

FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

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 R Stouffer

(717)709-4027

Extn :

Contact Person

Telephone

Extension

tamera.stouffer@casdonline.org

Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2026-2027 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Chambersburg Area SD	Franklin	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 2026-2027 (compared to 2025-2026)?

Yes	☒
No	☐

If yes, see information below, taken from the 2026-2027 General Fund Budget.

Total Budgeted Expenditures	\$219179118
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
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DUE DATE: AUGUST 15, 2026

CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2026-2027 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Chambersburg Area SD	County : Franklin	AUN Number : 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.

SIGNATURE OF SCHOOL BOARD PRESIDENT	DATE
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DUE DATE: **IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

Val Number	Description	Justification
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
1550	Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions. (A x B x TR) - C: \$1,724,068.32 C x 2%: \$360,266.66	CASD adds Act 1 Earned Income Tax revenue collected in excess of prior fiscal years' budgets to the sum of the upcoming fiscal year's Act 1 Earned Income Tax revenue and State property Tax reduction allocation.
2300	Tax Data: 7340 State Property Tax Reduction Allocation amount entered must match PDE amount. Please correct on Tax Data Screen. 7340 LEA Amount: \$2,350,000.00 7340 PDE Amount: \$0.00	
5310	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2700, Object 100: \$853,689.00 Function 2700, Object 200: \$994,572.00	Difference is due to increased health care costs.
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.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	CASD is required to return a % of Act 1 Income Tax Revenue in excess of the budget to homeowners in future years. This amount becomes a Committed Fund Balance.
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 several divisions of the school district.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	2,805,767	
0820 Restricted Fund Balance	519,348	
0830 Committed Fund Balance	8,593,738	
0840 Assigned Fund Balance	29,502,907	
0850 Unassigned Fund Balance		
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$38,096,645</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	128,565,120	
7000 Revenue from State Sources	80,471,041	
8000 Revenue from Federal Sources	4,450,000	
9000 Other Financing Sources	5,000,000	
Total Estimated Revenues And Other Financing Sources		<u>\$218,486,161</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$256,582,806</u>

LEA : 112281302 Chambersburg Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	91,315,048
6112 Interim Real Estate Taxes	600,000
6113 Public Utility Realty Taxes	100,000
6114 Payments in Lieu of Current Taxes - State / Local	88,000
6130 Current Taxpayer Relief Taxes - Proportional Assessments	15,663,333
6140 Current Act 511 Taxes - Flat Rate Assessments	270,000
6150 Current Act 511 Taxes - Proportional Assessments	13,536,667
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,200,000
6500 Earnings on Investments	3,000,000
6700 Revenues from LEA Activities	100,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	2,000,000
6910 Rentals	150,000
6940 Tuition from Patrons	500,000
6990 Refunds and Other Miscellaneous Revenue	42,072
REVENUE FROM LOCAL SOURCES	\$128,565,120
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	31,952,036
7160 Tuition for Orphans Subsidy	95,000
7271 Special Education funds for School-Aged Pupils	6,466,776
7292 Pre-K Counts	1,782,000
7311 Pupil Transportation Subsidy	4,000,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,348,740
7330 Health Services (Medical, Dental, Nurse, Act 25)	194,000
7340 State Property Tax Reduction Allocation	2,350,000
7505 Ready to Learn Block Grant	16,321,447
7810 State Share of Social Security and Medicare Taxes	2,971,363
7820 State Share of Retirement Contributions	12,989,679
REVENUE FROM STATE SOURCES	\$80,471,041
REVENUE FROM FEDERAL SOURCES	
8110 Payments for Federally Impacted Areas	500,000
8514 Title I - Improving the Academic Achievement of the Disadvantaged	2,700,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	300,000
8516 Title III - Language Instruction for English Learners and Immigrant Students	170,000

2026-2027 Final General Fund Budget		Estimated Revenues and Other Financing Sources: Detail
LEA : 112281302 Chambersburg Area SD		
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	<u>Amount</u>	
REVENUE FROM FEDERAL SOURCES		
8517 Title IV - 21st Century Schools	200,000	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	500,000	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	80,000	
REVENUE FROM FEDERAL SOURCES	\$4,450,000	
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	218,486,161	

