

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/21/2018

Paula A Bussard

President of the Board - Original Signature Required

Paula A. Bussard

6-21-2018

Date

Shawn J. Farr

Secretary of the Board - Original Signature Required

Shawn J. Farr

6-21-18

Date

C Spielbauer

Chief School Administrator - Original Signature Required

Christina M. Spielbauer

6/21/18

Date

Owen A Snyder

Contact Person

(717)240-6800

Extn :16054

Telephone

Extension

snydero@carliseschools.org

Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2018-2019 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 or equal to the specified percentage of its total budgeted expenditures:

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

Did you raise property taxes in SY 2018-2019 (compared to 2017-2018)?

Yes
No

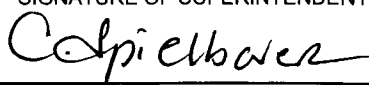
If yes, see information below, taken from the 2018-2019 General Fund Budget.

Total Budgeted Expenditures	\$86846000
Ending Unassigned Fund Balance	\$4376987
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.0%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes
No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 6/21/18
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DUE DATE: AUGUST 15, 2018

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2018-2019 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 5/18/2018
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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: \$589,842.00 Function 2800, Object 200: \$829,416.00	Worker's compensation and unemployment 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 and retirement phase-in, if necessary.
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 2018-19 budget deficit

<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	382,809
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,797,990
0840 Assigned Fund Balance	7,214,010
0850 Unassigned Fund Balance	6,160,997
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$15,172,997</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	55,238,358
7000 Revenue from State Sources	26,303,828
8000 Revenue from Federal Sources	1,807,000
9000 Other Financing Sources	3,496,715
Total Estimated Revenues And Other Financing Sources	<u>\$86,845,901</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$102,018,898</u>

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	42,867,685
6112 Interim Real Estate Taxes	488,173
6113 Public Utility Realty Taxes	56,000
6114 Payments in Lieu of Current Taxes - State / Local	47,000
6150 Current Act 511 Taxes - Proportional Assessments	9,150,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,000,000
6500 Earnings on Investments	30,000
6700 Revenues from LEA Activities	235,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	927,000
6910 Rentals	15,000
6920 Contributions and Donations from Private Sources	50,000
6940 Tuition from Patrons	272,000
6990 Refunds and Other Miscellaneous Revenue	100,000

REVENUE FROM LOCAL SOURCES \$55,238,358**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	12,848,015
7160 Tuition for Orphans Subsidy	50,000
7220 Vocational Education	260,000
7271 Special Education funds for School-Aged Pupils	2,934,162
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	707,816
7330 Health Services (Medical, Dental, Nurse, Act 25)	90,000
7340 State Property Tax Reduction Allocation	1,108,184
7505 Ready to Learn Block Grant	589,782
7509 Supplemental Equipment Grants	20,000
7810 State Share of Social Security and Medicare Taxes	1,237,607
7820 State Share of Retirement Contributions	5,408,262

REVENUE FROM STATE SOURCES \$26,303,828**REVENUE FROM FEDERAL SOURCES**

8110 Payments for Federally Impacted Areas	600,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	926,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	170,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	31,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8517 NCLB, Title IV - 21st Century Schools	20,000
8521 Vocational Education - Operating Expenditures	60,000
REVENUE FROM FEDERAL SOURCES	\$1,807,000
OTHER FINANCING SOURCES	
9800 Intrafund Transfers In	3,496,715
OTHER FINANCING SOURCES	\$3,496,715
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	86,845,901

Act 1 Index (current): 3.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$42,867,685
Amount of Tax Relief for Homestead Exclusions	<u>\$1,108,571</u>
Total Approx. Tax Revenue:	\$43,976,256
Approx. Tax Levy for Tax Rate Calculation:	\$46,185,001

Cumberland

Total

2017-18 Data		
a. Assessed Value	\$3,130,205,400	\$3,130,205,400
b. Real Estate Mills	14.0365	
I. 2018-19 Data		
c. 2016 STEB Market Value	\$2,636,837,589	\$2,636,837,589
d. Assessed Value	\$3,191,423,300	\$3,191,423,300
e. Assessed Value of New Constr/ Renov	\$0	\$0
2017-18 Calculations		
f. 2017-18 Tax Levy	\$43,937,128	\$43,937,128
(a * b)		
2018-19 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$43,937,128	\$43,937,128
(f Total * g)		
i. Base Mills Subject to Index	14.0365	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.10000%	95.10000%
k. Tax Levy Needed	\$46,185,001	\$46,185,001
(Approx. Tax Levy * g)		
I. 2018-19 Real Estate Tax Rate	14.4716	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$46,185,001	\$46,185,001
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$45,076,430
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$42,867,685
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.1%

