



2021-2022 Budget Projection

May 4, 2021
Regular Board Meeting

2020-21 Budget Variances

Legally required payments – Budget Reserve	-\$242,000
Charter School projected – Budget Reserve	-\$2,400,000
Estimated Payroll Savings	\$2,350,000
Estimated Department Savings	\$2,800,000
Estimated Local Revenue Variance	\$1,550,000
Estimated Total Net Impact to the fund balance	\$4,058,000

2020-21 Non-Budgeted Summary

Net Impact to Fund Balance (carried forward)	\$4,058,000
FY20-21 Original Forecast Deficit	-\$1,571,314
Assigned Fund Balance at 6/30/20	\$17,599,910
Projected Assigned Fund Balance at 6/30/21	\$20,086,596
Capital Reserve Balance at 6/30/20	\$955,461
Projected Capital Reserve Balance at 6/30/21	\$2,455,461

- 1) Based on contractual increases and salary advancements
- 2) Health Care at 3.8%; PSERS at 34.94%
- 3) \$589,021 Level Funding of Debt – Transfer to Capital Reserve
- 4) 0% Increase to 300-800 Objects (excluding contractual increases)
- 5) \$2,400,000 Charter Schools – 500 Objects
- 6) 1 FTE – Floating Bus Driver (\$3,500)
- 7) 3 FTE – CASHS Teachers (\$300,000)
- 8) 2 FTE – CAVE Teachers (\$200,000)
- 9) 1 FTE – Speech Language Pathologist (\$100,000)

- 10) 1 FTE – Elementary Counselor (\$100,000)
- 11) 1 FTE – Autistic Support Teacher (\$100,000)
- 12) 3 Part-Time LPNs to Full-Time LPNs (\$76,000)
- 13) FCCTC Tuition Increase (\$86,000)
- 14) Inventory Control Support Hours Increase (\$5,500)
- 15) CARES Act Funds Year 1 (All) (\$829,784)
- 16) ESSER II Funds Operating Deficit (\$3,498,663)
- 17) ESSER II Funds (\$2,901,337)

- 18) 1 FTE – Elementary LS Teacher (\$100,000)
- 19) 1 FTE – CMS Autistic Support Teacher (\$100,000)
- 20) 2 FTE – CASHS Special Ed Teachers (\$200,000)
- 21) 1 FTE – Child Accounting Assistant (\$70,000)
- 22) 1 FTE – CMS CASE Teacher (\$100,000)
- 23) 1 FTE – MS Counseling Assistant (\$70,000)
- 24) CAS Teacher – FTE and Cost Neutral
- 25) CAS Social Worker – FTE and Cost Neutral
- 26) Contracted Student Services **(-\$735,400)**

Assumptions 2021-22 Revenue

- 1) 0% Tax Increase
- 2) 96.0% Collection Rate
- 3) Transportation Subsidy **Decrease \$250,000**
- 4) Interest income **Decrease \$49,000**
- 5) EIT restored 50% of Decrease \$1,792,200
- 6) Rental of Facilities **Decrease \$48,700**
- 7) Special Education Exception – DO NOT QUALIFY
- 8) Level State Funding
- 9) CARES Act Funds Year 1 (All) \$829,784
- 10) ESSER II Funding \$6,400,000

	2021				
Assessed Valuation	739,000,000				
Millage Rate	118.9296				
	2022	2022	2022	2022	2022
% Change to Assessed Valuation	0.00%	0.00%	0.00%	0.00%	0.00%
and/or \$ Change to Assessed Valuation	0	0	0	0	0
Assessed Valuation	739,000,000	739,000,000	739,000,000	739,000,000	739,000,000
Millage Rate	118.9296	120.1189	121.3082	122.4975	123.5679
Total Taxes	\$87,888,974	\$88,767,864	\$89,646,754	\$90,525,644	\$91,316,644
Index used for tax calculations	0.00%	1.00%	2.00%	3.00%	3.90%
Total Referendum Exceptions	0.0000	0.0000	0.0000	0.0000	0.0000
Property Tax Reductions due to Homestead Exclusions	10,757,554	10,757,554	10,757,554	10,757,554	10,757,554
Tax Collection Rate	96.00%	96.00%	96.00%	96.00%	96.00%
Total Taxes x Tax Collection Rate	\$74,046,164	\$74,889,898	\$75,733,632	\$76,577,366	\$77,336,727
Property Tax Projections (6111)	\$74,046,164	\$74,889,898	\$75,733,632	\$76,577,366	\$77,336,727
Percent Change from FY20-21	1.2037%	2.3568%	3.5100%	4.6632%	5.7011%
Value of Collected Mill \$	740,462 \$	748,899 \$	757,336 \$	765,774 \$	773,367
Change in Real Estate Revenue	\$880,660	\$1,724,394	\$2,568,128	\$3,411,862	\$4,171,223

2020-2021 Projection & 2021-2022 Proposed Budget

General Fund | Historical Summary

Proposed Final Budget

	BUDGET 2021	PROJECTION 2021	PROJECTION 2022
REVENUE			
Local	\$93,292,091	\$94,842,091	\$96,279,316
State	\$47,199,709	\$47,199,709	\$46,987,073
Federal	\$3,578,144	\$3,578,144	\$4,871,120
Other Financing Sources	\$5,000,000	\$5,000,000	\$5,000,000
CARES Federal Sources	\$0	\$0	\$829,784
ESSER II Federal Sources	\$0	\$0	\$6,400,000
TOTAL REVENUE	\$149,069,944	\$150,619,944	\$160,367,293
EXPENDITURES			
Salary and Benefit Costs	\$100,747,294	\$98,397,294	\$104,151,014
Other	\$49,893,964	\$49,735,964	\$52,056,302
CARES Federal Sources	\$0	\$0	\$829,784
ESSER II Federal Sources	\$0	\$0	\$3,330,193
TOTAL EXPENDITURES	\$150,641,258	\$148,133,258	\$160,367,293
SURPLUS / DEFICIT	(\$1,571,314)	\$2,486,686	(\$0)
BEGINNING FUND BALANCE	\$17,599,910	\$17,599,910	\$20,086,596
YEAR END BALANCE*	\$16,028,596	\$20,086,596	\$20,086,596
FUND BALANCE AS % OF EXPENDITURES	10.64%	13.56%	12.53%
FUND BALANCE AS # OF MONTHS OF EXPEND.	1.28	1.63	1.50

Generated by Forecast 5

Proposed Final

Real Estate

Assessed Value Est @ 04/13/21	\$739,000,000
Increase to mill rate	0%
Mill Rate	118.9296
Collection rate	96%

