

FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET


24 PS 6-687(a)(1)

(03/2006)

School District Name : Waynesboro Area SD	County : Franklin	AUN Number : 112289003
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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 6/14/22
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2022-2023 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Waynesboro Area SD	COUNTY : Franklin	AUN : 112289003
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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 the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
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 2022-2023 (compared to 2021-2022)?

Yes

☐

No

☒

If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$74394428
Ending Unassigned Fund Balance	\$3323967
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.46%

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


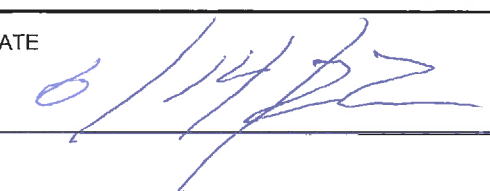
Yes

☒

No

☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 
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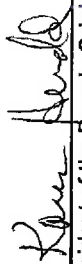
DUE DATE: AUGUST 15, 2022

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

6/14/22

Date



Secretary of the Board - Original Signature Required

6/14/22

Date



Chief School Administrator - Original Signature Required

6/14/22

Date

Eric Holtzman

Contact Person

(717)762-1191

Telephone

Extn :1131

Extension

eric_holtzman@wasdpa.org

Email Address

Val Number	Description	Justification
1820	Act 511 Taxes: 6142 Rate has changed from previous year. 6142 Prior Year Rate: 0.15 6142 Current Year Rate:	Board of Directors voted to eliminate the occupation tax effective July 1, 2022.
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$902,372.00 Function 2200, Object 200: \$918,139.00	Tuition reimbursement for professional employees is coded to 2270-240 per PDE's chart of accounts. This amount is higher than the salaries coded to function 2200.
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.	Funds utilized by the district for cash flow into the next fiscal year, and for emergencies as designed by the Board of Directors.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Funds assigned by the Board of Directors to cover capital improvements, a legacy retirement incentive and for the payment of collective bargaining agreement expenditures related to accrued sick days.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	223,925	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	274,942	
0840 Assigned Fund Balance	2,998,206	
0850 Unassigned Fund Balance	3,049,026	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$6,322,174</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	36,170,401	
7000 Revenue from State Sources	29,920,441	
8000 Revenue from Federal Sources	8,247,110	
9000 Other Financing Sources	56,475	
Total Estimated Revenues And Other Financing Sources		<u>\$74,394,427</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$80,716,601</u>

LEA : 112289003 Waynesboro Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	27,118,443
6112 Interim Real Estate Taxes	102,010
6113 Public Utility Realty Taxes	24,000
6114 Payments in Lieu of Current Taxes - State / Local	45,000
6140 Current Act 511 Taxes - Flat Rate Assessments	46,818
6150 Current Act 511 Taxes - Proportional Assessments	4,100,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	711,409
6500 Earnings on Investments	25,000
6700 Revenues from LEA Activities	10,100
6800 Revenues from Intermediary Sources / Pass-Through Funds	689,420
6910 Rentals	9,000
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	3,225,474
6990 Refunds and Other Miscellaneous Revenue	58,727
REVENUE FROM LOCAL SOURCES	\$36,170,401
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	15,114,177
7160 Tuition for Orphans Subsidy	145,000
7240 Driver Education - Student	1,200
7271 Special Education funds for School-Aged Pupils	2,732,752
7292 Pre-K Counts	1,190,000
7311 Pupil Transportation Subsidy	1,448,673
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	712,545
7330 Health Services (Medical, Dental, Nurse, Act 25)	76,389
7340 State Property Tax Reduction Allocation	922,535
7505 Ready to Learn Block Grant	632,883
7810 State Share of Social Security and Medicare Taxes	1,051,716
7820 State Share of Retirement Contributions	5,892,571
REVENUE FROM STATE SOURCES	\$29,920,441
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,362,063
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	161,261
8517 NCLB, Title IV - 21st Century Schools	107,807
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	2,307,186

2022-2023 Final General Fund Budget		Estimated Revenues and Other Financing Sources: Detail
LEA : 112289003 Waynesboro Area SD		
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	<u>Amount</u>	
REVENUE FROM FEDERAL SOURCES		
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	4,158,793	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	150,000	
REVENUE FROM FEDERAL SOURCES	\$8,247,110	
OTHER FINANCING SOURCES		
9350 Enterprise Fund Transfers	55,975	
9400 Sale of or Compensation for Loss of Fixed Assets	500	
OTHER FINANCING SOURCES	\$56,475	
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	74,394,427	

Act 1 Index (current): 4.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$27,118,443	
Amount of Tax Relief for Homestead Exclusions	<u>\$923,344</u>	
Total Approx. Tax Revenue:	\$28,041,787	
Approx. Tax Levy for Tax Rate Calculation:	\$29,260,275	
	Franklin	Total

