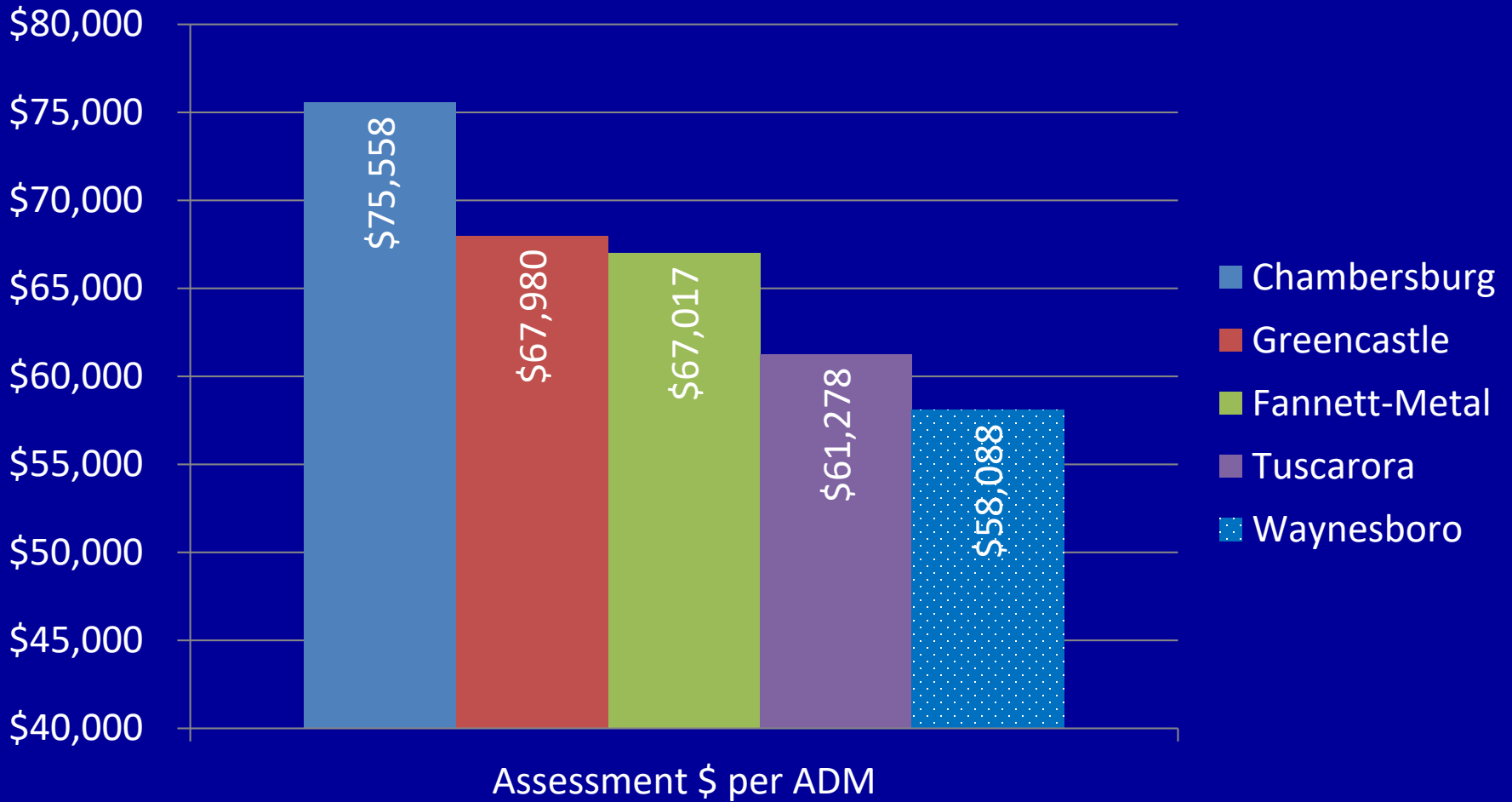


Waynesboro Area School District

4%	1.9%	2.1%	1.7%	1.7%	1.4%	2.9%	4.1%
4%	2.2%	2.1%	1.7%	1.7%	1.4%	2.9%	4.1%
2%	2.6%	2.8%	2.3%	2.3%	1.9%	4.0%	5.6%
4%	2.7%	2.9%	2.4%	2.3%	2.0%	4.0%	5.8%
8%	2.2%	2.5%	2.0%	2.0%	1.7%	3.4%	4.9%
4%	2.2%	2.5%	2.0%	2.0%	1.7%	3.5%	5.0%
3%	2.6%	2.9%	2.4%	2.3%	2.0%	4.0%	5.6%
4%	1.9%	2.1%	1.7%	1.7%	1.4%	2.9%	4.1%
9%	2.3%	2.5%	2.1%	2.1%	1.8%	3.7%	4.8%
2%	2.5%	2.8%	2.3%	2.3%	1.9%	3.8%	5.4%
7%	2.9%	3.2%	2.6%	2.6%	2.1%	4.4%	6.2%
2%	2.5%	2.7%	2.2%	2.1%	1.8%	3.5%	4.9%
3%	2.6%	2.9%	2.4%	2.4%	1.9%	4.0%	5.6%
3%	2.6%	2.9%	2.4%	2.3%	1.9%	4.0%	5.7%
8%	3.0%	3.3%	2.6%	2.6%	2.1%	4.4%	6.2%
8%	1.9%	2.1%	1.7%	1.7%	1.4%	2.9%	4.1%
0%	2.2%	2.6%	2.1%	2.1%	1.7%	3.6%	5.0%
1%	2.4%	2.7%	2.2%	2.2%	1.8%	3.7%	5.2%



Waynesboro Area School District Local Property Assessments





Waynesboro Area School District

Annual Highlights

Full-Day
Kindergarten

First Choice
Teacher

Access for All
Computers

Youth Court

Over 170+ programs
at WASHS

Lowered 7th
grade class sizes

Increased
facility security

Maintained
gymnastics &
driver's ed

Applied for JROTC

Health clinic at
WASHS

Added Family
Consumer Sciences

Tech tribe

Behavioral
programs-Inspire



Waynesboro Area School District

GRANTS & PARTNERSHIPS

Pre-natal to 3
Grant funding

Social worker

15,000 Summer
Lunches

WellSpan Walk-
in Facility

Keystone future
medical clinic

Smart Futures Career
Readiness Title IV

Over \$100,000
in safety grants

Child Care
Center

Family
Development
Center

Life Skills House

Health clinic at
WASHS

\$2 million Pre-K

Advisory Groups



Waynesboro Area School District

Awards / Recognition

All Athletic Teams
Achieved GPA of
3.0 or better

