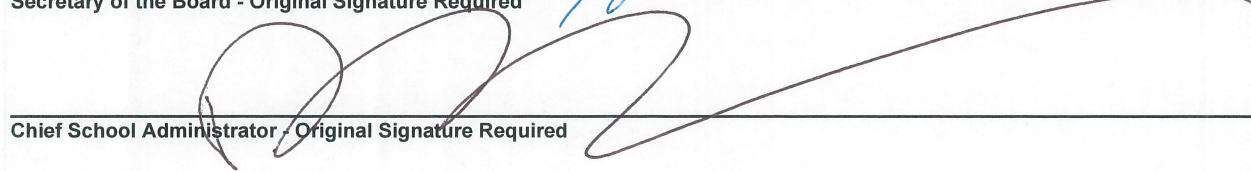


**FINAL GENERAL FUND BUDGET**

Fiscal Year 2020-2021

**General Fund Budget Approval**

Date of Adoption of the General Fund Budget: 06/09/2020

  
\_\_\_\_\_  
President of the Board - Original Signature Required9/16/2020  
\_\_\_\_\_  
Date  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required9/14/2020  
\_\_\_\_\_  
Date  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required9/10/2020  
\_\_\_\_\_  
Date

Tamera R Stouffer

(717)709-4027

Extn :

Contact Person

Telephone

Extension

tamera.stouffer@casdonline.org

Email Address

# CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2020-2021 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Chambersburg Area SD	COUNTY : Franklin	AUN : 112281302
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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 2020-2021 (compared to 2019-2020 )?

Yes ☒

No ☐

If yes, see information below, taken from the 2020-2021 General Fund Budget.


Total Budgeted Expenditures	\$150641258
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.0%

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  06/17/20
--	----------------------

DUE DATE: AUGUST 15, 2020

**CERTIFICATION OF USE OF PDE-2028**  
**FOR PUBLIC INSPECTION OF 2020-2021 PROPOSED BUDGET**


24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Chambersburg Area SD	<b>County :</b> Franklin	<b>AUN Number :</b> 112281302
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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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 05/05/20
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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.	Amount budgeted is to accommodate increased student enrollment needs, special education placement costs, and other unforeseen budgetary requirements.
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 will support property tax assessment appeals and anticipated increases in special education.

ITEM	AMOUNTS	
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		
0810 Nonspendable Fund Balance	221,455	
0820 Restricted Fund Balance	1,318,674	
0830 Committed Fund Balance	206,750	
0840 Assigned Fund Balance	7,844,896	
0850 Unassigned Fund Balance		
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$8,051,646</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	93,292,091	
7000 Revenue from State Sources	47,199,709	
8000 Revenue from Federal Sources	3,578,144	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$144,069,944</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$152,121,590</u></b>

LEA : 112281302     Chambersburg Area SD

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	73,165,504
6112 Interim Real Estate Taxes	223,406
6113 Public Utility Realty Taxes	80,600
6114 Payments in Lieu of Current Taxes - State / Local	106,000
6130 Current Taxpayer Relief Taxes - Proportional Assessments	8,363,600
6140 Current Act 511 Taxes - Flat Rate Assessments	250,000
6150 Current Act 511 Taxes - Proportional Assessments	7,337,660
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,382,470
6500 Earnings on Investments	130,000
6700 Revenues from LEA Activities	95,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,630,000
6910 Rentals	111,100
6940 Tuition from Patrons	350,000
6990 Refunds and Other Miscellaneous Revenue	66,751
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$93,292,091</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	22,865,360
7160 Tuition for Orphans Subsidy	143,271
7271 Special Education funds for School-Aged Pupils	4,252,784
7292 Pre-K Counts	1,417,500
7311 Pupil Transportation Subsidy	3,300,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	975,032
7330 Health Services (Medical, Dental, Nurse, Act 25)	194,000
7340 State Property Tax Reduction Allocation	1,348,504
7810 State Share of Social Security and Medicare Taxes	2,305,027
7820 State Share of Retirement Contributions	10,398,231
<b>REVENUE FROM STATE SOURCES</b>	<b>\$47,199,709</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8110 Payments for Federally Impacted Areas	430,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	2,176,860
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	269,808
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	161,476
8517 NCLB, Title IV - 21st Century Schools	100,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	400,000