2021-22 Data		
a. Assessed Value	\$272,744,380	\$272,744,380
b. Real Estate Mills	101.5160	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$1,919,575,485	\$1,919,575,485
d. Assessed Value	\$277,311,780	\$277,311,780
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$27,687,918	\$27,687,918
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$27,687,918	\$27,687,918
(f Total * g)		
i. Base Mills Subject to Index	101.5160	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.70000%	95.70000%
k. Tax Levy Needed	\$29,260,275	\$29,260,275
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	105.5140	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$29,260,275	\$29,260,275
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$28,336,931
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$27,118,443
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$27,118,443	
Amount of Tax Relief for Homestead Exclusions	<u>\$923,344</u>	
Total Approx. Tax Revenue:	\$28,041,787	
Approx. Tax Levy for Tax Rate Calculation:	\$29,260,275	
	Franklin	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	106.2872	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$29,474,693	\$29,474,693
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	\$1,136.00	
Number of Homestead/Farmstead Properties	7712	7712
Median Assessed Value of Homestead Properties		\$18,490

Act 1 Index (current): 4.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$27,118,443
Amount of Tax Relief for Homestead Exclusions	<u>\$923,344</u>
Total Approx. Tax Revenue:	\$28,041,787
Approx. Tax Levy for Tax Rate Calculation:	\$29,260,275
	Franklin
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$922,535	Lowering RE Tax Rate	\$0	\$922,535
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$809			\$809
Amount of Tax Relief from State/Local Sources				\$923,344

2022-2023 Final General Fund Budget

Local Education Agency Tax Data

LEA : 112289003 Waynesboro Area SD

REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

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CODE

6111 <u>Current Real Estate Taxes</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>				
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>								
Franklin	277,311,780	105.5140	29,260,275			95.70000%					
Totals:	277,311,780		29,260,275	-	923,344	=	28,336,931	X	95.70000%	=	27,118,443

				<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>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	46,818	46,818
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						46,818	46,818
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%	3,500,000	3,500,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	600,000	600,000
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						4,100,000	4,100,000
Total Act 511, Current Taxes							4,146,818

Act 511 Tax Limit -->	1,919,575,485	X	12	23,034,906
	Market Value		Mills	(511 Limit)

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
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u>									
	Franklin	101.5160	105.5140	3.94%	Yes	4.7%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6142	Current Act 511 Occupation Taxes - Flat Rate	\$0.15	\$0.00	-100.00%	Yes	4.7%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.7%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.7%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	31,276,967
1200 Special Programs - Elementary / Secondary	9,006,776
1300 Vocational Education	1,873,897
1400 Other Instructional Programs - Elementary / Secondary	4,696,318
1600 Adult Education Programs	18,649
1800 Pre-Kindergarten	1,190,000
Total Instruction	\$48,062,607
2000 Support Services	
2100 Support Services - Students	2,949,457
2200 Support Services - Instructional Staff	1,927,260
2300 Support Services - Administration	3,276,296
2400 Support Services - Pupil Health	822,668
2500 Support Services - Business	1,078,516
2600 Operation and Maintenance of Plant Services	3,734,854
2700 Student Transportation Services	3,205,587
2800 Support Services - Central	1,173,707
2900 Other Support Services	5,757
Total Support Services	\$18,174,102
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,189,021
3300 Community Services	8,160
Total Operation of Non-Instructional Services	\$1,197,181
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	2,957,280
Total Facilities Acquisition, Construction and Improvement Services	\$2,957,280
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,003,258
Total Other Expenditures and Financing Uses	\$4,003,258
Total Estimated Expenditures and Other Financing Uses	\$74,394,428

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	15,363,706
200 Personnel Services - Employee Benefits	9,979,953
300 Purchased Professional and Technical Services	541,948
400 Purchased Property Services	421,859
500 Other Purchased Services	3,861,259
600 Supplies	800,594
700 Property	368,885
800 Other Objects	-61,237
Total Regular Programs - Elementary / Secondary	\$31,276,967
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,060,440
200 Personnel Services - Employee Benefits	2,786,368
300 Purchased Professional and Technical Services	2,107,303
500 Other Purchased Services	4,161
600 Supplies	23,496
700 Property	20,307
800 Other Objects	4,701
Total Special Programs - Elementary / Secondary	\$9,006,776
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	526,466
200 Personnel Services - Employee Benefits	360,420
400 Purchased Property Services	3,121
500 Other Purchased Services	953,116
600 Supplies	25,005
700 Property	5,561
800 Other Objects	208
Total Vocational Education	\$1,873,897
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	306,906
200 Personnel Services - Employee Benefits	211,233
400 Purchased Property Services	3,060
500 Other Purchased Services	4,172,773
600 Supplies	2,346
Total Other Instructional Programs - Elementary / Secondary	\$4,696,318
1600 <u>Adult Education Programs</u>	
100 Personnel Services - Salaries	13,000
200 Personnel Services - Employee Benefits	5,649
Total Adult Education Programs	\$18,649
1800 <u>Pre-Kindergarten</u>	
800 Other Objects	1,190,000
Total Pre-Kindergarten	\$1,190,000
Total Instruction	\$48,062,607