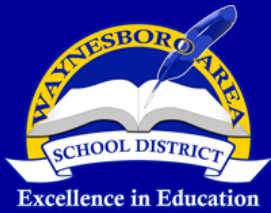
Music Dept
Community Excellence
Award

Chamber Choir at
Carnegie Hall

3 HS Teams make
Athletic Play-offs

Middle School FBLA
First Place in PA

US News & World
Report ranks WASHS
#1 in Franklin County



Waynesboro Area School District Tax Increase History

Taxes are 17%
lower than the
inflation index

Year	Act 1 Index Limit (%)	Act 1 Index Limit (Mills)	Actual WASD Tax Rate (Mills)
2020-21	3.5%	118.1	TBD
2019-20	3.1%	114.1	97.5
2018-19	3.3%	110.6	94.8
2017-18	3.4%	107.1	92.0
2016-17	3.2%	103.6	89.3
2015-16	2.5%	100.4	86.5
2014-15	2.7%	97.9	86.5
2013-14	2.2%	95.4	86.5
2012-13	2.2%	93.3	86.5
2011-12	1.8%	91.3	85.5
2010-11	3.7%	89.7	84.1
2009-10	5.2%	86.5	82.6
2008-09	5.7%	82.2	82.6
2007-08	4.4%	77.8	79.1
2006-07	5.1%	74.5	75.8



Waynesboro Area School District

Effects of Pension & Cyber Charter

Fiscal Year	SD Total Expenditures	Less Grants for Pre-K	Less Cyber Charter Cost	Less SD Pension Cost	Net Total Expenditure
2017-18	\$56,569,140	\$123,174	\$1,115,239	\$7,143,125	\$48,187,602
2010-11	\$48,824,648	\$ 0	\$ 628,578	\$1,287,976	\$46,908,094
Increase \$	\$ 7,744,492	\$123,174	\$ 486,661	\$5,855,149	\$1,279,508
Increase %	15.9%	N/A	77.4%	454.6%	2.7%
Avg % Increase	2.3%	N/A	11.1%	64.9%	0.4%



Waynesboro Area School District

State Funding Changes to School Districts

Cyber Charter
Reimbursement of
30%

Plancon for Building
Construction No longer
exists for new projects

Transportation is Flat
Funded to 2015 levels
– runs out in March

Gambling Proceeds
Flat for Homestead for
over 10 years



Waynesboro Area School District

Public School Employee Retirement System

- School District contributes 34.29% in 2019-20 – slightly more than half is reimbursed by PA