Salary/Benefits

Health insurance increase	3.80%
PSERS Rate	34.94%
Salary increase for contractual obligations, 3% increase for all other work groups, and salary advancements	

Charter Schools

Increase budget to	\$6,000,000
--------------------	-------------

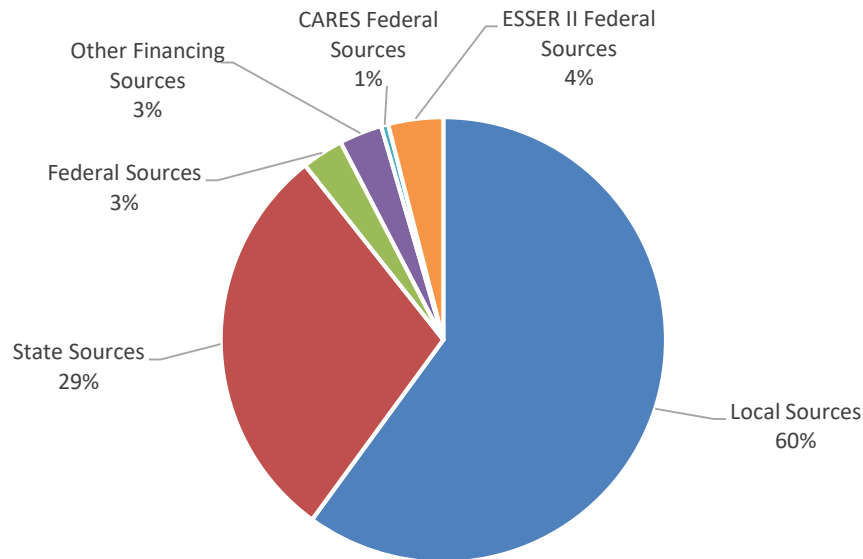
Operating Deficit

\$3,069,807

Composition of Funding: 2021-2022 Budget

Revenues by Source

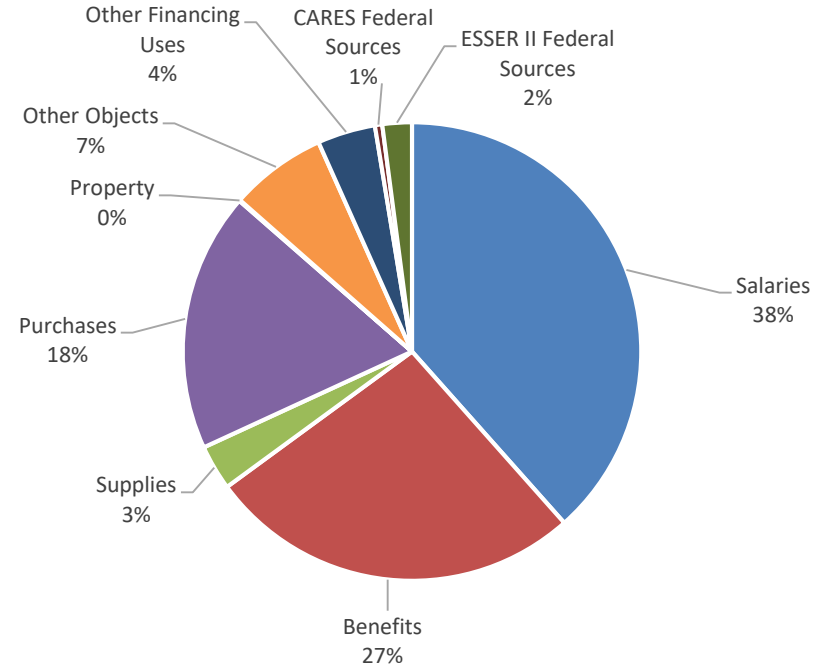
Local Sources	\$96,279,316
State Sources	\$46,987,073
Federal Sources	\$4,871,120
Other Financing Sources	\$5,000,000
CARES Federal Sources	\$829,784
ESSER II Federal Sources	\$6,400,000
Total Revenues	\$160,367,293



Composition of Expenditures: 2021-2022 Budget

Expenditures by Major Object

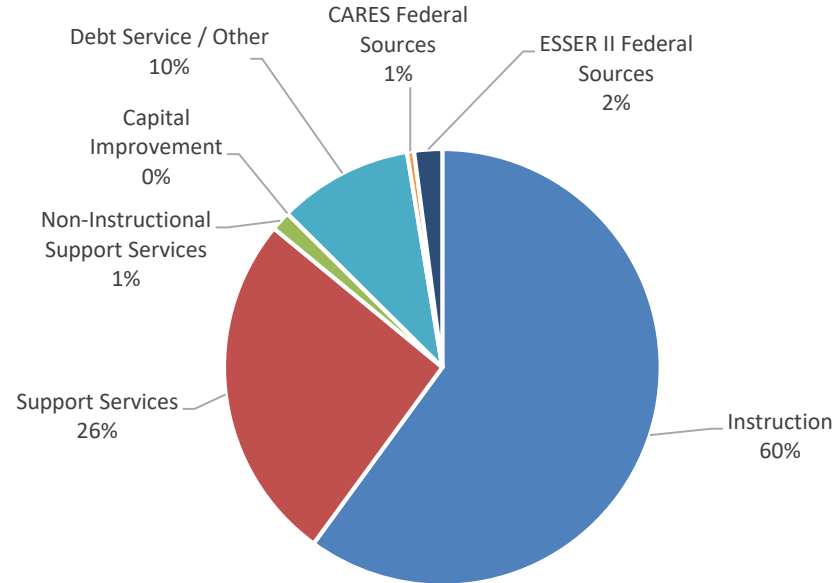
Salaries	\$61,638,502
Benefits	\$42,512,512
Supplies	\$5,114,334
Purchases	\$29,327,493
Property	\$110,872
Other Objects	\$10,939,582
Other Financing Uses	\$6,564,021
CARES Federal Sources	\$829,784
ESSER II Federal Sources	\$3,330,193
Total Expenditures	\$160,367,293



Composition of Expenditures: 2021-2022 Budget

Expenditures by Major Function

Instruction	\$96,282,120
Support Services	\$41,597,892
Non-Instructional Support Services	\$2,351,578
Capital Improvement	\$0
Debt Service / Other	\$15,975,726
CARES Federal Sources	\$829,784
ESSER II Federal Sources	\$3,330,193
Total Expenditures	\$160,367,293



CARES Funding Year 1 (All)

• COE	\$150,000
• ATSI	\$150,000
• PCCD Round 2	\$100,000
• SECIM	\$79,784
• ESSER I	\$350,000
• Total	\$829,784