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	40,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$3,578,144</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>144,069,944</b>

AUN: 112281302      Chambersburg Area SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Page - 1 of 3

Act 1 Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$73,165,504

Amount of Tax Relief for Homestead Exclusions \$9,751,583

Total Approx. Tax Revenue: \$82,917,087

Approx. Tax Levy for Tax Rate Calculation: \$87,175,397

Franklin

Total

<b>2019-20 Data</b>		
a. Assessed Value	\$726,553,440	\$726,553,440
b. Real Estate Mills	115.0190	
<b>I. 2020-21 Data</b>		
c. 2018 STEB Market Value	\$4,967,743,037	\$4,967,743,037
d. Assessed Value	\$733,000,000	\$733,000,000
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2019-20 Calculations</b>		
f. 2019-20 Tax Levy	\$83,567,450	\$83,567,450
(a * b)		
<b>2020-21 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$83,567,450	\$83,567,450
(f Total * g)		
i. Base Mills Subject to Index	115.0190	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	94.50000%	94.50000%
k. Tax Levy Needed	\$87,175,397	\$87,175,397
(Approx. Tax Levy * g)		
<b>I. 2020-21 Real Estate Tax Rate</b>	<b>118.9296</b>	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$87,175,397	\$87,175,397
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$77,423,814
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$73,165,504
(n * Est. Pct. Collection)		



Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$73,165,504	
Amount of Tax Relief for Homestead Exclusions	<u>\$9,751,583</u>	
Total Approx. Tax Revenue:	\$82,917,087	
Approx. Tax Levy for Tax Rate Calculation:	\$87,175,397	
	Franklin	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	118.9296	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$87,175,397	\$87,175,397
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	\$4,643.00	
Number of Homestead/Farmstead Properties	17879	17879
Median Assessed Value of Homestead Properties		\$20,935

Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$73,165,504
Amount of Tax Relief for Homestead Exclusions	<u>\$9,751,583</u>
Total Approx. Tax Revenue:	\$82,917,087
Approx. Tax Levy for Tax Rate Calculation:	\$87,175,397

	Franklin	Total
Portion of Act 1 EIT Revenue Used for Tax Relief used for: Homestead Exclusions	\$8,403,079	Lowering RE Tax Rate \$0 \$8,403,079
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,348,504	Lowering RE Tax Rate \$0 \$1,348,504
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0	\$0
Amount of Tax Relief from State/Local Sources		\$9,751,583

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	733,000,000	118.9296	87,175,397				94.50000%			
<b>Totals:</b>				<b>733,000,000</b>	<b>87,175,397</b>	-	9,751,583 =	77,423,814 X	94.50000% =	73,165,504
				<u>Rate</u>					<u>Estimated Revenue</u>	
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00					0	
6130	<u>Current Taxpayer Relief Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>			
6131	Current Act 1 Earned Income Taxes			0.700%	0.000%	8,363,600	8,363,600			
<b>Total Current Taxpayer Relief Taxes – Proportional Assessments</b>				<b>8,363,600</b>				<b>8,363,600</b>		
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	250,000	250,000			
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			
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>				<b>250,000</b>				<b>250,000</b>		
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>			
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	5,974,000	5,974,000			
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0			
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	1,363,660	1,363,660			
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			
<b>Total Current Act 511 Taxes – Proportional Assessments</b>				<b>7,337,660</b>				<b>7,337,660</b>		
<b>Total Act 511, Current Taxes</b>								<b>7,587,660</b>		
<b>Act 511 Tax Limit --&gt;</b>				<b>4,967,743,037 X</b>				<b>12</b>	<b>59,612,916</b>	
				<b>Market Value</b>				<b>Mills</b>	<b>(511 Limit)</b>	