Calculation Method:	Rate		
Approx. Tax Revenue from RE Taxes:		\$42,867,685	
Amount of Tax Relief for Homestead Exclusions		<u>\$1,108,571</u>	
Total Approx. Tax Revenue:		\$43,976,256	
Approx. Tax Levy for Tax Rate Calculation:		\$46,185,001	
	Cumberland		Total

Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	14.4716		
q. Mills In Excess of Index (if l > p), (l - p))	0.0000		
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$46,185,001		\$46,185,001
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	\$9,465.00		
Number of Homestead/Farmstead Properties	8139		8139
Median Assessed Value of Homestead Properties			\$175,100

Act 1 Index (current): 3.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$42,867,685
Amount of Tax Relief for Homestead Exclusions	<u>\$1,108,571</u>
Total Approx. Tax Revenue:	\$43,976,256
Approx. Tax Levy for Tax Rate Calculation:	\$46,185,001
	Cumberland

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,108,184	Lowering RE Tax Rate	\$0	\$1,108,184
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$387			\$387
Amount of Tax Relief from State/Local Sources				\$1,108,571

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</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>
Cumberland	3,191,423,300	14.4716	46,185,001			95.10000%	
Totals:	3,191,423,300		46,185,001	- 1,108,571	= 45,076,430	X 95.10000%	= 42,867,685

	<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>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 0 0

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</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%	650,000	650,000
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 9,150,000 9,150,000

Total Act 511, Current Taxes 9,150,000

Act 511 Tax Limit -->	2,636,837,589 X	12	31,642,051
	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
		2017-18 (Rebalanced)	2018-19				2017-18 (Rebalanced)	2018-19		
6111	<u>Current Real Estate Taxes</u> Cumberland	14.0365	14.4716	3.10%	Yes	3.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.100%	1.100%	0.00%	Yes	3.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.1%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	34,179,527
1200 Special Programs - Elementary / Secondary	11,240,104
1300 Vocational Education	2,031,462
1400 Other Instructional Programs - Elementary / Secondary	3,050,237
1500 Nonpublic School Programs	1,651
1600 Adult Education Programs	276,366
1700 Higher Education Programs for Secondary Students	4,596
Total Instruction	\$50,783,943
2000 Support Services	
2100 Support Services - Students	4,200,559
2200 Support Services - Instructional Staff	2,606,778
2300 Support Services - Administration	4,711,377
2400 Support Services - Pupil Health	1,232,554
2500 Support Services - Business	1,135,302
2600 Operation and Maintenance of Plant Services	6,642,867
2700 Student Transportation Services	4,183,827
2800 Support Services - Central	2,602,227
2900 Other Support Services	58,866
Total Support Services	\$27,374,357
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,533,272
3300 Community Services	264
3400 Scholarships and Awards	26
Total Operation of Non-Instructional Services	\$1,533,562
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,138,668
5200 Interfund Transfers - Out	15,470
Total Other Expenditures and Financing Uses	\$7,154,138
Total Estimated Expenditures and Other Financing Uses	\$86,846,000

2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	18,460,818
200 Personnel Services - Employee Benefits	12,650,201
300 Purchased Professional and Technical Services	2,064,480
400 Purchased Property Services	39,059
500 Other Purchased Services	61,943
600 Supplies	830,419
700 Property	66,675
800 Other Objects	5,932
Total Regular Programs - Elementary / Secondary	\$34,179,527
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,046,395
200 Personnel Services - Employee Benefits	2,271,527
300 Purchased Professional and Technical Services	2,365,789
500 Other Purchased Services	3,418,039
600 Supplies	131,554
700 Property	1,450
800 Other Objects	5,350
Total Special Programs - Elementary / Secondary	\$11,240,104
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	925,415
200 Personnel Services - Employee Benefits	651,589
300 Purchased Professional and Technical Services	23,609
400 Purchased Property Services	28,425
500 Other Purchased Services	21,382
600 Supplies	166,469
700 Property	209,443
800 Other Objects	5,130
Total Vocational Education	\$2,031,462
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	214,005
200 Personnel Services - Employee Benefits	121,142
300 Purchased Professional and Technical Services	460,066
400 Purchased Property Services	1,212
500 Other Purchased Services	2,241,369
600 Supplies	12,443
Total Other Instructional Programs - Elementary / Secondary	\$3,050,237
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	1,651
Total Nonpublic School Programs	\$1,651
1600 <u>Adult Education Programs</u>	
100 Personnel Services - Salaries	248
200 Personnel Services - Employee Benefits	21

