

FINAL GENERAL FUND BUDGET
Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/17/2021

Paula A. Bussard Date 6/17/21
President of the Board - Original Signature Required

Jenna A. Kinsler Date 6/17/21
Secretary of the Board - Original Signature Required

J. Spielbauer Date 6/17/21
Chief School Administrator - Original Signature Required

Jenna A Kinsler (717)240-6800 Extn :16055
Contact Person Telephone Extension

kinslerj@carliseschools.org
Email Address

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

24 PS 6-688

(10/2010)

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 2021-2022 (compared to 2020-2021)?

Yes
☒

No
☐

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


Total Budgeted Expenditures	\$95376000
Ending Unassigned Fund Balance	\$6887146
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.22%

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 6/17/21
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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 : 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 <i>Paula A. Bresard</i>	DATE <i>5/13/2021</i>
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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>
5270	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2300, Object 100: \$2,366,716.00 Function 2300, Object 200: \$2,385,346.00	Workers compensation and unemployment are included in object 200
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: \$539,263.00 Function 2800, Object 200: \$817,208.00	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, medical and liability 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 210-22 budget gap, capital improvements and fiduciary emergencies

<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	149,145
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,797,990
0840 Assigned Fund Balance	10,370,000
0850 Unassigned Fund Balance	6,948,146
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$19,116,136</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	60,947,000
7000 Revenue from State Sources	28,156,869
8000 Revenue from Federal Sources	3,512,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$92,615,869</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$111,732,005</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	49,202,589
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	9,200,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	782,411
6500 Earnings on Investments	25,000
6700 Revenues from LEA Activities	230,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	915,000
6910 Rentals	10,000
6920 Contributions and Donations from Private Sources	10,000
6940 Tuition from Patrons	222,000
6990 Refunds and Other Miscellaneous Revenue	100,000
REVENUE FROM LOCAL SOURCES	\$60,947,000
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	13,915,667
7112 Basic Education Funding-Social Security	1,174,000
7160 Tuition for Orphans Subsidy	25,000
7220 Vocational Education	400,000
7271 Special Education funds for School-Aged Pupils	2,967,605
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	980,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	90,000
7340 State Property Tax Reduction Allocation	1,101,869
7505 Ready to Learn Block Grant	589,782
7509 Supplemental Equipment Grants	20,000
7820 State Share of Retirement Contributions	5,842,946
REVENUE FROM STATE SOURCES	\$28,156,869
REVENUE FROM FEDERAL SOURCES	
8110 Payments for Federally Impacted Areas	550,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	925,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	165,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	40,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8517 NCLB, Title IV - 21St Century Schools	65,000
8521 Vocational Education - Operating Expenditures	60,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,707,000
REVENUE FROM FEDERAL SOURCES	\$3,512,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	92,615,869

Act 1 Index (current): 3.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$49,202,589	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,102,152</u>	
Total Approx. Tax Revenue:	\$50,304,741	
Approx. Tax Levy for Tax Rate Calculation:	\$51,826,471	
	Cumberland	Total

2020-21 Data		
a. Assessed Value	\$3,294,290,000	\$3,294,290,000
b. Real Estate Mills	15.3528	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$2,859,637,206	\$2,859,637,206
d. Assessed Value	\$3,309,523,200	\$3,309,523,200
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$50,576,576	\$50,576,576
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$50,576,576	\$50,576,576
(f Total * g)		
i. Base Mills Subject to Index	15.3528	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.00000%	97.00000%
k. Tax Levy Needed	\$51,826,471	\$51,826,471
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	15.6598	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$51,826,471	\$51,826,471
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$50,724,319
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$49,202,589
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$49,202,589	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,102,152</u>	
Total Approx. Tax Revenue:	\$50,304,741	
Approx. Tax Levy for Tax Rate Calculation:	\$51,826,471	
	Cumberland	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	15.9515	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$52,791,859	\$52,791,859
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	\$8,763.00	
Number of Homestead/Farmstead Properties	8056	8056
Median Assessed Value of Homestead Properties		\$176,950