Act 1 Index (current): 4.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$91,315,048	
Amount of Tax Relief for Homestead Exclusions	<u>\$18,013,333</u>	
Total Approx. Tax Revenue:	\$109,328,381	
Approx. Tax Levy for Tax Rate Calculation:	\$111,191,953	
	Franklin	Total
2025-26 Data		
a. Assessed Value	\$787,043,136	\$787,043,136
b. Real Estate Mills	136.4677	
I. 2026-27 Data		
c. 2024 STEB Market Value	\$6,446,570,903	\$6,446,570,903
d. Assessed Value	\$794,913,567	\$794,913,567
e. Assessed Value of New Constr/ Renov	\$0	\$0
2025-26 Calculations		
f. 2025-26 Tax Levy	\$107,405,967	\$107,405,967
(a * b)		
2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy	\$107,405,967	\$107,405,967
(f Total * g)		
i. Base Mills Subject to Index	136.4677	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	98.00000%	98.00000%
k. Tax Levy Needed	\$111,191,953	\$111,191,953
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	139.8793	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$111,191,953	\$111,191,953
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$93,178,620
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$91,315,048
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$91,315,048	
Amount of Tax Relief for Homestead Exclusions	<u>\$18,013,333</u>	
Total Approx. Tax Revenue:	\$109,328,381	
Approx. Tax Levy for Tax Rate Calculation:	\$111,191,953	
	Franklin	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	142.7452	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$113,470,096	\$113,470,096
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	\$7,767.00	
Number of Homestead/Farmstead Properties	18167	18167
Median Assessed Value of Homestead Properties		\$21,580

Act 1 Index (current): 4.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$91,315,048
Amount of Tax Relief for Homestead Exclusions	<u>\$18,013,333</u>
Total Approx. Tax Revenue:	\$109,328,381
Approx. Tax Levy for Tax Rate Calculation:	\$111,191,953

	Franklin	Total		
Portion of Act 1 EIT Revenue Used for Tax Relief used for: Homestead Exclusions	\$15,663,333	Lowering RE Tax Rate	\$0	\$15,663,333
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,350,000	Lowering RE Tax Rate	\$0	\$2,350,000
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$18,013,333

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	794,913,567	139.8793	111,191,953				98.00000%		
Totals:				794,913,567	111,191,953	- 18,013,333 = 93,178,620 X	98.00000%	=	91,315,048
				<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%		15,663,333		15,663,333
Total Current Taxpayer Relief Taxes – Proportional Assessments							15,663,333		15,663,333
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		270,000		270,000
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							270,000		270,000
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%		11,336,667		11,336,667
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		2,200,000		2,200,000
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							13,536,667		13,536,667
Total Act 511, Current Taxes									13,806,667
Act 511 Tax Limit -->					6,446,570,903 X		12		77,358,851
					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
		2025-26 (Rebalanced)	2026-27				2025-26 (Rebalanced)	2026-27		
6111	<u>Current Real Estate Taxes</u>									
	Franklin	136.4677	139.8793	2.50%	Yes	4.6%				
	<u>Current Taxpayer Relief Taxes – Proportional Assessments</u>									
6131	Current Act 1 Earned Income Taxes	0.700%	0.700%	0.00%	Yes	4.6%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.6%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.6%				

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		87,642,570
1200 Special Programs - Elementary / Secondary		34,545,091
1300 Vocational Education		2,803,859
1400 Other Instructional Programs - Elementary / Secondary		3,403,425
1800 Pre-Kindergarten		1,782,000
Total Instruction		\$130,176,945
2000 Support Services		
2100 Support Services - Students		7,377,799
2200 Support Services - Instructional Staff		4,572,353
2300 Support Services - Administration		12,410,697
2400 Support Services - Pupil Health		3,614,391
2500 Support Services - Business		1,404,899
2600 Operation and Maintenance of Plant Services		14,754,203
2700 Student Transportation Services		10,905,369
2800 Support Services - Central		4,087,152
2900 Other Support Services		15,866
Total Support Services		\$59,142,729
3000 Operation of Non-Instructional Services		
3200 Student Activities		2,170,646
3300 Community Services		1,420
Total Operation of Non-Instructional Services		\$2,172,066
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		150,000
Total Facilities Acquisition, Construction and Improvement Services		\$150,000
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		12,037,378
5200 Interfund Transfers - Out		10,500,000
5900 Budgetary Reserve		5,000,000
Total Other Expenditures and Financing Uses		\$27,537,378
Total Estimated Expenditures and Other Financing Uses		\$219,179,118