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2019-20 (Rebalanced)	2020-21				2019-20 (Rebalanced)	2020-21		
6111	<u>Current Real Estate Taxes</u>  Franklin  <u>Current Taxpayer Relief Taxes – Proportional Assessments</u>	115.0190	118.9296	3.40%	Yes	3.4%				
6131	<u>Current Act 1 Earned Income Taxes</u>  <u>Current Act 511 Taxes – Flat Rate Assessments</u>	0.700%	0.700%	0.00%	Yes	3.4%				
6143	<u>Current Act 511 Local Services Taxes</u>  <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	64,926,933
1200 Special Programs - Elementary / Secondary	20,735,975
1300 Vocational Education	2,462,516
1400 Other Instructional Programs - Elementary / Secondary	2,490,518
1500 Nonpublic School Programs	39,072
1800 Pre-Kindergarten	1,419,500
<b>Total Instruction</b>	<b>\$92,074,514</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	4,632,040
2200 Support Services - Instructional Staff	3,708,842
2300 Support Services - Administration	8,660,790
2400 Support Services - Pupil Health	2,197,085
2500 Support Services - Business	974,912
2600 Operation and Maintenance of Plant Services	10,699,873
2700 Student Transportation Services	7,076,117
2800 Support Services - Central	2,747,195
2900 Other Support Services	43,300
<b>Total Support Services</b>	<b>\$40,740,154</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,960,727
3300 Community Services	263,658
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,224,385</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	10,602,205
5900 Budgetary Reserve	5,000,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$15,602,205</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$150,641,258</b>

LEA : 112281302     Chambersburg Area SD

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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	34,106,866
200 Personnel Services - Employee Benefits	23,827,071
300 Purchased Professional and Technical Services	1,400,503
400 Purchased Property Services	989,761
500 Other Purchased Services	2,651,389
600 Supplies	1,915,614
700 Property	5,872
800 Other Objects	29,857
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$64,926,933</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	7,944,289
200 Personnel Services - Employee Benefits	5,331,826
300 Purchased Professional and Technical Services	5,455,876
400 Purchased Property Services	22,757
500 Other Purchased Services	1,925,536
600 Supplies	51,899
800 Other Objects	3,792
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$20,735,975</b>
<b>1300 <u>Vocational Education</u></b>	
300 Purchased Professional and Technical Services	58,631
500 Other Purchased Services	2,403,885
<b>Total Vocational Education</b>	<b>\$2,462,516</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,133,897
200 Personnel Services - Employee Benefits	302,213
300 Purchased Professional and Technical Services	753,908
500 Other Purchased Services	297,500
600 Supplies	3,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$2,490,518</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	39,072
<b>Total Nonpublic School Programs</b>	<b>\$39,072</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
600 Supplies	2,000
800 Other Objects	1,417,500
<b>Total Pre-Kindergarten</b>	<b>\$1,419,500</b>
<b>Total Instruction</b>	<b>\$92,074,514</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	2,692,244
200 Personnel Services - Employee Benefits	1,600,462

