

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval**Date of Adoption of the General Fund Budget: 06/15/2023**

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Jenna A Kinsler

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Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2023-2024 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

REVISED SUBMISSION

SCHOOL DISTRICT : Carlisle Area SD	COUNTY : Cumberland	AUN : 115211103
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2023-2024 (compared to 2022-2023) ?

Yes

☒

No

☐

If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$104210000
Ending Unassigned Fund Balance	\$9340750
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.96%

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, 2023

CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Carlisle Area SD	County : Cumberland	AUN Number : 115211103
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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**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2800, Object 100: \$425,818.00 Function 2800, Object 200: \$645,097.00	Workers compensation and unemployment are included in object 200
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	The Carlisle Area School District maintains an unassigned fund balance for fiduciary emergencies, if necessary.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Retirement and medical insurance.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Estimated 2023-24 budget deficit, future costs including special education, future capital improvements, staffing, technology and fiduciary emergencies.

ITEM	AMOUNTS
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	60,081
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,297,990
0840 Assigned Fund Balance	19,584,150
0850 Unassigned Fund Balance	7,769,890
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$28,652,030</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	65,332,000
7000 Revenue from State Sources	33,473,951
8000 Revenue from Federal Sources	2,661,909
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$101,467,860</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$130,119,890</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	51,998,537
6112 Interim Real Estate Taxes	150,000
6113 Public Utility Realty Taxes	50,000
6114 Payments in Lieu of Current Taxes - State / Local	50,000
6150 Current Act 511 Taxes - Proportional Assessments	10,850,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	801,463
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	150,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	900,000
6910 Rentals	15,000
6920 Contributions and Donations from Private Sources	10,000
6940 Tuition from Patrons	157,000
6990 Refunds and Other Miscellaneous Revenue	100,000
REVENUE FROM LOCAL SOURCES	\$65,332,000
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	17,590,620
7112 Basic Education Funding-Social Security	1,387,686
7160 Tuition for Orphans Subsidy	25,000
7220 Vocational Education	633,970
7271 Special Education funds for School-Aged Pupils	3,650,212
7311 Pupil Transportation Subsidy	1,000,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	50,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	890,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	90,000
7340 State Property Tax Reduction Allocation	1,397,471
7505 Ready to Learn Block Grant	589,782
7509 Supplemental Equipment Grants	37,500
7820 State Share of Retirement Contributions	6,131,710
REVENUE FROM STATE SOURCES	\$33,473,951
REVENUE FROM FEDERAL SOURCES	
8110 Payments for Federally Impacted Areas	375,000
8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,286,177
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	160,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8516 Title III - Language Instruction for English Learners and Immigrant Students	50,000
8517 Title IV - 21st Century Schools	80,000
8521 Vocational Education - Operating Expenditures	75,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	635,732
REVENUE FROM FEDERAL SOURCES	\$2,661,909
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	101,467,860

Act 1 Index (current): 5.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$51,998,537	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,397,574</u>	
Total Approx. Tax Revenue:	\$53,396,111	
Approx. Tax Levy for Tax Rate Calculation:	\$55,282,068	
	Cumberland	Total

2022-23 Data		
a. Assessed Value	\$3,337,348,100	\$3,337,348,100
b. Real Estate Mills	15.9729	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$2,976,433,493	\$2,976,433,493
d. Assessed Value	\$3,376,581,500	\$3,376,581,500
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$53,307,127	\$53,307,127
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$53,307,127	\$53,307,127
(f Total * g)		
i. Base Mills Subject to Index	15.9729	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.50000%	96.50000%
k. Tax Levy Needed	\$55,282,068	\$55,282,068
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	16.3722	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$55,282,068	\$55,282,068
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$53,884,494
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$51,998,537
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$51,998,537	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,397,574</u>	
Total Approx. Tax Revenue:	\$53,396,111	
Approx. Tax Levy for Tax Rate Calculation:	\$55,282,068	
	Cumberland	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	16.8194	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$56,792,075	\$56,792,075
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	\$10,767.00	
Number of Homestead/Farmstead Properties	7956	7956
Median Assessed Value of Homestead Properties		\$178,450