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	43,138,931
200 Personnel Services - Employee Benefits	32,153,650
300 Purchased Professional and Technical Services	1,827,031
400 Purchased Property Services	1,709,804
500 Other Purchased Services	5,151,845
600 Supplies	3,637,834
700 Property	3,880
800 Other Objects	19,595
Total Regular Programs - Elementary / Secondary	\$87,642,570
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,906,198
200 Personnel Services - Employee Benefits	8,147,648
300 Purchased Professional and Technical Services	9,804,170
400 Purchased Property Services	21,346
500 Other Purchased Services	5,610,325
600 Supplies	49,604
800 Other Objects	5,800
Total Special Programs - Elementary / Secondary	\$34,545,091
1300 <u>Vocational Education</u>	
500 Other Purchased Services	2,803,859
Total Vocational Education	\$2,803,859
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,076,404
200 Personnel Services - Employee Benefits	610,413
300 Purchased Professional and Technical Services	558,108
500 Other Purchased Services	1,155,500
600 Supplies	3,000
Total Other Instructional Programs - Elementary / Secondary	\$3,403,425
1800 <u>Pre-Kindergarten</u>	
800 Other Objects	1,782,000
Total Pre-Kindergarten	\$1,782,000
Total Instruction	\$130,176,945
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	4,144,755
200 Personnel Services - Employee Benefits	2,868,064
300 Purchased Professional and Technical Services	260,115
400 Purchased Property Services	3,051
500 Other Purchased Services	20,037
600 Supplies	73,609
800 Other Objects	8,168

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Description	Amount
Total Support Services - Students	\$7,377,799
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	2,213,714
200 Personnel Services - Employee Benefits	2,109,530
300 Purchased Professional and Technical Services	31,094
400 Purchased Property Services	3,969
500 Other Purchased Services	39,000
600 Supplies	169,096
800 Other Objects	5,950
Total Support Services - Instructional Staff	\$4,572,353
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	5,979,565
200 Personnel Services - Employee Benefits	4,773,317
300 Purchased Professional and Technical Services	802,968
400 Purchased Property Services	306,087
500 Other Purchased Services	302,932
600 Supplies	204,404
800 Other Objects	41,424
Total Support Services - Administration	\$12,410,697
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	1,416,015
200 Personnel Services - Employee Benefits	1,186,181
300 Purchased Professional and Technical Services	968,325
400 Purchased Property Services	5,000
500 Other Purchased Services	7,300
600 Supplies	31,570
Total Support Services - Pupil Health	\$3,614,391
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	617,643
200 Personnel Services - Employee Benefits	485,890
300 Purchased Professional and Technical Services	28,100
400 Purchased Property Services	10,083
500 Other Purchased Services	16,200
600 Supplies	243,983
800 Other Objects	3,000
Total Support Services - Business	\$1,404,899
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	4,912,729
200 Personnel Services - Employee Benefits	3,959,317
300 Purchased Professional and Technical Services	179,133
400 Purchased Property Services	1,389,597
500 Other Purchased Services	518,030
600 Supplies	3,523,573
700 Property	260,900
800 Other Objects	10,924