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<u>Description</u>		<u>Amount</u>
300	Purchased Professional and Technical Services	254,678
400	Purchased Property Services	4,072
500	Other Purchased Services	19,209
600	Supplies	53,250
800	Other Objects	8,125
<b>Total Support Services - Students</b>		<b>\$4,632,040</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>		
100	Personnel Services - Salaries	1,762,963
200	Personnel Services - Employee Benefits	1,720,400
300	Purchased Professional and Technical Services	45,221
400	Purchased Property Services	5,917
500	Other Purchased Services	23,753
600	Supplies	144,070
800	Other Objects	6,518
<b>Total Support Services - Instructional Staff</b>		<b>\$3,708,842</b>
<b>2300 <u>Support Services - Administration</u></b>		
100	Personnel Services - Salaries	4,022,804
200	Personnel Services - Employee Benefits	2,734,114
300	Purchased Professional and Technical Services	1,067,280
400	Purchased Property Services	442,192
500	Other Purchased Services	217,207
600	Supplies	136,729
800	Other Objects	40,464
<b>Total Support Services - Administration</b>		<b>\$8,660,790</b>
<b>2400 <u>Support Services - Pupil Health</u></b>		
100	Personnel Services - Salaries	1,028,435
200	Personnel Services - Employee Benefits	570,100
300	Purchased Professional and Technical Services	559,000
400	Purchased Property Services	5,000
500	Other Purchased Services	7,300
600	Supplies	27,250
<b>Total Support Services - Pupil Health</b>		<b>\$2,197,085</b>
<b>2500 <u>Support Services - Business</u></b>		
100	Personnel Services - Salaries	516,447
200	Personnel Services - Employee Benefits	321,638
300	Purchased Professional and Technical Services	56,985
400	Purchased Property Services	11,546
500	Other Purchased Services	22,474
600	Supplies	40,077
800	Other Objects	5,745
<b>Total Support Services - Business</b>		<b>\$974,912</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>		
100	Personnel Services - Salaries	3,958,694
200	Personnel Services - Employee Benefits	2,590,678
300	Purchased Professional and Technical Services	136,275

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Description	Amount
400 Purchased Property Services	1,212,678
500 Other Purchased Services	275,400
600 Supplies	2,475,738
700 Property	30,000
800 Other Objects	20,410
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$10,699,873</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	475,453
200 Personnel Services - Employee Benefits	376,272
300 Purchased Professional and Technical Services	14,000
400 Purchased Property Services	103,477
500 Other Purchased Services	5,851,078
600 Supplies	253,837
800 Other Objects	2,000
<b>Total Student Transportation Services</b>	<b>\$7,076,117</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	1,258,231
200 Personnel Services - Employee Benefits	907,756
300 Purchased Professional and Technical Services	58,746
400 Purchased Property Services	111,672
500 Other Purchased Services	268,431
600 Supplies	137,659
800 Other Objects	4,700
<b>Total Support Services - Central</b>	<b>\$2,747,195</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	43,300
<b>Total Other Support Services</b>	<b>\$43,300</b>
<b>Total Support Services</b>	<b>\$40,740,154</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	932,744
200 Personnel Services - Employee Benefits	402,314
300 Purchased Professional and Technical Services	228,054
400 Purchased Property Services	91,000
500 Other Purchased Services	194,000
600 Supplies	106,750
800 Other Objects	5,865
<b>Total Student Activities</b>	<b>\$1,960,727</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	154,515
200 Personnel Services - Employee Benefits	74,868
300 Purchased Professional and Technical Services	3,775
600 Supplies	30,500



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<u>Description</u>	<u>Amount</u>
Total Community Services	\$263,658
Total Operation of Non-Instructional Services	\$2,224,385
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	4,437,205
900 Other Uses of Funds	6,165,000
Total Debt Service / Other Expenditures and Financing Uses	\$10,602,205
5900 <u>Budgetary Reserve</u>	
800 Other Objects	5,000,000
Total Budgetary Reserve	\$5,000,000
Total Other Expenditures and Financing Uses	\$15,602,205
TOTAL EXPENDITURES	\$150,641,258

LEA : 112281302     Chambersburg Area SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund	12,944,353	12,944,353
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds	69,315	75,000
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	958,469	958,469
Other Capital Projects Fund	8,000,000	5,200,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,223,227	1,223,227
Child Care Operations Fund		
Other Enterprise Funds	25,351	25,351
Internal Service Fund	1,552,532	1,552,532
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$24,773,247</b>	<b>\$21,978,932</b>
<u>Long-Term Investments</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 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	3,047,065	3,047,065
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>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$3,047,065	\$3,047,065
TOTAL CASH AND INVESTMENTS	\$27,820,312	\$25,025,997

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<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	135,569,263	129,747,740
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,979,531	1,929,531
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,585,485	3,585,485
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$141,134,279</b>	<b>\$135,262,756</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness	06/30/2020 Estimate	06/30/2021 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	63,272	43,272
0550 Authority Lease Obligations		