TOTAL PSERS INVESTMENTS

Total Liability =
\$104,368,679,000

Total Assets =
\$56,363,714,000

Net Liability =
\$48,004,965,000



Waynesboro Area School District

Pension Cost Comparison

- 2009-2010 Pension Cost = \$1,121,000
- 2019-2020 Pension Cost = \$8,380,000
- Total Increase of \$7,259,000
- WASD Share at 41% is approx \$3,436,000

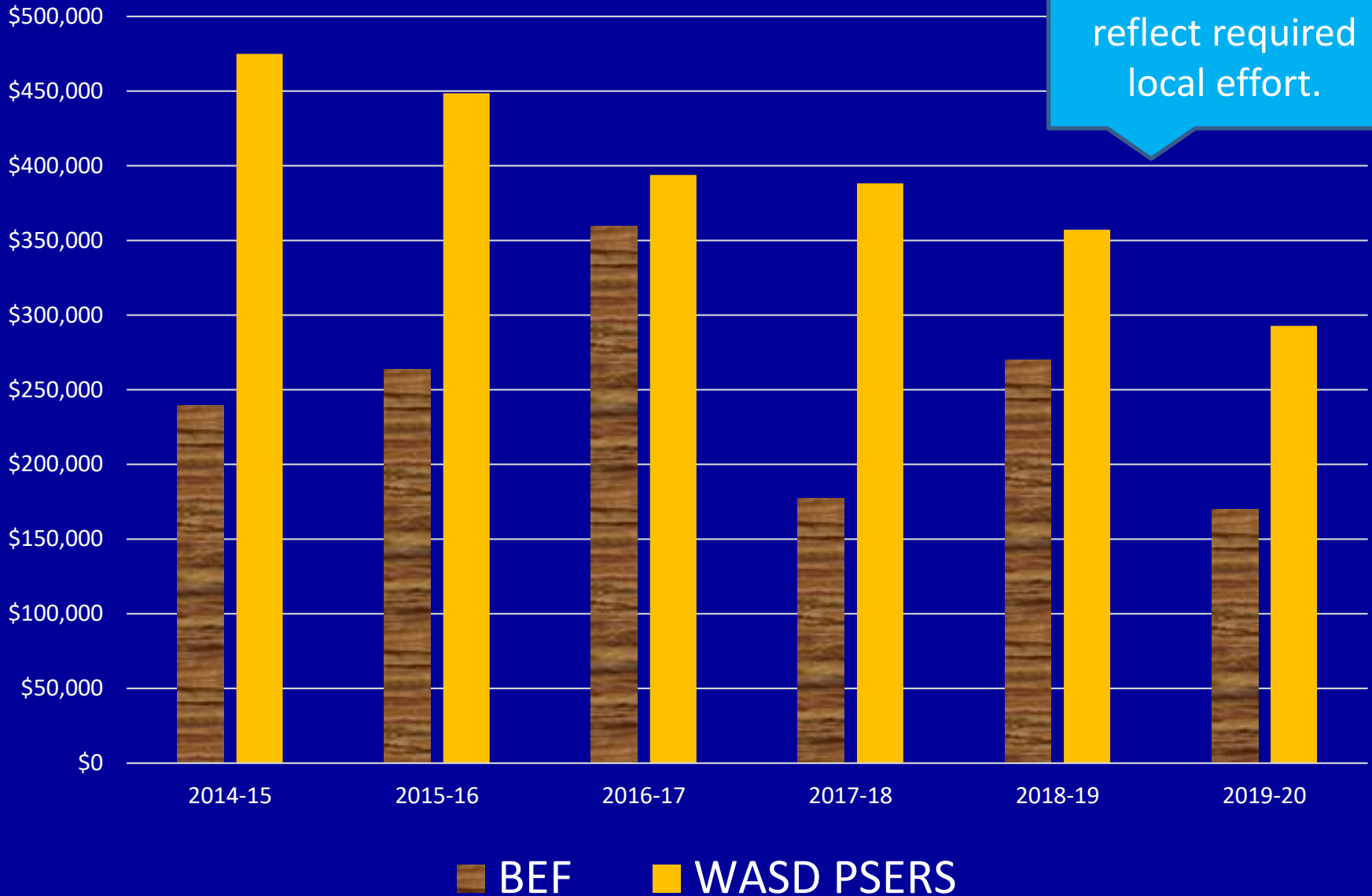
Tax equivalent
of 14.2 mills

15% of our
property taxes



Waynesboro Area School District

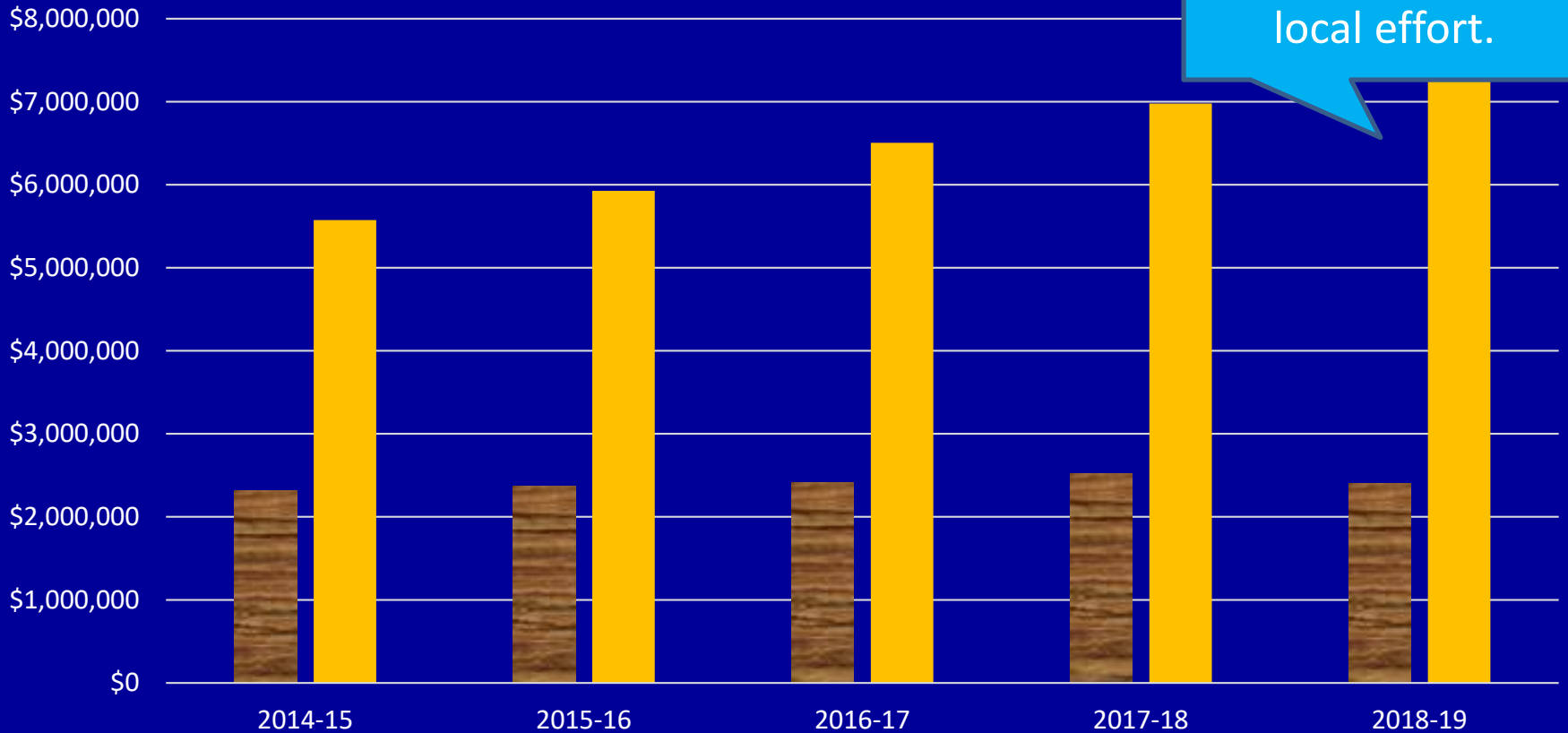
The gap between these columns reflect required local effort.





Waynesboro Area School District

The gap between these columns reflect required local effort.



■ SEF ■ WASD Special Ed Cost

\$20,000,000+
Unfunded (WASD)

In 2015-16, across PA, Special Education costs exceeded state funding by over **\$3 Billion**



Waynesboro Area School District

UNFUNDED MANDATES

PENSION COSTS

CYBER CHARTER

BUS TO PRIVATE SCHOOLS

BUS TO MD SCHOOLS

MCKINNEY-VENTO

MANDATED TRAINING

\$150,000/DAY TRAINING

PREVAILING WAGE

PIMS – STUDENT ACCTG

EDUCATION TIL 18-21 YRS OLD
REGARDLESS OF LOCATION



Waynesboro Area School District

Summary

Lowest
Spending per
Student

Small Fund
Balance
(Savings Acct)

Great Results
with Student
Achievement &
Opportunity

Low Tax Rate

Low Assessed
Value for
taxes



Waynesboro Area School District

Questions?