ESSERS II

Total Allocation	\$11.4 million
Year 1 (2021-22)	
<u>Potential expenditures</u>	
Offset operating deficit	\$3 million
COVID related (CI&T)	\$1.645 million
COVID related (Air quality improvements)	\$1.00 million
COVID related (Additional staffing/Remediation)	\$585k
COVID related (Antigen testing)	\$20k
Curriculum Writing (IU & Teachers)	\$150k
Total	\$6.4 million

ESSERS II

Year 1 Detailed Expenditures

Air Quality / C&I&T

- HVAC Upgrades
- KAIVAC Machines
- Air Purifiers- Classrooms
- Smartboards - district wide
- Chromebook Lease payment
- GoGuardian Payment
- Mobile Mind PD
- Work Process Software
- Docking Stations Elementary labs
- OW and Edge
- KAMI extension K-12
- Career Cruising K-12

ESSERS II

Year 2 (2022-23)	Remaining Funds	\$5.0 million
------------------	-----------------	---------------

<u>Potential Expenditures</u>	
-------------------------------	--

COVID(CI&T)	\$1,017,802
-------------	-------------

Air Quality Improvements	\$3,322,198
--------------------------	-------------

COVID Staff for Remediation/Summer	\$500,000
------------------------------------	-----------

Antigen Testing	\$10,000
-----------------	----------

Curriculum Writing	\$150,000
--------------------	-----------

Year 2 (2022-23)	ESSER III	TBD
------------------	-----------	-----

ESSERS II

ESSER II Year 2 Detail

- Stevens - Boiler/Gas
- Falling Spring - Chiller Replacement
- Grandview - Roof
- Stevens - Windows
- Lurgan - Boilers/Propane
- Guilford Hills - Control Upgrade
- Buchanan - Chiller Replacement
- Buchanan - Window Replacements
- Lurgan / Falling Spring - Control Upgrades
- Guilford Hills - Chiller Replacement
- Stevens - Roof Restoration
- Lurgan - Chiller Replacement
- Scotland - Partial Roof Restoration
- Chromebook Lease payment
- GoGuardian Payment
- Mobile Mind PD
- Work Process Software
- Docking Stations
- OW and Edge
- KAMI extension K-12
- Career Cruising K-12

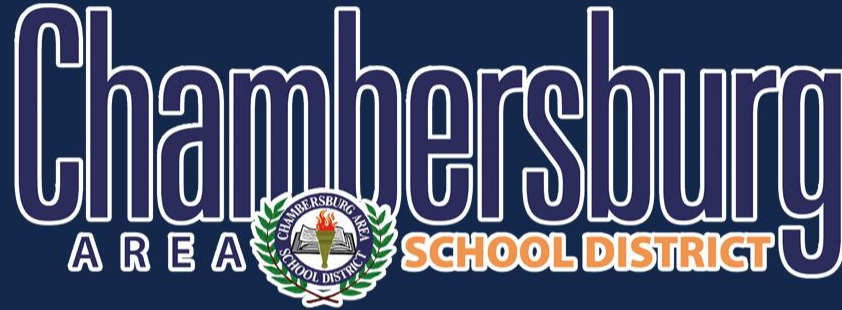
Detailed Budget Reports (Attached)

1. Budget Detail Revenue
2. Budget Detail Expense Function
3. Budget Detail Expense Sub Object
4. Budget Summary Report
5. PDE 2028



Next Steps

- PDE certified property tax relief 5/1/2021
- County notifies of Home-/Farmstead 5/1/2021
- Proposed final budget – board meeting 5/4/2021
- Advertise/Public inspection – proposed final 5/5/2021
- Proposed finance committee meeting 6/1/2021
- Final budget – board meeting 6/8/2021



