FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

A. Nowell
President of the Board - Original Signature Required — Date 7/2/24

Ronald Simmons
Secretary of the Board - Original Signature Required — Date 7/2/24

Carl D. Fritz
Chief School Administrator - Original Signature Required — Date 7/2/24

Josephine Cacace
Contact Person — (484)765-4024 Extn :
Telephone Extension

cacacej@allentownsd.org
Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2024-2025 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Allentown City SD	Lehigh	121390302

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 2024-2025 (compared to 2023-2024)?

Yes

No x

If yes, see information below, taken from the 2024-2025 General Fund Budget.

Total Budgeted Expenditures	$465928752
Ending Unassigned Fund Balance	$37120000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.96%

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

Yes x

No

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

SIGNATURE OF SUPERINTENDENT	DATE
Carl D. Roberts	7/24/2024

DUE DATE: AUGUST 15, 2024

Printed 7/10/2024 3:57:00 PM

CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2024-2025 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name :	County :	AUN Number :
Allentown City SD	Lehigh	121390302

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
A Nowell	7/25/24

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

Printed 7/10/2024 3:57:09 PM

Val Number	Description	Justification
5160	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 3300, Object 100: $64,242.00 Function 3300, Object 200: $0.00 . Provide a justification.	This expenditure category is grant funded with no benefits associated
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Prudent safeguard against unforeseen expenses during the year. Additional funding for unplanned and/or carryover expenses as ESSERS is closed out.
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.	This amount is below the 8% legal cap and is retained by the district to have cash if needed for delays in local, state or federal funding. The unassigned fund balance also provides flexibility in terms of tax increases.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	304,316	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	37,120,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$37,120,000**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	123,122,015	
7000 Revenue from State Sources	308,461,127	
8000 Revenue from Federal Sources	34,345,610	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$465,928,752**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$503,048,752**

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	98,884,807
6113	Public Utility Realty Taxes	100,000
6114	Payments in Lieu of Current Taxes - State / Local	230,000
6120	Current Per Capita Taxes, Section 679	100,000
6140	Current Act 511 Taxes - Flat Rate Assessments	285,000
6150	Current Act 511 Taxes - Proportional Assessments	13,250,000
6400	Delinquencies on Taxes Levied / Assessed by the LEA	4,600,000
6500	Earnings on Investments	1,750,000
6800	Revenues from Intermediary Sources / Pass-Through Funds	3,200,000
6910	Rentals	100,000
6920	Contributions and Donations from Private Sources	100,000
6940	Tuition from Patrons	200,000
6990	Refunds and Other Miscellaneous Revenue	322,208
REVENUE FROM LOCAL SOURCES		**$123,122,015**
REVENUE FROM STATE SOURCES		
7111	Basic Education Funding-Formula	207,757,107
7112	Basic Education Funding-Social Security	8,905,108
7160	Tuition for Orphans Subsidy	400,000
7250	Migratory Children	4,500
7271	Special Education funds for School-Aged Pupils	14,848,227
7311	Pupil Transportation Subsidy	4,100,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	4,250,000
7330	Health Services (Medical, Dental, Nurse, Act 25)	350,000
7340	State Property Tax Reduction Allocation	14,135,518
7505	Ready to Learn Block Grant	14,914,767
7599	Other State Revenue Not Listed Elsewhere in the 7000 Series	101,000
7820	State Share of Retirement Contributions	38,694,900
REVENUE FROM STATE SOURCES		**$308,461,127**
REVENUE FROM FEDERAL SOURCES		
8514	Title I - Improving the Academic Achievement of the Disadvantaged	12,646,029
8515	Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	661,614
8516	Title III - Language Instruction for English Learners and Immigrant Students	545,102
8517	Title IV - 21st Century Schools	3,663,485

		Amount
REVENUE FROM FEDERAL SOURCES		
8690	Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	1,705,133
8732	ARRA - Qualified School Construction Bonds (QSCB)	770,000
8733	ARRA - Qualified Zone Academy Bonds (QZAB)	90,000
8744	ARP ESSER - Elementary and Secondary School Emergency Relief Fund	14,164,247
8810	School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000
REVENUE FROM FEDERAL SOURCES		**$34,345,610**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		**465,928,752**

Act 1 Index (current): 8.2%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$98,884,807**
Amount of Tax Relief for Homestead Exclusions	**$14,135,518**
Total Approx. Tax Revenue:	**$113,020,325**
Approx. Tax Levy for Tax Rate Calculation:	**$132,611,261**

