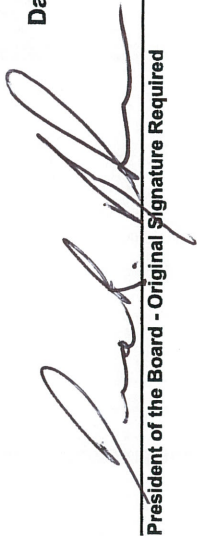
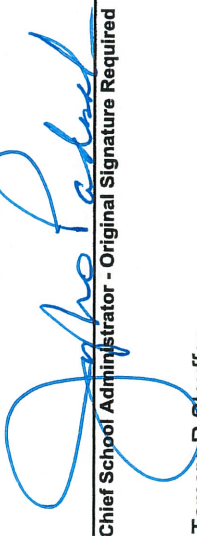


**FINAL GENERAL FUND BUDGET**

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

  
\_\_\_\_\_  
President of the Board - Original Signature Required\_\_\_\_\_  
Date 6/11/19  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required\_\_\_\_\_  
Date 6/11/19  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required\_\_\_\_\_  
Date 6/12/19

Tamera R-Stouffer

(717)709-4027 Extn :

Contact Person

\_\_\_\_\_  
Telephone Extension

tamera.stouffer@casdonline.org

Email Address

# CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2019-2020 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 2019-2020 (compared to 2018-2019) ?

Yes

☒

No

☐

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

Total Budgeted Expenditures	\$148601335
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 <span style="font-size: 1.2em;">6/12/19</span>
---	--

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)

<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> May 7, 2019
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**DUE DATE:** IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

LEA :

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<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	305,294	
0820 Restricted Fund Balance	375,095	
0830 Committed Fund Balance		
0840 Assigned Fund Balance	6,018,450	
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>\$6,018,450</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	93,332,395	
7000 Revenue from State Sources	46,870,796	
8000 Revenue from Federal Sources	3,398,144	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$143,601,335</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$149,619,785</u></b>

LEA : 112281302      Chambersburg Area SD

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	69,204,284
6112 Interim Real Estate Taxes	250,000
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	10,506,000
6140 Current Act 511 Taxes - Flat Rate Assessments	260,000
6150 Current Act 511 Taxes - Proportional Assessments	8,979,660
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,383,000
6500 Earnings on Investments	430,000
6700 Revenues from LEA Activities	95,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,630,000
6910 Rentals	56,100
6940 Tuition from Patrons	350,000
6990 Refunds and Other Miscellaneous Revenue	1,751
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$93,332,395</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	23,119,243
7160 Tuition for Orphans Subsidy	243,271
7271 Special Education funds for School-Aged Pupils	4,252,784
7292 Pre-K Counts	1,377,000
7311 Pupil Transportation Subsidy	3,200,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	975,032
7330 Health Services (Medical, Dental, Nurse, Act 25)	216,300
7340 State Property Tax Reduction Allocation	1,347,166
7810 State Share of Social Security and Medicare Taxes	2,230,000
7820 State Share of Retirement Contributions	9,910,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$46,870,796</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)	220,000

	<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>\$3,398,144</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>143,601,335</b>

Act 1 Index (current): 3.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$69,204,284	
Amount of Tax Relief for Homestead Exclusions	<u>\$11,853,166</u>	
Total Approx. Tax Revenue:	\$81,057,450	
Approx. Tax Levy for Tax Rate Calculation:	\$83,567,450	
	Franklin	Total

2018-19 Data		
a. Assessed Value	\$718,000,000	\$718,000,000
b. Real Estate Mills	109.6470	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$4,850,927,201	\$4,850,927,201
d. Assessed Value	\$726,553,440	\$726,553,440
e. Assessed Value of New Constr/ Renov	\$0	\$0
2018-19 Calculations		
f. 2018-19 Tax Levy	\$78,726,546	\$78,726,546
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$78,726,546	\$78,726,546
(f Total * g)		
i. Base Mills Subject to Index	109.6470	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.50000%	96.50000%
k. Tax Levy Needed	\$83,567,450	\$83,567,450
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	115.0190	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$83,567,450	\$83,567,450
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$71,714,284
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$69,204,284
(n * Est. Pct. Collection)		



Act 1 Index (current): 3.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$69,204,284	
Amount of Tax Relief for Homestead Exclusions	<u>\$11,853,166</u>	
Total Approx. Tax Revenue:	\$81,057,450	
Approx. Tax Levy for Tax Rate Calculation:	\$83,567,450	
	Franklin	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	112.9364	
q. Mills In Excess of Index (if (l > p), (l - p))	2.0826	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$82,054,330	\$82,054,330
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$1,513,120	\$1,513,120
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$1,460,161	\$1,460,161

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$5,797.00	
Number of Homestead/Farmstead Properties	17726	17726
Median Assessed Value of Homestead Properties		\$20,760

Act 1 Index (current): 3.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$69,204,284
Amount of Tax Relief for Homestead Exclusions	<u>\$11,853,166</u>
Total Approx. Tax Revenue:	\$81,057,450
Approx. Tax Levy for Tax Rate Calculation:	\$83,567,450