Act 1 Index (current): 3.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$49,202,589
Amount of Tax Relief for Homestead Exclusions	<u>\$1,102,152</u>
Total Approx. Tax Revenue:	\$50,304,741
Approx. Tax Levy for Tax Rate Calculation:	\$51,826,471
	Cumberland
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,101,869	Lowering RE Tax Rate	\$1,101,869
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$283		\$283
Amount of Tax Relief from State/Local Sources			\$1,102,152

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>						
Cumberland	3,309,523,200	15.6598	51,826,471				97.00000%		
Totals:	3,309,523,200		51,826,471	-	1,102,152	=	50,724,319	X	97.00000% = 49,202,589
				<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%		8,500,000		8,500,000
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		700,000		700,000
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							9,200,000		9,200,000
Total Act 511, Current Taxes									9,200,000
Act 511 Tax Limit -->					2,859,637,206	X	12		34,315,646
					Market Value		Mills		(511 Limit)

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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>									
	Cumberland	15.3528	15.6598	2.00%	Yes	3.9%				
	<u>Current Act 511 Taxes— Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.100%	1.100%	0.00%	Yes	3.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.9%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	38,799,059
1200 Special Programs - Elementary / Secondary	11,499,241
1300 Vocational Education	1,823,179
1400 Other Instructional Programs - Elementary / Secondary	5,399,359
1600 Adult Education Programs	205,990
1700 Higher Education Programs for Secondary Students	9,000
Total Instruction	\$57,735,828
2000 Support Services	
2100 Support Services - Students	4,280,980
2200 Support Services - Instructional Staff	2,435,530
2300 Support Services - Administration	5,410,212
2400 Support Services - Pupil Health	1,295,378
2500 Support Services - Business	850,919
2600 Operation and Maintenance of Plant Services	7,261,869
2700 Student Transportation Services	4,402,416
2800 Support Services - Central	3,090,206
2900 Other Support Services	55,000
Total Support Services	\$29,082,510
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,417,789
3400 Scholarships and Awards	750
Total Operation of Non-Instructional Services	\$1,418,539
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,129,103
5200 Interfund Transfers - Out	10,020
Total Other Expenditures and Financing Uses	\$7,139,123
Total Estimated Expenditures and Other Financing Uses	\$95,376,000

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	20,413,016
200 Personnel Services - Employee Benefits	12,608,553
300 Purchased Professional and Technical Services	2,995,660
400 Purchased Property Services	22,600
500 Other Purchased Services	38,655
600 Supplies	2,661,125
700 Property	54,000
800 Other Objects	5,450
Total Regular Programs - Elementary / Secondary	\$38,799,059
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,511,210
200 Personnel Services - Employee Benefits	1,633,888
300 Purchased Professional and Technical Services	2,602,843
400 Purchased Property Services	500
500 Other Purchased Services	4,593,850
600 Supplies	139,950
800 Other Objects	17,000
Total Special Programs - Elementary / Secondary	\$11,499,241
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	846,835
200 Personnel Services - Employee Benefits	562,286
300 Purchased Professional and Technical Services	30,733
400 Purchased Property Services	20,175
500 Other Purchased Services	52,700
600 Supplies	266,250
700 Property	40,000
800 Other Objects	4,200
Total Vocational Education	\$1,823,179
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	224,802
200 Personnel Services - Employee Benefits	104,357
300 Purchased Professional and Technical Services	537,000
400 Purchased Property Services	1,500
500 Other Purchased Services	4,509,000
600 Supplies	22,700
Total Other Instructional Programs - Elementary / Secondary	\$5,399,359
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	205,990
Total Adult Education Programs	\$205,990
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	\$57,735,828
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	2,349,735
200 Personnel Services - Employee Benefits	1,447,449
300 Purchased Professional and Technical Services	398,082
500 Other Purchased Services	7,250
600 Supplies	78,064
800 Other Objects	400
Total Support Services - Students	\$4,280,980
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,292,820
200 Personnel Services - Employee Benefits	951,225
300 Purchased Professional and Technical Services	29,000
400 Purchased Property Services	1,285
500 Other Purchased Services	30,350
600 Supplies	130,400
800 Other Objects	450
Total Support Services - Instructional Staff	\$2,435,530
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,366,716
200 Personnel Services - Employee Benefits	2,385,346
300 Purchased Professional and Technical Services	503,350
500 Other Purchased Services	40,700
600 Supplies	74,650
800 Other Objects	39,450
Total Support Services - Administration	\$5,410,212
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	560,921
200 Personnel Services - Employee Benefits	374,087
300 Purchased Professional and Technical Services	334,020
400 Purchased Property Services	1,250
500 Other Purchased Services	100
600 Supplies	25,000
Total Support Services - Pupil Health	\$1,295,378
2500 Support Services - Business	
100 Personnel Services - Salaries	481,258
200 Personnel Services - Employee Benefits	258,006
300 Purchased Professional and Technical Services	15,100
400 Purchased Property Services	300
500 Other Purchased Services	26,800
600 Supplies	56,955