Tammy Stouffer

Chief Financial & Operations Officer / Board Secretary

Phone: 717-709-4027

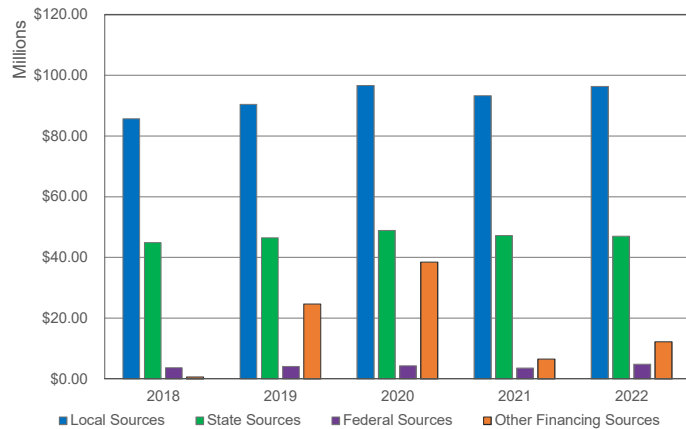
General Fund | Revenue Detail

Proposed Final Budget

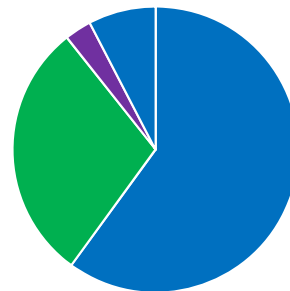
	ACTUAL REVENUES			BUDGET 2021	PROJECTION		
	2018	2019	2020		2021	2022	DOLLAR CHG
REVENUE FROM LOCAL SOURCES							
Taxes Levied	\$81,363,960	\$85,490,878	\$91,424,009	\$89,526,770	\$92,368,464	\$2,841,694	3.17%
Delinquency on Taxes Levied	\$1,383,007	\$1,439,366	\$1,641,976	\$1,382,470	\$1,500,000	\$117,530	8.50%
Earnings on Investments	\$138,585	\$542,764	\$619,935	\$130,000	\$81,101	(\$48,899)	-37.61%
Food Service	\$0	\$0	\$0	\$0	\$0	\$0	
District Activities	\$95,598	\$103,736	\$96,412	\$95,000	\$95,000	\$0	0.00%
Intermediary Sources	\$1,578,881	\$1,656,900	\$1,693,896	\$1,630,000	\$1,700,000	\$70,000	4.29%
Other Revenue	\$1,095,760	\$1,146,012	\$1,201,312	\$527,851	\$534,751	\$6,900	1.31%
TOTAL LOCAL REVENUE	\$85,655,792	\$90,379,657	\$96,677,540	\$93,292,091	\$96,279,316	\$2,987,225	3.20%
REVENUE FROM STATE SOURCES							
Basic Aid	\$21,370,311	\$21,615,055	\$23,643,895	\$23,008,631	\$22,140,551	(\$868,080)	-3.77%
Specific Education Programs	\$5,387,756	\$5,613,559	\$5,966,251	\$5,670,284	\$5,670,284	\$0	0.00%
Non-Education Programs	\$5,746,493	\$5,920,108	\$7,153,902	\$5,817,536	\$5,401,244	(\$416,292)	-7.16%
Vocational Training	\$0	\$0	\$0	\$0	\$0	\$0	
Milk Lunch and Breakfast Programs	\$0	\$0	\$0	\$0	\$0	\$0	
Nonpublic Program Subsidy	\$0	\$0	\$0	\$0	\$0	\$0	
Commonwealth of PA	\$11,252,045	\$12,204,219	\$11,018,175	\$12,703,258	\$12,646,915	(\$56,343)	-0.44%
Technology	\$0	\$0	\$0	\$0	\$0	\$0	
Other Revenue	\$1,128,079	\$1,138,373	\$1,153,912	\$0	\$1,128,079	\$1,128,079	
TOTAL STATE REVENUE	\$44,884,685	\$46,491,314	\$48,936,135	\$47,199,709	\$46,987,073	(\$212,636)	-0.45%
REVENUE FROM FEDERAL SOURCES							
Unrestricted Grants-in-Aid - Federal Government	\$429,678	\$641,999	\$535,458	\$430,000	\$430,000	\$0	0.00%
Unrestricted Grants-in-Aid - Commonwealth of PA	\$0	\$0	\$16,816	\$0	\$0	\$0	
Restricted Grants-in-Aid - Federal Government	\$0	\$0	\$0	\$0	\$0	\$0	
Restricted Grants-in-Aid - IDEA	\$2,762,647	\$2,828,766	\$3,103,930	\$2,708,144	\$3,976,120	\$1,267,976	46.82%
Restricted Grants-in-Aid - Other	\$0	\$0	\$59,228	\$0	\$0	\$0	
ARRA Grants	\$0	\$0	\$82,929	\$0	\$0	\$0	
Medical Assistance Reimbursements	\$458,948	\$653,809	\$572,246	\$440,000	\$465,000	\$25,000	5.68%
Other Federal Sources	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL FEDERAL REVENUE	\$3,651,273	\$4,124,574	\$4,370,607	\$3,578,144	\$4,871,120	\$1,292,976	36.14%
OTHER FINANCING SOURCES							
Sale of Bonds	\$0	\$22,489,517	\$38,449,346	\$0	\$0	\$0	
Proceeds from Extended Term Financing	\$0	\$961,769	\$0	\$0	\$0	\$0	
Interfund Transfers	\$615,875	\$903,286	\$0	\$0	\$0	\$0	
Sale of or Compensation for Loss of Fixed Assets	\$1,700	\$310,607	\$5,336	\$0	\$0	\$0	
Capital Contributions	\$0	\$0	\$0	\$0	\$0	\$0	
Other Financing Sources	\$0	\$0	\$0	\$6,571,314	\$5,000,000	(\$1,571,314)	-23.91%
CARES Federal Sources					\$829,784	\$829,784	
ESSER II Federal Sources					\$6,400,000	\$6,400,000	
TOTAL OTHER FINANCING SOURCES	\$617,575	\$24,665,178	\$38,454,682	\$6,571,314	\$12,229,784	\$5,658,470	86.11%
TOTAL REVENUE FROM ALL SOURCES	\$134,809,324	\$165,660,723	\$188,438,964	\$150,641,258	\$160,367,293	\$9,726,035	6.46%

Generated by Forecast 5

HISTORICAL REVENUES BY SOURCE



2021 BUDGETED REVENUES BY SOURCE



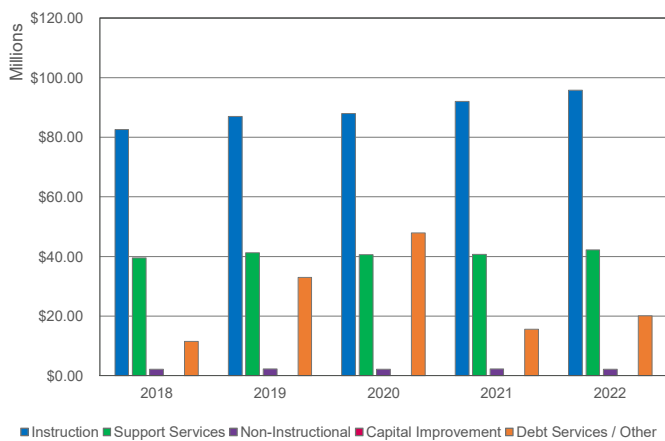
General Fund | Expenditures by Sub-Function