Act 1 Index (current): 5.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$51,998,537
Amount of Tax Relief for Homestead Exclusions	<u>\$1,397,574</u>
Total Approx. Tax Revenue:	\$53,396,111
Approx. Tax Levy for Tax Rate Calculation:	\$55,282,068
	Cumberland
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,397,471	Lowering RE Tax Rate	\$0	\$1,397,471
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$103			\$103
Amount of Tax Relief from State/Local Sources				\$1,397,574

2023-2024 Final General Fund Budget

Local Education Agency Tax Data

LEA : 115211103 Carlisle Area SD

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

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6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>			<u>Percent Collected</u>		
Cumberland	3,376,581,500	16.3722	55,282,068			96.50000%		
Totals:	3,376,581,500		55,282,068	-	1,397,574	=	53,884,494	
					X	96.50000%	=	51,998,537

	<u>Rate</u>		<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>	\$0.00	0		
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0	0
6142	Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0
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				0	0
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	1.100%	0.000%	10,000,000	10,000,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	850,000	850,000
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				10,850,000	10,850,000
Total Act 511, Current Taxes					10,850,000

Act 511 Tax Limit -->	2,976,433,493	X	12	35,717,202
	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
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u>									
	Cumberland	15.9729	16.3722	2.50%	Yes	5.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.100%	1.100%	0.00%	Yes	5.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.3%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	40,532,528
1200 Special Programs - Elementary / Secondary	14,945,598
1300 Vocational Education	2,160,629
1400 Other Instructional Programs - Elementary / Secondary	5,256,830
1600 Adult Education Programs	212,000
1700 Higher Education Programs for Secondary Students	9,000
Total Instruction	\$63,116,585
2000 Support Services	
2100 Support Services - Students	4,849,809
2200 Support Services - Instructional Staff	3,063,093
2300 Support Services - Administration	5,145,814
2400 Support Services - Pupil Health	1,499,816
2500 Support Services - Business	1,007,468
2600 Operation and Maintenance of Plant Services	8,391,978
2700 Student Transportation Services	4,831,231
2800 Support Services - Central	3,068,502
2900 Other Support Services	55,000
Total Support Services	\$31,912,711
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,710,779
3300 Community Services	170,000
3400 Scholarships and Awards	250
Total Operation of Non-Instructional Services	\$1,881,029
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,299,675
Total Other Expenditures and Financing Uses	\$7,299,675
Total Estimated Expenditures and Other Financing Uses	\$104,210,000

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Description	Amount
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	21,482,315
200 Personnel Services - Employee Benefits	13,852,771
300 Purchased Professional and Technical Services	3,223,041
400 Purchased Property Services	21,100
500 Other Purchased Services	43,020
600 Supplies	1,851,131
700 Property	54,000
800 Other Objects	5,150
Total Regular Programs - Elementary / Secondary	\$40,532,528
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,898,806
200 Personnel Services - Employee Benefits	1,948,552
300 Purchased Professional and Technical Services	2,562,865
400 Purchased Property Services	500
500 Other Purchased Services	7,342,250
600 Supplies	145,625
800 Other Objects	47,000
Total Special Programs - Elementary / Secondary	\$14,945,598
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	989,065
200 Personnel Services - Employee Benefits	627,864
300 Purchased Professional and Technical Services	105,250
400 Purchased Property Services	25,000
500 Other Purchased Services	32,750
600 Supplies	264,200
700 Property	115,000
800 Other Objects	1,500
Total Vocational Education	\$2,160,629
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	214,924
200 Personnel Services - Employee Benefits	119,306
300 Purchased Professional and Technical Services	538,000
400 Purchased Property Services	1,500
500 Other Purchased Services	4,378,000
600 Supplies	5,100
Total Other Instructional Programs - Elementary / Secondary	\$5,256,830
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	212,000
Total Adult Education Programs	\$212,000
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	7,000
600 Supplies	2,000