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<u>Description</u>	<u>Amount</u>
800 Other Objects	12,500
Total Support Services - Business	\$850,919
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,133,580
200 Personnel Services - Employee Benefits	675,083
300 Purchased Professional and Technical Services	13,000
400 Purchased Property Services	3,388,496
500 Other Purchased Services	259,260
600 Supplies	1,772,250
700 Property	20,000
800 Other Objects	200
Total Operation and Maintenance of Plant Services	\$7,261,869
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	104,989
200 Personnel Services - Employee Benefits	62,607
300 Purchased Professional and Technical Services	315,000
500 Other Purchased Services	3,906,470
600 Supplies	13,350
Total Student Transportation Services	\$4,402,416
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	539,263
200 Personnel Services - Employee Benefits	817,208
300 Purchased Professional and Technical Services	61,000
400 Purchased Property Services	1,160,610
500 Other Purchased Services	198,500
600 Supplies	285,425
800 Other Objects	28,200
Total Support Services - Central	\$3,090,206
2900 <u>Other Support Services</u>	
500 Other Purchased Services	55,000
Total Other Support Services	\$55,000
Total Support Services	\$29,082,510
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	734,855
200 Personnel Services - Employee Benefits	178,099
300 Purchased Professional and Technical Services	185,500
400 Purchased Property Services	44,350
500 Other Purchased Services	131,150
600 Supplies	111,335
800 Other Objects	32,500
Total Student Activities	\$1,417,789
3400 <u>Scholarships and Awards</u>	
800 Other Objects	

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<u>Description</u>	<u>Amount</u>
Total Scholarships and Awards	\$750
Total Operation of Non-Instructional Services	\$1,418,539
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,509,103
900 Other Uses of Funds	5,620,000
Total Debt Service / Other Expenditures and Financing Uses	\$7,129,103
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	10,020
Total Interfund Transfers - Out	\$10,020
Total Other Expenditures and Financing Uses	\$7,139,123
TOTAL EXPENDITURES	\$95,376,000

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Cash and Short-Term Investments

	06/30/2021 Estimate	06/30/2022 Projection
General Fund	25,000,000	22,500,000
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	8,500,000	7,000,000
Other Capital Projects Fund	2,300,000	2,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	300,000	325,000
Child Care Operations Fund		
Other Enterprise Funds	1,000,000	700,000
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund	100	100
Pension Trust Fund		
Activity Fund	100,000	80,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$37,200,100	\$32,605,100

Long-Term Investments

	06/30/2021 Estimate	06/30/2022 Projection
General Fund	2,990,000	3,000,000
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	2,667,000	2,675,000
Other Capital Projects Fund	2,494,000	2,494,000
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>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$8,151,000	\$8,169,000
TOTAL CASH AND INVESTMENTS	\$45,351,100	\$40,774,100

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<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
0510 Bonds Payable	50,147,954	44,828,493
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,200,000	1,200,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$51,347,954	\$46,028,493
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		

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<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 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		
0550 Authority Lease Obligations		

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<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
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-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		

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<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		

2021-2022 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<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	\$51,347,954	\$46,028,493	

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<u>Short-Term Payables</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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$51,347,954	\$46,028,493

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Account Description	Amounts
0810 Nonspendable Fund Balance	149,145
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,797,000
0840 Assigned Fund Balance	7,671,859
0850 Unassigned Fund Balance	6,887,146
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$16,356,005
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$16,505,150