	Franklin	Total
Portion of Act 1 EIT Revenue Used for Tax Relief used for: Homestead Exclusions	\$10,506,000	Lowering RE Tax Rate \$0 \$10,506,000
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,347,166	Lowering RE Tax Rate \$0 \$1,347,166
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0	\$0
Amount of Tax Relief from State/Local Sources		\$11,853,166

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>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>			<u>Percent Collected</u>		
Franklin	726,553,440	115.0190	83,567,450			96.50000%		
Totals:		726,553,440	83,567,450	-	11,853,166	=	71,714,284 X	
						96.50000%	=	
							69,204,284	
				<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%	10,506,000	10,506,000	
Total Current Taxpayer Relief Taxes – Proportional Assessments						10,506,000	10,506,000	
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			\$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	260,000	260,000	
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						260,000	260,000	
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%	7,416,000	7,416,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	1,563,660	1,563,660	
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	
Total Current Act 511 Taxes – Proportional Assessments						8,979,660	8,979,660	
Total Act 511, Current Taxes							9,239,660	
Act 511 Tax Limit -->				4,850,927,201 X	12	58,211,126		
				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
		2018-19 (Rebalanced)	2019-20				2018-19 (Rebalanced)	2019-20		
6111	<u>Current Real Estate Taxes</u>									
	Franklin	109.6470	115.0190	4.90%	No	3.0%				
	<u>Current Taxpayer Relief Taxes – Proportional Assessments</u>									
6131	Current Act 1 Earned Income Taxes	0.700%	0.700%	0.00%	Yes	3.0%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	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>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	60,506,728
1200 Special Programs - Elementary / Secondary	20,933,489
1300 Vocational Education	2,551,127
1400 Other Instructional Programs - Elementary / Secondary	2,759,603
1800 Pre-Kindergarten	1,377,000
<b>Total Instruction</b>	<b>\$88,127,947</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	4,668,082
2200 Support Services - Instructional Staff	4,946,584
2300 Support Services - Administration	8,938,124
2400 Support Services - Pupil Health	2,221,956
2500 Support Services - Business	937,715
2600 Operation and Maintenance of Plant Services	10,612,892
2700 Student Transportation Services	7,331,886
2800 Support Services - Central	3,132,498
2900 Other Support Services	64,160
<b>Total Support Services</b>	<b>\$42,853,897</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,930,188
3300 Community Services	238,179
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,168,367</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	10,256,743
5200 Interfund Transfers - Out	194,381
5900 Budgetary Reserve	5,000,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$15,451,124</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$148,601,335</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	33,548,735
200 Personnel Services - Employee Benefits	21,502,462
300 Purchased Professional and Technical Services	1,497,295
400 Purchased Property Services	518,402
500 Other Purchased Services	2,206,474
600 Supplies	1,190,681
700 Property	3,000
800 Other Objects	39,679
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$60,506,728</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	6,961,683
200 Personnel Services - Employee Benefits	5,384,935
300 Purchased Professional and Technical Services	6,588,811
400 Purchased Property Services	29,737
500 Other Purchased Services	1,900,758
600 Supplies	63,775
800 Other Objects	3,790
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$20,933,489</b>
<b>1300 <u>Vocational Education</u></b>	
300 Purchased Professional and Technical Services	58,631
500 Other Purchased Services	2,492,496
<b>Total Vocational Education</b>	<b>\$2,551,127</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	387,287
200 Personnel Services - Employee Benefits	293,040
300 Purchased Professional and Technical Services	1,868,118
500 Other Purchased Services	206,314
600 Supplies	3,744
800 Other Objects	1,100
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$2,759,603</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
800 Other Objects	1,377,000
<b>Total Pre-Kindergarten</b>	<b>\$1,377,000</b>
<b>Total Instruction</b>	<b>\$88,127,947</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	2,643,262
200 Personnel Services - Employee Benefits	1,628,433
300 Purchased Professional and Technical Services	302,148
400 Purchased Property Services	4,188
500 Other Purchased Services	30,333
600 Supplies	52,675

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<u>Description</u>	<u>Amount</u>
800 Other Objects	7,043
<b>Total Support Services - Students</b>	<b>\$4,668,082</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	2,434,120
200 Personnel Services - Employee Benefits	2,196,104
300 Purchased Professional and Technical Services	164,501
400 Purchased Property Services	8,302
500 Other Purchased Services	14,253
600 Supplies	123,386
800 Other Objects	5,918
<b>Total Support Services - Instructional Staff</b>	<b>\$4,946,584</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	4,260,425
200 Personnel Services - Employee Benefits	2,709,440
300 Purchased Professional and Technical Services	1,134,216
400 Purchased Property Services	491,880
500 Other Purchased Services	156,404
600 Supplies	141,090
800 Other Objects	44,669
<b>Total Support Services - Administration</b>	<b>\$8,938,124</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	1,007,318
200 Personnel Services - Employee Benefits	596,028
300 Purchased Professional and Technical Services	563,998
400 Purchased Property Services	3,690
500 Other Purchased Services	5,314
600 Supplies	44,586
800 Other Objects	1,022
<b>Total Support Services - Pupil Health</b>	<b>\$2,221,956</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	406,124
200 Personnel Services - Employee Benefits	379,510
300 Purchased Professional and Technical Services	82,625
400 Purchased Property Services	14,000
500 Other Purchased Services	18,726
600 Supplies	17,765
800 Other Objects	18,965
<b>Total Support Services - Business</b>	<b>\$937,715</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	3,831,537
200 Personnel Services - Employee Benefits	2,696,321
300 Purchased Professional and Technical Services	209,525
400 Purchased Property Services	1,015,404
500 Other Purchased Services	274,207
600 Supplies	2,541,863