Proposed Final Budget

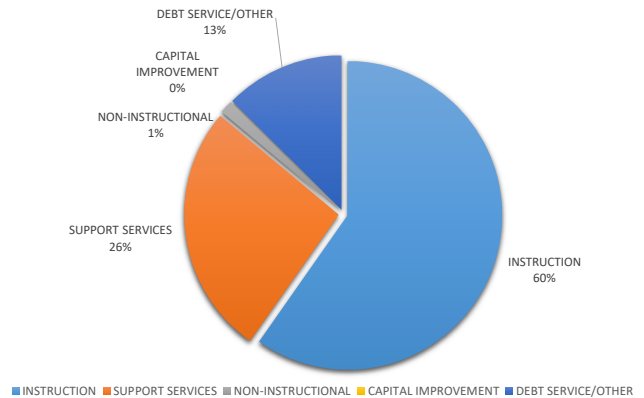
	ACTUAL EXPENDITURES			BUDGET 2021	PROJECTION		
	2018	2019	2020		2022	DOLLAR CHG	%Δ
INSTRUCTION							
Regular Programs	\$55,744,384	\$57,902,636	\$59,871,443	\$64,926,933	\$68,998,807	\$4,071,874	6.27%
Special Programs	\$20,365,628	\$22,187,527	\$20,975,509	\$20,735,975	\$20,610,512	(\$125,463)	-0.61%
Vocational Education	\$2,613,041	\$2,620,128	\$2,544,897	\$2,462,516	\$2,537,816	\$75,300	3.06%
Non-Instructional Programs	\$2,704,284	\$2,852,860	\$3,130,669	\$2,490,518	\$2,226,714	(\$263,804)	-10.59%
Nonpublic School Programs - IU	\$3,840	\$10,352	\$0	\$39,072	\$39,072	\$0	0.00%
Adult Education Programs	\$0	\$0	\$0	\$0	\$0	\$0	
Higher Education Programs	\$0	\$0	\$0	\$0	\$0	\$0	
Pre-Kindergarten	\$1,190,225	\$1,377,000	\$1,417,500	\$1,419,500	\$1,419,500	\$0	0.00%
TOTAL INSTRUCTION	\$82,621,403	\$86,950,503	\$87,940,018	\$92,074,514	\$95,832,421	\$3,757,907	4.08%
SUPPORT SERVICES							
Support Services - Students	\$4,246,213	\$4,443,185	\$4,524,249	\$4,632,040	\$5,399,137	\$767,097	16.56%
Support Services - Instructional Staff	\$4,923,648	\$4,867,412	\$4,727,969	\$3,708,842	\$3,403,689	(\$305,153)	-8.23%
Support Services - Administration	\$8,509,495	\$8,273,850	\$8,818,553	\$8,660,790	\$8,676,240	\$15,450	0.18%
Support Services - Pupil Health	\$2,062,431	\$2,164,750	\$2,292,862	\$2,197,085	\$2,365,837	\$168,752	7.68%
Support Services - Business	\$967,655	\$755,448	\$866,517	\$974,912	\$992,850	\$17,938	1.84%
Operation and Maintenance of Plant Services	\$9,028,473	\$9,573,090	\$9,183,186	\$10,699,873	\$10,568,719	(\$131,154)	-1.23%
Student Transportation Services	\$6,545,332	\$7,182,630	\$6,835,439	\$7,076,117	\$7,458,328	\$382,211	5.40%
Support Services - Central	\$3,149,058	\$3,946,288	\$3,245,823	\$2,747,195	\$3,312,281	\$565,086	20.57%
Other Support Services	\$87,135	\$64,575	\$61,482	\$43,300	\$15,600	(\$27,700)	-63.97%
TOTAL SUPPORT SERVICES	\$39,519,440	\$41,271,228	\$40,556,079	\$40,740,154	\$42,192,681	\$1,452,527	3.57%
NON-INSTRUCTIONAL SERVICES							
Food Services	\$0	\$0	\$0	\$0	\$0	\$0	
Student Activities	\$1,876,037	\$1,985,611	\$1,852,823	\$1,960,727	\$1,934,623	(\$26,104)	-1.33%
Community Services	\$264,553	\$257,787	\$258,093	\$263,658	\$271,865	\$8,207	3.11%
Scholarship and Awards	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL NON-INSTRUCTIONAL SUPPORT SERVICES	\$2,140,589	\$2,243,398	\$2,110,917	\$2,224,385	\$2,206,488	(\$17,897)	-0.80%
FACILITIES ACQUISITION, CONSTRUCTION, IMPROVEMENT							
	\$0	\$0	\$0	\$0	\$0	\$0	
DEBT SERVICES / OTHER							
Debt Service / Other Expenditures and financing Uses	\$10,891,438	\$32,967,490	\$47,942,396	\$10,602,205	\$10,386,705	(\$215,500)	-2.03%
Interfund Transfers-Out	\$610,176	\$250	\$2,050	\$0	\$589,021	\$589,021	
Budgetary Reserve	\$0	\$0	\$0	\$5,000,000	\$5,000,000	\$0	0.00%
CARES Federal Expenditures					\$829,784	\$829,784	
ESSER II Federal Expenditures					\$3,330,193	\$3,330,193	
TOTAL DEBT SERVICES / OTHER	\$11,501,614	\$32,967,740	\$47,944,446	\$15,602,205	\$20,135,703	\$4,533,498	29.06%
TOTAL EXPENDITURES	\$135,783,046	\$163,432,869	\$178,551,460	\$150,641,258	\$160,367,293	\$9,726,035	6.46%

Generated by Forecast 5

HISTORICAL EXPENDITURES BY SUB-FUNCTION



2021 BUDGETED EXPENDITURES BY SUB-FUNCTION



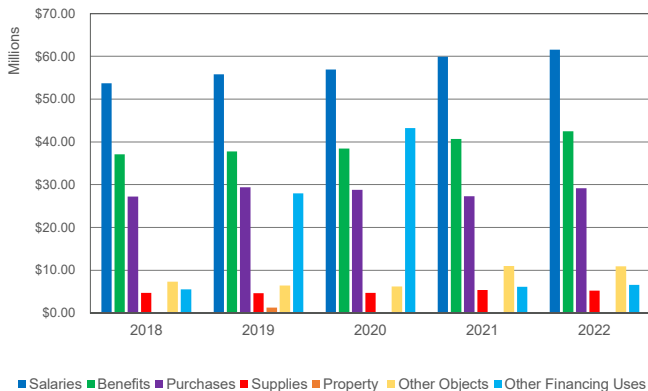
General Fund | Expenditures by Sub-Object