2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	276,097
Total Adult Education Programs	\$276,366
1700 Higher Education Programs for Secondary Students	
600 Supplies	4,596
Total Higher Education Programs for Secondary Students	\$4,596
Total Instruction	\$50,783,943
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	2,262,785
200 Personnel Services - Employee Benefits	1,551,918
300 Purchased Professional and Technical Services	330,919
500 Other Purchased Services	6,135
600 Supplies	48,626
800 Other Objects	176
Total Support Services - Students	\$4,200,559
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,311,681
200 Personnel Services - Employee Benefits	994,135
300 Purchased Professional and Technical Services	92,845
400 Purchased Property Services	1,165
500 Other Purchased Services	43,159
600 Supplies	162,145
800 Other Objects	1,648
Total Support Services - Instructional Staff	\$2,606,778
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,484,126
200 Personnel Services - Employee Benefits	1,772,814
300 Purchased Professional and Technical Services	322,851
400 Purchased Property Services	3,116
500 Other Purchased Services	45,580
600 Supplies	41,568
800 Other Objects	41,322
Total Support Services - Administration	\$4,711,377
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	522,771
200 Personnel Services - Employee Benefits	392,817
300 Purchased Professional and Technical Services	292,018
400 Purchased Property Services	3,095
500 Other Purchased Services	103
600 Supplies	21,750
Total Support Services - Pupil Health	\$1,232,554
2500 Support Services - Business	
100 Personnel Services - Salaries	643,391
200 Personnel Services - Employee Benefits	346,833

2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	16,877
400 Purchased Property Services	304
500 Other Purchased Services	23,007
600 Supplies	18,724
800 Other Objects	86,166
Total Support Services - Business	\$1,135,302
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,156,662
200 Personnel Services - Employee Benefits	599,613
300 Purchased Professional and Technical Services	9,171
400 Purchased Property Services	3,160,172
500 Other Purchased Services	258,186
600 Supplies	1,453,467
700 Property	5,000
800 Other Objects	596
Total Operation and Maintenance of Plant Services	\$6,642,867
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	91,735
200 Personnel Services - Employee Benefits	50,225
300 Purchased Professional and Technical Services	297,245
500 Other Purchased Services	3,726,450
600 Supplies	18,172
Total Student Transportation Services	\$4,183,827
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	589,842
200 Personnel Services - Employee Benefits	829,416
300 Purchased Professional and Technical Services	70,980
400 Purchased Property Services	612,130
500 Other Purchased Services	187,944
600 Supplies	284,525
800 Other Objects	27,390
Total Support Services - Central	\$2,602,227
2900 <u>Other Support Services</u>	
500 Other Purchased Services	58,866
Total Other Support Services	\$58,866
Total Support Services	\$27,374,357
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	645,866
200 Personnel Services - Employee Benefits	309,781
300 Purchased Professional and Technical Services	182,849
400 Purchased Property Services	34,627
500 Other Purchased Services	135,610
600 Supplies	88,998

<u>Description</u>	<u>Amount</u>
700 Property	85,358
800 Other Objects	50,183
Total Student Activities	\$1,533,272
3300 <u>Community Services</u>	
500 Other Purchased Services	264
Total Community Services	\$264
3400 <u>Scholarships and Awards</u>	
800 Other Objects	26
Total Scholarships and Awards	\$26
Total Operation of Non-Instructional Services	\$1,533,562
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,953,668
900 Other Uses of Funds	5,185,000
Total Debt Service / Other Expenditures and Financing Uses	\$7,138,668
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	15,470
Total Interfund Transfers - Out	\$15,470
Total Other Expenditures and Financing Uses	\$7,154,138
TOTAL EXPENDITURES	\$86,846,000

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	15,500,000	13,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	13,500,000	10,500,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	5,900,000	4,500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds	580,000	590,000
Internal Service Fund		
Private Purpose Trust Fund	38	45
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	120,000	125,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$35,600,038	\$28,715,045

Long-Term Investments

06/30/2018 Estimate

06/30/2019 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		

Long-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

Permanent Fund

Total Long-Term Investments		
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TOTAL CASH AND INVESTMENTS	\$35,600,038	\$28,715,045
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<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund		
0510 Bonds Payable	73,500,000	66,300,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,500,000	1,500,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$75,000,000	\$67,800,000
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		

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

2018-2019 Final General Fund Budget

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Long-Term Indebtedness**06/30/2018 Estimate****06/30/2019 Projection**

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

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

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

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

- 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	\$75,000,000	\$67,800,000

Short-Term Payables

06/30/2018 Estimate

06/30/2019 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
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$75,000,000	\$67,800,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	382,809
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	10,796,010
0850 Unassigned Fund Balance	4,376,888
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$15,172,898

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$15,555,707
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