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<u>Description</u>	<u>Amount</u>
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,620,385
200 Personnel Services - Employee Benefits	1,077,966
300 Purchased Professional and Technical Services	138,899
500 Other Purchased Services	2,651
600 Supplies	104,292
800 Other Objects	5,264
Total Support Services - Students	\$2,949,457
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	902,372
200 Personnel Services - Employee Benefits	918,139
300 Purchased Professional and Technical Services	14,776
500 Other Purchased Services	5,744
600 Supplies	71,305
700 Property	2,081
800 Other Objects	12,843
Total Support Services - Instructional Staff	\$1,927,260
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,659,603
200 Personnel Services - Employee Benefits	1,107,211
300 Purchased Professional and Technical Services	293,901
400 Purchased Property Services	2,381
500 Other Purchased Services	91,120
600 Supplies	94,903
700 Property	3,247
800 Other Objects	23,930
Total Support Services - Administration	\$3,276,296
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	413,887
200 Personnel Services - Employee Benefits	259,879
300 Purchased Professional and Technical Services	122,877
400 Purchased Property Services	541
500 Other Purchased Services	791
600 Supplies	22,963
800 Other Objects	1,730
Total Support Services - Pupil Health	\$822,668
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	485,137
200 Personnel Services - Employee Benefits	351,810
300 Purchased Professional and Technical Services	7,649
400 Purchased Property Services	12,000
500 Other Purchased Services	32,869
600 Supplies	168,909
800 Other Objects	20,142

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<u>Description</u>	<u>Amount</u>
Total Support Services - Business	\$1,078,516
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,140,539
200 Personnel Services - Employee Benefits	738,445
300 Purchased Professional and Technical Services	120,924
400 Purchased Property Services	1,058,135
500 Other Purchased Services	184,497
600 Supplies	453,344
700 Property	33,343
800 Other Objects	5,627
Total Operation and Maintenance of Plant Services	\$3,734,854
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	77,539
200 Personnel Services - Employee Benefits	30,531
500 Other Purchased Services	3,078,918
600 Supplies	6,016
700 Property	12,177
800 Other Objects	406
Total Student Transportation Services	\$3,205,587
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	334,661
200 Personnel Services - Employee Benefits	228,779
300 Purchased Professional and Technical Services	121,605
400 Purchased Property Services	125,107
500 Other Purchased Services	201,834
600 Supplies	113,661
700 Property	45,000
800 Other Objects	3,060
Total Support Services - Central	\$1,173,707
2900 <u>Other Support Services</u>	
600 Supplies	5,757
Total Other Support Services	\$5,757
Total Support Services	\$18,174,102
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	609,844
200 Personnel Services - Employee Benefits	289,499
400 Purchased Property Services	24,480
500 Other Purchased Services	192,610
600 Supplies	42,683
700 Property	6,228
800 Other Objects	23,677
Total Student Activities	\$1,189,021
3300 <u>Community Services</u>	

<u>Description</u>	<u>Amount</u>
600 Supplies	8,160
Total Community Services	\$8,160
Total Operation of Non-Instructional Services	\$1,197,181
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	200,000
700 Property	2,757,280
Total Facilities Acquisition, Construction and Improvement Services	\$2,957,280
Total Facilities Acquisition, Construction and Improvement Services	\$2,957,280
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	643,258
900 Other Uses of Funds	3,360,000
Total Debt Service / Other Expenditures and Financing Uses	\$4,003,258
Total Other Expenditures and Financing Uses	\$4,003,258
TOTAL EXPENDITURES	\$74,394,428

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<u>Cash and Short-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	8,000,698	8,000,698
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	102,362	102,362
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	572,548	572,548
Child Care Operations Fund		
Other Enterprise Funds	50,000	50,000
Internal Service Fund	71,015	71,015
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	126,058	126,058
Other Agency Fund	129,875	129,875
Permanent Fund		
Total Cash and Short-Term Investments	\$9,052,556	\$9,052,556

<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 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		

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<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$9,052,556	\$9,052,556

LEA : 112289003 Waynesboro Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	30,383,613	26,996,613
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	122,395	122,395
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	6,850,680	6,850,680
0599 Other Noncurrent Liabilities	84,668,312	84,668,312
Total General Fund	\$122,025,000	\$118,638,000
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>06/30/2022 Estimate</u>	<u>06/30/2023 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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0560 Other Post-Employment Benefits (OPEB)	148,461	148,461
0599 Other Noncurrent Liabilities	2,163,932	2,163,932
Total Food Service / Cafeteria Operations Fund	\$2,312,393	\$2,312,393
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>06/30/2022 Estimate</u>	<u>06/30/2023 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		

2022-2023 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 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	\$124,337,393	\$120,950,393	

<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	457,419	457,419
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	23,411	23,411
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	8,200	8,200
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$489,030	\$489,030
TOTAL INDEBTEDNESS	\$124,826,423	\$121,439,423

Account Description	Amounts
0810 Nonspendable Fund Balance	223,925
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,998,206
0850 Unassigned Fund Balance	3,323,967
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,322,173
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,546,098