Proposed Final Budget

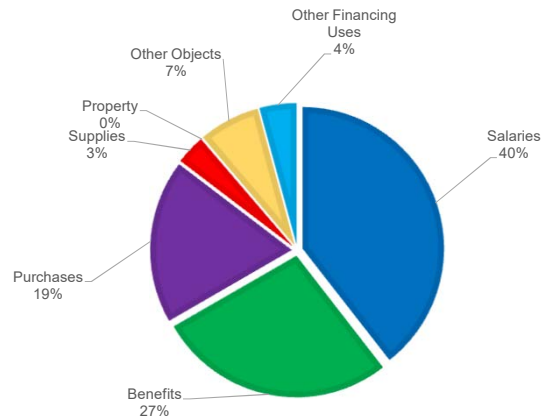
	ACTUAL EXPENDITURES			BUDGET	PROJECTION	DOLLAR CHG	%Δ
	2018	2019	2020	2021	2022		
SALARIES							
Personnel Services - Salaries	\$0	\$0	\$588	\$0	\$0	\$0	
Official / Administrative	\$6,029,729	\$6,055,375	\$6,135,099	\$6,183,387	\$6,204,421	\$21,034	0.34%
Professional - Educational	\$37,231,313	\$38,980,596	\$39,977,384	\$42,338,496	\$43,551,025	\$1,212,529	2.86%
Professional - Other	\$1,818,867	\$1,869,365	\$2,045,067	\$2,001,888	\$2,206,486	\$204,598	10.22%
Technical	\$315,475	\$321,234	\$324,229	\$333,941	\$338,000	\$4,059	1.22%
Office / Clerical	\$2,209,523	\$2,185,782	\$2,243,655	\$2,288,018	\$2,437,862	\$149,844	6.55%
Crafts and Trades	\$536,512	\$550,048	\$544,583	\$476,295	\$513,783	\$37,488	7.87%
Operative and Laborer	\$282,385	\$301,619	\$296,175	\$295,650	\$374,582	\$78,932	26.70%
Service Work	\$2,751,150	\$2,885,064	\$2,718,001	\$3,165,575	\$3,169,442	\$3,867	0.12%
Instructional Assistant	\$2,548,260	\$2,702,781	\$2,658,679	\$2,904,332	\$2,842,901	(\$61,431)	-2.12%
TOTAL SALARIES	\$53,723,213	\$55,851,863	\$56,943,460	\$59,987,582	\$61,638,502	\$1,650,920	2.75%
BENEFITS							
Personnel Services - Employee Benefits	\$0	\$0	\$0	\$0	\$0	\$0	
Group Insurance - Contracted Provider	\$14,413,571	\$12,990,490	\$12,726,274	\$13,984,674	\$14,928,415	\$943,741	6.75%
Social Security Contributions	\$4,042,078	\$4,154,375	\$4,211,122	\$4,522,712	\$4,703,685	\$180,973	4.00%
Retirement Contributions	\$17,179,563	\$18,408,190	\$19,227,060	\$20,076,998	\$20,590,145	\$513,147	2.56%
Tuition Reimbursement	\$743,837	\$700,630	\$723,188	\$745,000	\$745,000	\$0	0.00%
Unemployment Compensation	\$6,849	\$2,189	\$27,440	\$0	\$40,000	\$40,000	
Workers' Compensation	\$389,183	\$387,842	\$315,779	\$354,733	\$429,672	\$74,939	21.13%
Group Insurance - Self Insurance	\$0	\$0	\$0	\$0	\$0	\$0	
Other Post Employment Benefits	\$0	\$0	\$0	\$0	\$0	\$0	
Other Current Employee Benefits	\$366,613	\$1,174,504	\$1,280,979	\$1,075,595	\$1,075,595	\$0	0.00%
TOTAL BENEFITS	\$37,141,694	\$37,818,220	\$38,511,843	\$40,759,712	\$42,512,512	\$1,752,800	4.30%
OTHER EXPENDITURES							
Purchased Professional and Technical Services	\$12,482,775	\$12,193,034	\$12,417,348	\$10,132,004	\$9,831,308	(\$300,696)	-2.97%
Purchased Property Services	\$1,542,877	\$1,654,406	\$1,812,933	\$3,000,072	\$2,902,276	(\$97,796)	-3.26%
Other Purchased Services	\$13,226,283	\$15,540,076	\$14,567,974	\$14,200,462	\$16,434,259	\$2,233,797	15.73%
Supplies	\$4,757,993	\$4,615,285	\$4,746,634	\$5,378,373	\$5,273,685	(\$104,688)	-1.95%
Property	\$54,733	\$1,320,518	\$96,970	\$35,872	\$110,872	\$75,000	209.08%
Other Objects	\$7,310,761	\$6,462,625	\$6,185,887	\$10,982,181	\$10,939,582	(\$42,599)	-0.39%
Other Financing Uses	\$5,542,717	\$27,976,841	\$43,268,411	\$6,165,000	\$6,564,320	\$399,320	6.48%
CARES Federal Expenditures					\$829,784	\$829,784	
ESSER II Federal Expenditures					\$3,330,193	\$3,330,193	
TOTAL OTHER EXPENDITURES	\$44,918,139	\$69,762,785	\$83,096,157	\$49,893,964	\$56,216,279	\$6,322,315	12.67%
TOTAL EXPENDITURES	\$135,783,046	\$163,432,869	\$178,551,460	\$150,641,258	\$160,367,293	\$9,726,035	6.46%

Generated by Forecast 5

HISTORICAL EXPENDITURES BY OBJECT



2021 BUDGETED EXPENDITURES BY OBJECT



FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval**Date of Adoption of the General Fund Budget:**

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Tamera Stouffer

(717)709-4026

Extn :

Contact Person

Telephone

Extension

tamera.stouffer@casdonline.org

Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2021-2022 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Chambersburg Area SD	COUNTY : Franklin	AUN : 112281302
---	----------------------	--------------------

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 2021-2022 (compared to 2020-2021)?

Yes ☐

No ☒

If yes, see information below, taken from the 2021-2022 General Fund Budget.

Total Budgeted Expenditures	\$160367293
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.00%

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
-----------------------------	------

DUE DATE: AUGUST 15, 2021

CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Chambersburg Area SD	County : Franklin	AUN Number : 112281302
--	------------------------------------	---

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
--	-------------

DUE DATE: **IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	252,223	
0820 Restricted Fund Balance	582,288	
0830 Committed Fund Balance	838,107	
0840 Assigned Fund Balance	20,086,596	
0850 Unassigned Fund Balance		
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$20,924,703</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	96,279,315	
7000 Revenue from State Sources	46,987,073	
8000 Revenue from Federal Sources	12,100,904	
9000 Other Financing Sources	5,000,000	
Total Estimated Revenues And Other Financing Sources		<u>\$160,367,292</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$181,291,995</u>

LEA : 112281302 Chambersburg Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	74,046,163
6112 Interim Real Estate Taxes	250,000
6113 Public Utility Realty Taxes	85,000
6114 Payments in Lieu of Current Taxes - State / Local	107,500
6130 Current Taxpayer Relief Taxes - Proportional Assessments	9,409,050
6140 Current Act 511 Taxes - Flat Rate Assessments	250,000
6150 Current Act 511 Taxes - Proportional Assessments	8,220,750
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,500,000
6500 Earnings on Investments	81,101
6700 Revenues from LEA Activities	95,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,700,000
6910 Rentals	100,000
6940 Tuition from Patrons	368,000
6990 Refunds and Other Miscellaneous Revenue	66,751
REVENUE FROM LOCAL SOURCES	\$96,279,315
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	21,992,551
7112 Basic Education Funding-Social Security	2,351,843
7160 Tuition for Orphans Subsidy	148,000
7271 Special Education funds for School-Aged Pupils	4,252,784
7292 Pre-K Counts	1,417,500
7311 Pupil Transportation Subsidy	3,050,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	808,740
7330 Health Services (Medical, Dental, Nurse, Act 25)	194,000
7340 State Property Tax Reduction Allocation	1,348,504
7505 Ready to Learn Block Grant	1,128,079
7820 State Share of Retirement Contributions	10,295,072
REVENUE FROM STATE SOURCES	\$46,987,073
REVENUE FROM FEDERAL SOURCES	
8110 Payments for Federally Impacted Areas	430,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	3,110,143
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	417,533
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	272,648
8517 NCLB, Title IV - 21st Century Schools	175,796

LEA : 112281302 Chambersburg Area SD

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	350,000
8742 Governor's Emergency Education Relief Fund (GEER)	379,784
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	6,400,000
8749 Other CARES Act Funding	100,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	400,000
Reimbursements (Access)	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	65,000
REVENUE FROM FEDERAL SOURCES	\$12,100,904
OTHER FINANCING SOURCES	
9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	5,000,000
OTHER FINANCING SOURCES	\$5,000,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	160,367,292