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Description	Amount
Total Higher Education Programs for Secondary Students	\$9,000
Total Instruction	\$63,116,585
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	2,669,703
200 Personnel Services - Employee Benefits	1,677,117
300 Purchased Professional and Technical Services	363,909
500 Other Purchased Services	7,550
600 Supplies	123,230
800 Other Objects	8,300
Total Support Services - Students	\$4,849,809
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,687,761
200 Personnel Services - Employee Benefits	1,164,450
300 Purchased Professional and Technical Services	60,150
400 Purchased Property Services	1,482
500 Other Purchased Services	23,950
600 Supplies	124,850
800 Other Objects	450
Total Support Services - Instructional Staff	\$3,063,093
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,750,702
200 Personnel Services - Employee Benefits	1,739,067
300 Purchased Professional and Technical Services	476,820
500 Other Purchased Services	41,025
600 Supplies	97,700
800 Other Objects	40,500
Total Support Services - Administration	\$5,145,814
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	653,801
200 Personnel Services - Employee Benefits	443,615
300 Purchased Professional and Technical Services	378,685
500 Other Purchased Services	100
600 Supplies	23,615
Total Support Services - Pupil Health	\$1,499,816
2500 Support Services - Business	
100 Personnel Services - Salaries	548,013
200 Personnel Services - Employee Benefits	325,555
300 Purchased Professional and Technical Services	18,500
500 Other Purchased Services	26,500
600 Supplies	84,400
800 Other Objects	4,500
Total Support Services - Business	\$1,007,468

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Description	Amount
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,149,259
200 Personnel Services - Employee Benefits	679,199
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	3,508,045
500 Other Purchased Services	311,850
600 Supplies	2,708,225
700 Property	20,000
800 Other Objects	400
Total Operation and Maintenance of Plant Services	\$8,391,978
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	67,244
200 Personnel Services - Employee Benefits	52,512
300 Purchased Professional and Technical Services	350,000
500 Other Purchased Services	4,346,800
600 Supplies	14,500
800 Other Objects	175
Total Student Transportation Services	\$4,831,231
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	425,818
200 Personnel Services - Employee Benefits	645,097
300 Purchased Professional and Technical Services	77,800
400 Purchased Property Services	1,254,342
500 Other Purchased Services	157,870
600 Supplies	481,675
800 Other Objects	25,900
Total Support Services - Central	\$3,068,502
2900 <u>Other Support Services</u>	
500 Other Purchased Services	55,000
Total Other Support Services	\$55,000
Total Support Services	\$31,912,711
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	741,892
200 Personnel Services - Employee Benefits	373,287
300 Purchased Professional and Technical Services	202,450
400 Purchased Property Services	47,400
500 Other Purchased Services	181,400
600 Supplies	122,500
800 Other Objects	41,850
Total Student Activities	\$1,710,779
3300 <u>Community Services</u>	
800 Other Objects	170,000
Total Community Services	\$170,000

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<u>Description</u>	<u>Amount</u>
3400 <u>Scholarships and Awards</u>	
800 Other Objects	250
Total Scholarships and Awards	\$250
Total Operation of Non-Instructional Services	\$1,881,029
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,134,675
900 Other Uses of Funds	6,165,000
Total Debt Service / Other Expenditures and Financing Uses	\$7,299,675
Total Other Expenditures and Financing Uses	\$7,299,675
TOTAL EXPENDITURES	\$104,210,000

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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	28,000,000	25,000,000
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	8,000,000	6,000,000
Other Capital Projects Fund	2,766,350	2,500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,400,000	1,200,000
Child Care Operations Fund		
Other Enterprise Funds	1,400,000	1,450,000
Internal Service Fund		
Private Purpose Trust Fund	150	150
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	110,000	100,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$41,676,500	\$36,250,150

Long-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	6,367,000	7,000,000
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	7,087,557	7,200,000
Other Capital Projects Fund	1,934,618	2,100,000
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>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$15,389,175	\$16,300,000
TOTAL CASH AND INVESTMENTS	\$57,065,675	\$52,550,150

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	37,699,390	30,695,350
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	1,531,894	1,540,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,006,270	3,500,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$43,237,554	\$35,735,350
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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 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>06/30/2023 Estimate</u>	<u>06/30/2024 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>06/30/2023 Estimate</u>	<u>06/30/2024 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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 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	\$43,237,554	\$35,735,350

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<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$43,237,554	\$35,735,350

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Account Description	Amounts
0810 Nonspendable Fund Balance	60,081
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,297,990
0840 Assigned Fund Balance	15,271,150
0850 Unassigned Fund Balance	9,340,750
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$25,909,890
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$25,969,971