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<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$14,754,203
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	853,689
200 Personnel Services - Employee Benefits	994,572
300 Purchased Professional and Technical Services	14,000
400 Purchased Property Services	181,773
500 Other Purchased Services	8,259,647
600 Supplies	479,688
700 Property	120,000
800 Other Objects	2,000
Total Student Transportation Services	\$10,905,369
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,604,667
200 Personnel Services - Employee Benefits	1,345,831
300 Purchased Professional and Technical Services	43,546
400 Purchased Property Services	286,795
500 Other Purchased Services	299,491
600 Supplies	502,248
800 Other Objects	4,574
Total Support Services - Central	\$4,087,152
2900 <u>Other Support Services</u>	
500 Other Purchased Services	15,866
Total Other Support Services	\$15,866
Total Support Services	\$59,142,729
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,017,421
200 Personnel Services - Employee Benefits	442,345
300 Purchased Professional and Technical Services	212,154
400 Purchased Property Services	84,400
500 Other Purchased Services	179,591
600 Supplies	230,870
800 Other Objects	3,865
Total Student Activities	\$2,170,646
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	1,000
200 Personnel Services - Employee Benefits	420
Total Community Services	\$1,420
Total Operation of Non-Instructional Services	\$2,172,066
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	150,000

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<u>Description</u>	<u>Amount</u>
Total Facilities Acquisition, Construction and Improvement Services	\$150,000
Total Facilities Acquisition, Construction and Improvement Services	\$150,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	4,102,378
900 Other Uses of Funds	7,935,000
Total Debt Service / Other Expenditures and Financing Uses	\$12,037,378
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	10,500,000
Total Interfund Transfers - Out	\$10,500,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	5,000,000
Total Budgetary Reserve	\$5,000,000
Total Other Expenditures and Financing Uses	\$27,537,378
TOTAL EXPENDITURES	\$219,179,118

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Cash and Short-Term Investments

	06/30/2026 Estimate	06/30/2027 Projection
General Fund	47,810,457	47,117,500
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds	339,091	386,048
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	16,314,250	15,314,250
Other Capital Projects Fund	11,486,759	68,513,241
Debt Service Fund	14,218,690	21,671,568
Food Service / Cafeteria Operations Fund	4,102,647	3,000,000
Child Care Operations Fund		
Other Enterprise Funds	32,700	32,700
Internal Service Fund	2,043,620	2,043,620
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$96,348,214	\$158,078,927

Long-Term Investments

	06/30/2026 Estimate	06/30/2027 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$96,348,214	\$158,078,927

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<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund		
0510 Bonds Payable	116,880,000	186,245,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	1,296,772	1,200,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	9,884,415	10,000,000
0599 Other Noncurrent Liabilities	169,592,895	169,592,895
Total General Fund	\$297,654,082	\$367,037,895
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use 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		

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use 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		
0530 Lease and Other Right-To-Use 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	\$297,654,082	\$367,037,895

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<u>Short-Term Payables</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund	20,998,143	19,000,000
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	189,987	190,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	1,486,531	1,500,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$22,674,661	\$20,690,000
TOTAL INDEBTEDNESS	\$320,328,743	\$387,727,895

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary	118,950	26,200
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$118,950	\$26,200
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	\$118,950	\$26,200

<u>Description</u>		<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction			
1100 <u>Regular 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 Regular Programs - Elementary / Secondary			
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	68,500	15,000	
200 Personnel Services - Employee Benefits	39,000	8,600	
300 Purchased Professional and Technical Services	2,900	700	
400 Purchased Property Services			
500 Other Purchased Services	1,300	300	
600 Supplies	450	100	
700 Property			
800 Other Objects	6,800	1,500	
Total Other Instructional Programs - Elementary / Secondary		\$118,950	\$26,200
1500 <u>Nonpublic School Programs</u>			
100 Personnel Services - Salaries			
200 Personnel Services - Employee Benefits			
300 Purchased Professional and Technical Services			

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<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	\$118,950	\$26,200
TOTAL EXPENDITURES	\$118,950	\$26,200

	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
Total Revenue from State Sources	\$14,500	\$3,200
TOTAL REVENUES	\$14,500	\$3,200

	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
7810 State Share of Social Security and Medicare Taxes	2,700	600
7820 State Share of Retirement Contributions	11,800	2,600
Total Revenue from State Sources	\$14,500	\$3,200
TOTAL REVENUES	\$14,500	\$3,200

Account Description	Amounts
0810 Nonspendable Fund Balance	2,805,767
0820 Restricted Fund Balance	519,348
0830 Committed Fund Balance	10,093,738
0840 Assigned Fund Balance	27,309,950
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$37,403,688
5900 Budgetary Reserve	5,000,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$45,728,803