Act 1 Index (current): 3.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$74,046,163	
Amount of Tax Relief for Homestead Exclusions	<u>\$10,757,554</u>	
Total Approx. Tax Revenue:	\$84,803,717	
Approx. Tax Levy for Tax Rate Calculation:	\$87,888,974	
	Franklin	Total

2020-21 Data		
a. Assessed Value	\$733,000,000	\$733,000,000
b. Real Estate Mills	118.9296	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$5,051,716,814	\$5,051,716,814
d. Assessed Value	\$739,000,000	\$739,000,000
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$87,175,397	\$87,175,397
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$87,175,397	\$87,175,397
(f Total * g)		
i. Base Mills Subject to Index	118.9296	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
k. Tax Levy Needed	\$87,888,974	\$87,888,974
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	118.9296	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$87,888,974	\$87,888,974
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$77,131,420
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$74,046,163
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$74,046,163	
Amount of Tax Relief for Homestead Exclusions	<u>\$10,757,554</u>	
Total Approx. Tax Revenue:	\$84,803,717	
Approx. Tax Levy for Tax Rate Calculation:	\$87,888,974	
	Franklin	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	123.5678	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$91,316,604	\$91,316,604
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	\$5,039.00	
Number of Homestead/Farmstead Properties	17950	17950
Median Assessed Value of Homestead Properties		\$21,040

Act 1 Index (current): 3.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$74,046,163
Amount of Tax Relief for Homestead Exclusions	<u>\$10,757,554</u>
Total Approx. Tax Revenue:	\$84,803,717
Approx. Tax Levy for Tax Rate Calculation:	\$87,888,974

	Franklin	Total		
Portion of Act 1 EIT Revenue Used for Tax Relief used for: Homestead Exclusions	\$9,409,050	Lowering RE Tax Rate	\$0	\$9,409,050
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				\$10,757,554

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	739,000,000	118.9296	87,888,974				96.00000%						
Totals:				739,000,000	87,888,974	-	10,757,554	=	77,131,420	X	96.00000%	=	74,046,163
				<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%		9,409,050		9,409,050				
Total Current Taxpayer Relief Taxes– Proportional Assessments							9,409,050		9,409,050				
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				
Total Current Act 511 Taxes– Flat Rate Assessments							250,000		250,000				
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%		6,720,750		6,720,750				
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0				
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		1,500,000		1,500,000				
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							8,220,750		8,220,750				
Total Act 511, Current Taxes									8,470,750				
Act 511 Tax Limit -->				5,051,716,814	X		12		60,620,602				
				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
		2020-21 (Rebalanced)	2021-22				2020-21 (Rebalanced)	2021-22		
6111	<u>Current Real Estate Taxes</u> Franklin <u>Current Taxpayer Relief Taxes– Proportional Assessments</u>	118.9296	118.9296	0.00%	Yes	3.9%				
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	3.9%				
6143	<u>Current Act 511 Local Services Taxes</u> <u>Current Act 511 Taxes– Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.9%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.9%				

LEA : 112281302 Chambersburg Area SD

Printed 4/30/2021 2:20:43 PM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	69,833,807
1200 Special Programs - Elementary / Secondary	20,690,296
1300 Vocational Education	2,537,816
1400 Other Instructional Programs - Elementary / Secondary	2,226,714
1500 Nonpublic School Programs	39,072
1800 Pre-Kindergarten	1,419,500
Total Instruction	\$96,747,205
2000 Support Services	
2100 Support Services - Students	5,399,137
2200 Support Services - Instructional Staff	3,703,689
2300 Support Services - Administration	8,676,240
2400 Support Services - Pupil Health	2,365,837
2500 Support Services - Business	992,850
2600 Operation and Maintenance of Plant Services	11,918,719
2700 Student Transportation Services	7,458,328
2800 Support Services - Central	4,907,474
2900 Other Support Services	15,600
Total Support Services	\$45,437,874
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,934,623
3300 Community Services	271,865
Total Operation of Non-Instructional Services	\$2,206,488
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	10,386,705
5200 Interfund Transfers - Out	589,021
5900 Budgetary Reserve	5,000,000
Total Other Expenditures and Financing Uses	\$15,975,726
Total Estimated Expenditures and Other Financing Uses	\$160,367,293

LEA : 112281302 Chambersburg Area SD

Printed 4/30/2021 2:20:44 PM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	36,716,457
200 Personnel Services - Employee Benefits	25,026,259
300 Purchased Professional and Technical Services	1,399,503
400 Purchased Property Services	996,059
500 Other Purchased Services	3,990,140
600 Supplies	1,670,660
700 Property	5,872
800 Other Objects	28,857
Total Regular Programs - Elementary / Secondary	\$69,833,807
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,238,124
200 Personnel Services - Employee Benefits	5,366,047
300 Purchased Professional and Technical Services	5,333,436
400 Purchased Property Services	23,757
500 Other Purchased Services	2,586,382
600 Supplies	138,758
800 Other Objects	3,792
Total Special Programs - Elementary / Secondary	\$20,690,296
1300 <u>Vocational Education</u>	
300 Purchased Professional and Technical Services	58,631
500 Other Purchased Services	2,479,185
Total Vocational Education	\$2,537,816
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	795,759
200 Personnel Services - Employee Benefits	582,347
300 Purchased Professional and Technical Services	548,108
500 Other Purchased Services	297,500
600 Supplies	3,000
Total Other Instructional Programs - Elementary / Secondary	\$2,226,714
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	39,072
Total Nonpublic School Programs	\$39,072
1800 <u>Pre-Kindergarten</u>	
600 Supplies	2,000
800 Other Objects	1,417,500
Total Pre-Kindergarten	\$1,419,500
Total Instruction	\$96,747,205
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	3,135,696
200 Personnel Services - Employee Benefits	1,925,107

LEA : 112281302 Chambersburg Area SD

Printed 4/30/2021 2:20:44 PM

<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	7,125
Total Support Services - Students		\$5,399,137
2200 <u>Support Services - Instructional Staff</u>		
100	Personnel Services - Salaries	1,775,369
200	Personnel Services - Employee Benefits	1,552,841
300	Purchased Professional and Technical Services	195,221
400	Purchased Property Services	4,917
500	Other Purchased Services	22,853
600	Supplies	146,160
800	Other Objects	6,328
Total Support Services - Instructional Staff		\$3,703,689
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	4,187,499
200	Personnel Services - Employee Benefits	2,603,285
300	Purchased Professional and Technical Services	1,074,849
400	Purchased Property Services	438,872
500	Other Purchased Services	194,857
600	Supplies	135,243
800	Other Objects	41,635
Total Support Services - Administration		\$8,676,240
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	1,085,105
200	Personnel Services - Employee Benefits	681,482
300	Purchased Professional and Technical Services	559,700
400	Purchased Property Services	5,000
500	Other Purchased Services	7,300
600	Supplies	27,250
Total Support Services - Pupil Health		\$2,365,837
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	491,273
200	Personnel Services - Employee Benefits	364,250
300	Purchased Professional and Technical Services	56,985
400	Purchased Property Services	12,046
500	Other Purchased Services	22,474
600	Supplies	40,077
800	Other Objects	5,745
Total Support Services - Business		\$992,850
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	4,029,418
200	Personnel Services - Employee Benefits	2,479,592
300	Purchased Professional and Technical Services	145,000