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<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
0560 Other Post-Employment Benefits (OPEB)	328,014	328,014
0599 Other Noncurrent Liabilities	5,517,279	5,517,279
<b>Total Food Service / Cafeteria Operations Fund</b>	<b>\$5,908,565</b>	<b>\$5,888,565</b>
<b>Child Care Operations Fund</b>		
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 Child Care Operations Fund</b>		
<b>Other Enterprise Funds</b>		
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 Enterprise Funds</b>		
<b>Internal Service Fund</b>		
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 Internal Service Fund</b>		
<b>Private Purpose Trust Fund</b>		
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 Private Purpose Trust Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
<b>Investment Trust Fund</b>		
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 Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
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 Pension Trust Fund</b>		
<b>Activity Fund</b>		
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 Activity Fund</b>		
<b>Other Agency Fund</b>		
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 Agency Fund</b>		
<b>Permanent Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

2020-2021 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 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>\$147,042,844</b>	<b>\$141,151,321</b>	



<u>Short-Term Payables</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund	14,099,488	14,099,488
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	53,892	
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	117,308	117,308
Child Care Operations Fund		
Other Enterprise Funds	147	
Internal Service Fund	1,013,969	1,013,969
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$15,284,804	\$15,230,765
TOTAL INDEBTEDNESS	\$162,327,648	\$156,382,086

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>1000 Instruction</b>		
1100 Regular Programs - Elementary / Secondary	81,110	52,410
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
<b>Total Instruction</b>	<b>\$81,110</b>	<b>\$52,410</b>
<b>2000 Support Services</b>		
2100 Support Services - Students		
2200 Support Services - Instructional Staff		
2300 Support Services - Administration		
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
<b>Total Support Services</b>		
<b>3000 Operation of Non-Instructional Services</b>		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
<b>Total Operation of Non-Instructional Services</b>		
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>		
4000 Facilities Acquisition, Construction and Improvement Services		
<b>Total Facilities Acquisition, Construction and Improvement Services</b>		
<b>5000 Other Expenditures and Financing Uses</b>		
5100 Debt Service / Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
<b>Total Other Expenditures and Financing Uses</b>		
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$81,110</b>	<b>\$52,410</b>

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>1000 Instruction</b>		
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries	44,743	28,856
200 Personnel Services - Employee Benefits	31,860	20,369
300 Purchased Professional and Technical Services	4,040	2,584
400 Purchased Property Services		
500 Other Purchased Services	90	360
600 Supplies	377	241
700 Property		
800 Other Objects		
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$81,110</b>	<b>\$52,410</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Special Programs - Elementary / Secondary</b>		
<b>1300 <u>Vocational Education</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Vocational Education</b>		
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Other Instructional Programs - Elementary / Secondary</b>		
<b>1500 <u>Nonpublic School Programs</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Nonpublic School Programs</b>		
<b>1600 <u>Adult Education Programs</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Adult Education Programs</b>		
<b>1700 <u>Higher Education Programs for Secondary Students</u></b>		
500 Other Purchased Services		
600 Supplies		
<b>Total Higher Education Programs for Secondary Students</b>		
<b>1800 <u>Pre-Kindergarten</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Pre-Kindergarten</b>		
<b>Total Instruction</b>	<b>\$81,110</b>	<b>\$52,410</b>
<b>TOTAL EXPENDITURES</b>	<b>\$81,110</b>	<b>\$52,410</b>

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	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
Total Revenue from State Sources	\$10,221	\$6,535
TOTAL REVENUES	\$10,221	\$6,535

	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>7000 Revenue from State Sources</b>		
7810 State Share of Social Security and Medicare Taxes	1,855	1,186
7820 State Share of Retirement Contributions	8,366	5,349
<b>Total Revenue from State Sources</b>	<b>\$10,221</b>	<b>\$6,535</b>
<b>TOTAL REVENUES</b>	<b>\$10,221</b>	<b>\$6,535</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	221,455
0820 Restricted Fund Balance	1,318,674
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,480,332
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,480,332
5900 Budgetary Reserve	5,000,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,020,461