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<u>Description</u>		<u>Amount</u>
700	Property	28,000
800	Other Objects	16,035
<b>Total Operation and Maintenance of Plant Services</b>		<b>\$10,612,892</b>
<b>2700 <u>Student Transportation Services</u></b>		
100	Personnel Services - Salaries	627,022
200	Personnel Services - Employee Benefits	479,177
300	Purchased Professional and Technical Services	12,000
400	Purchased Property Services	103,477
500	Other Purchased Services	5,852,373
600	Supplies	255,837
800	Other Objects	2,000
<b>Total Student Transportation Services</b>		<b>\$7,331,886</b>
<b>2800 <u>Support Services - Central</u></b>		
100	Personnel Services - Salaries	1,189,074
200	Personnel Services - Employee Benefits	826,080
300	Purchased Professional and Technical Services	52,849
400	Purchased Property Services	76,151
500	Other Purchased Services	267,488
600	Supplies	562,682
700	Property	149,872
800	Other Objects	8,302
<b>Total Support Services - Central</b>		<b>\$3,132,498</b>
<b>2900 <u>Other Support Services</u></b>		
500	Other Purchased Services	64,160
<b>Total Other Support Services</b>		<b>\$64,160</b>
<b>Total Support Services</b>		<b>\$42,853,897</b>
<b>3000 Operation of Non-Instructional Services</b>		
<b>3200 <u>Student Activities</u></b>		
100	Personnel Services - Salaries	909,074
200	Personnel Services - Employee Benefits	397,263
300	Purchased Professional and Technical Services	231,063
400	Purchased Property Services	85,250
500	Other Purchased Services	196,000
600	Supplies	104,083
800	Other Objects	7,455
<b>Total Student Activities</b>		<b>\$1,930,188</b>
<b>3300 <u>Community Services</u></b>		
100	Personnel Services - Salaries	149,623
200	Personnel Services - Employee Benefits	84,781
300	Purchased Professional and Technical Services	3,775
<b>Total Community Services</b>		<b>\$238,179</b>
<b>Total Operation of Non-Instructional Services</b>		<b>\$2,168,367</b>
<b>5000 Other Expenditures and Financing Uses</b>		



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<u>Description</u>	<u>Amount</u>
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	4,751,743
900 Other Uses of Funds	5,505,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$10,256,743</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	194,381
<b>Total Interfund Transfers - Out</b>	<b>\$194,381</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	5,000,000
<b>Total Budgetary Reserve</b>	<b>\$5,000,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$15,451,124</b>
<b>TOTAL EXPENDITURES</b>	<b>\$148,601,335</b>

LEA : 112281302     Chambersburg Area SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	9,167,542	9,167,542
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds	17,000	50,000
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	1,300,000	1,300,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,174,543	1,174,543
Child Care Operations Fund		
Other Enterprise Funds	15,231	15,231
Internal Service Fund	4,900,000	4,900,000
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>\$16,574,316</b>	<b>\$16,607,316</b>
<u>Long-Term Investments</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	101,257	101,257
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	2,460,757	2,460,757
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	\$2,562,014	\$2,562,014
TOTAL CASH AND INVESTMENTS	\$19,136,330	\$19,169,330

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<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	133,090,000	127,380,000
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 General Fund</b>	<b>\$133,090,000</b>	<b>\$127,380,000</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	06/30/2019 Estimate	06/30/2020 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	71,522	71,522
0550 Authority Lease Obligations		

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<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
0560 Other Post-Employment Benefits (OPEB)	362,369	362,369
0599 Other Noncurrent Liabilities	6,055,062	6,055,062
<b>Total Food Service / Cafeteria Operations Fund</b>	<b>\$6,488,953</b>	<b>\$6,488,953</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>06/30/2019 Estimate</u>	<u>06/30/2020 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		

2019-2020 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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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			
<b>Total Permanent Fund</b>			
<b>Total Long-Term Indebtedness</b>	<b>\$139,578,953</b>	<b>\$133,868,953</b>	



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<u>Short-Term Payables</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	12,350,105	12,350,105
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	246,866	246,866
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	933,247	933,247
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$13,530,218	\$13,530,218
TOTAL INDEBTEDNESS	\$153,109,171	\$147,399,171

Account Description	Amounts
0810 Nonspendable Fund Balance	305,294
0820 Restricted Fund Balance	375,095
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,018,450
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,018,450
5900 Budgetary Reserve	5,000,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,698,839