LEA : 112281302 Chambersburg Area SD

Printed 4/30/2021 2:20:44 PM

<u>Description</u>		<u>Amount</u>
400	Purchased Property Services	1,112,204
500	Other Purchased Services	314,750
600	Supplies	3,751,125
700	Property	80,000
800	Other Objects	6,630
Total Operation and Maintenance of Plant Services		\$11,918,719
2700 <u>Student Transportation Services</u>		
100	Personnel Services - Salaries	564,969
200	Personnel Services - Employee Benefits	498,967
300	Purchased Professional and Technical Services	14,000
400	Purchased Property Services	100,477
500	Other Purchased Services	6,021,078
600	Supplies	256,837
800	Other Objects	2,000
Total Student Transportation Services		\$7,458,328
2800 <u>Support Services - Central</u>		
100	Personnel Services - Salaries	1,279,690
200	Personnel Services - Employee Benefits	957,933
300	Purchased Professional and Technical Services	78,546
400	Purchased Property Services	114,872
500	Other Purchased Services	272,431
600	Supplies	2,174,302
700	Property	25,000
800	Other Objects	4,700
Total Support Services - Central		\$4,907,474
2900 <u>Other Support Services</u>		
500	Other Purchased Services	15,600
Total Other Support Services		\$15,600
Total Support Services		\$45,437,874
3000 Operation of Non-Instructional Services		
3200 <u>Student Activities</u>		
100	Personnel Services - Salaries	926,971
200	Personnel Services - Employee Benefits	383,983
300	Purchased Professional and Technical Services	239,804
400	Purchased Property Services	90,000
500	Other Purchased Services	190,500
600	Supplies	99,500
800	Other Objects	3,865
Total Student Activities		\$1,934,623
3300 <u>Community Services</u>		
100	Personnel Services - Salaries	147,181
200	Personnel Services - Employee Benefits	90,409
300	Purchased Professional and Technical Services	3,775
600	Supplies	30,500

<u>Description</u>	<u>Amount</u>
Total Community Services	\$271,865
Total Operation of Non-Instructional Services	\$2,206,488
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	4,411,705
900 Other Uses of Funds	5,975,000
Total Debt Service / Other Expenditures and Financing Uses	\$10,386,705
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	589,021
Total Interfund Transfers - Out	\$589,021
5900 <u>Budgetary Reserve</u>	
800 Other Objects	5,000,000
Total Budgetary Reserve	\$5,000,000
Total Other Expenditures and Financing Uses	\$15,975,726
TOTAL EXPENDITURES	\$160,367,293

LEA : 112281302 Chambersburg Area SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	22,421,582	22,421,582
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds	89,000	95,000
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	2,456,555	3,046,555
Other Capital Projects Fund	2,500,536	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	600,000	600,000
Child Care Operations Fund		
Other Enterprise Funds	21,220	21,220
Internal Service Fund	4,370,557	4,370,557
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$32,459,450	\$30,554,914
<u>Long-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 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		

LEA : 112281302 Chambersburg Area SD

<u>Long-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$32,459,450	\$30,554,914

LEA : 112281302 Chambersburg Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
0510 Bonds Payable	133,563,000	130,560,469
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,900,000	1,900,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,560,000	3,560,000
0599 Other Noncurrent Liabilities	15,800,000	15,800,000
Total General Fund	\$154,823,000	\$151,820,469
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		

LEA : 112281302 Chambersburg Area SD

Long-Term Indebtedness	06/30/2021 Estimate	06/30/2022 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	42,000	42,000
0550 Authority Lease Obligations		

LEA : 112281302 Chambersburg Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
0560 Other Post-Employment Benefits (OPEB)	325,000	325,000
0599 Other Noncurrent Liabilities	5,510,000	5,510,000
Total Food Service / Cafeteria Operations Fund	\$5,877,000	\$5,877,000
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>06/30/2021 Estimate</u>	<u>06/30/2022 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		

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 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	\$160,700,000	\$157,697,469

LEA : 112281302 Chambersburg Area SD

<u>Short-Term Payables</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	14,100,000	14,100,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	120,000	120,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	1,015,000	1,015,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$15,235,000	\$15,235,000
TOTAL INDEBTEDNESS	\$175,935,000	\$172,932,469

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
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		
Total Instruction	\$81,110	\$52,410
2000 Support Services		
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		
Total Support Services		
3000 Operation of Non-Instructional Services		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
Total Operation of Non-Instructional Services		
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		
Total Facilities Acquisition, Construction and Improvement Services		
5000 Other Expenditures and Financing Uses		
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		
Total Other Expenditures and Financing Uses		
Total Estimated Expenditures and Other Financing Uses	\$81,110	\$52,410

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
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		
Total Regular Programs - Elementary / Secondary	\$81,110	\$52,410
1200 <u>Special Programs - Elementary / Secondary</u>		
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		
Total Special Programs - Elementary / Secondary		
1300 <u>Vocational Education</u>		
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		
Total Vocational Education		
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
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		
Total Other Instructional Programs - Elementary / Secondary		
1500 <u>Nonpublic School Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

LEA : 112281302 Chambersburg Area SD

Printed 4/30/2021 2:20:50 PM

<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		
Total Nonpublic School Programs		
1600 <u>Adult Education Programs</u>		
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		
Total Adult Education Programs		
1700 <u>Higher Education Programs for Secondary Students</u>		
500 Other Purchased Services		
600 Supplies		
Total Higher Education Programs for Secondary Students		
1800 <u>Pre-Kindergarten</u>		
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		
Total Pre-Kindergarten		
Total Instruction	\$81,110	\$52,410
TOTAL EXPENDITURES	\$81,110	\$52,410

LEA : 112281302 Chambersburg Area SD

Printed 4/30/2021 2:20:52 PM

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

Account Description	Amounts
0810 Nonspendable Fund Balance	252,223
0820 Restricted Fund Balance	582,288
0830 Committed Fund Balance	
0840 Assigned Fund Balance	20,924,702
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$20,924,702
5900 Budgetary Reserve	5,000,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$26,759,213