		Lehigh	Total
	2023-24 Data		
	a. Assessed Value	$5,133,445,800	$5,133,445,800
	b. Real Estate Mills	22.6432	
I.	**2024-25 Data**		
	c. 2022 STEB Market Value	$5,798,298,081	$5,798,298,081
	d. Assessed Value	$5,856,560,071	$5,856,560,071
	e. Assessed Value of New Constr/ Renov	$0	$0
	2023-24 Calculations		
	f. 2023-24 Tax Levy (a * b)	$116,237,640	$116,237,640
	2024-25 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
II.	h. Rebalanced 2023-24 Tax Levy (f Total * g)	$116,237,640	$116,237,640
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	22.6432	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	83.46418%	83.46418%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$132,611,261	$132,611,261
	l. 2024-25 Real Estate Tax Rate (k / d * 1000)	**22.6432**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$132,611,261	$132,611,261
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$118,475,743
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$98,884,807

Act 1 Index (current): 8.2%

	Rate
Calculation Method:	
Approx. Tax Revenue from RE Taxes:	**$98,884,807**
Amount of Tax Relief for Homestead Exclusions	**$14,135,518**
Total Approx. Tax Revenue:	**$113,020,325**
Approx. Tax Levy for Tax Rate Calculation:	**$132,611,261**

		Lehigh	Total
IV.	**Index Maximums**		
	p. Maximum Mills Based On Index (i * (1 + Index))	24.4999	
	q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$143,485,136	$143,485,136
	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

V.	**Information Related to Property Tax Relief**		
	Assessed Value Exclusion per Homestead	$42,387.34	
	Number of Homestead/Farmstead Properties	14641	14641
	Median Assessed Value of Homestead Properties		$109,850

Act 1 Index (current): 8.2%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$98,884,807**
Amount of Tax Relief for Homestead Exclusions	**$14,135,518**
Total Approx. Tax Revenue:	**$113,020,325**
Approx. Tax Levy for Tax Rate Calculation:	**$132,611,261**

	Lehigh			**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$14,135,518	Lowering RE Tax Rate	$0	$14,135,518
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$14,135,518**

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills		Amount of Tax Relief for Homestead Exclusions		Tax Levy Minus Homestead Exclusions		Percent Collected		Net Tax Revenue Generated By Mills
Lehigh	5,856,560,071	22.6432	132,611,261						83.46418%		
Totals:	**5,856,560,071**		**132,611,261**	-	14,135,518	=	118,475,743	X	83.46418%	=	98,884,807

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$5.00			100,000
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	$10.00	$0.00	100,000	100,000
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	185,000	185,000
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			**285,000**	**285,000**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	11,250,000	11,250,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	2,000,000	2,000,000
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			**13,250,000**	**13,250,000**
	Total Act 511, Current Taxes				**13,535,000**
		Act 511 Tax Limit -->	**5,798,298,081 X**	**12**	**69,579,577**
			Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2023-24 (Rebalanced)	Tax Rate Charged in: 2024-25	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2023-24 (Rebalanced)	Additional Tax Rate Charged in: 2024-25	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Lehigh	22.6432	22.6432	0.00%	Yes	8.2%				
6120	Current Per Capita Taxes, Section 679	$5.00	$5.00	0.00%	Yes	8.2%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	$10.00	$10.00	0.00%	Yes	8.2%				
6143	Current Act 511 Local Services Taxes	$5.00	$5.00	0.00%	Yes	8.2%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	8.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	8.2%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	188,276,752
1200 Special Programs - Elementary / Secondary	67,095,442
1300 Vocational Education	9,105,231
1400 Other Instructional Programs - Elementary / Secondary	3,877,482
1500 Nonpublic School Programs	472,411
1600 Adult Education Programs	1,742,167
1700 Higher Education Programs for Secondary Students	390,000
1800 Pre-Kindergarten	859,564
Total Instruction	**$271,819,049**
2000 Support Services	
2100 Support Services - Students	18,660,046
2200 Support Services - Instructional Staff	3,763,925
2300 Support Services - Administration	31,341,565
2400 Support Services - Pupil Health	4,937,907
2500 Support Services - Business	2,795,987
2600 Operation and Maintenance of Plant Services	24,381,651
2700 Student Transportation Services	16,292,914
2800 Support Services - Central	34,469,122
2900 Other Support Services	125,000
Total Support Services	**$136,768,117**
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,028,530
3300 Community Services	1,792,287
Total Operation of Non-Instructional Services	**$3,820,817**
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	504,000
Total Facilities Acquisition, Construction and Improvement Services	**$504,000**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	19,098,269
5200 Interfund Transfers - Out	15,000,000
5900 Budgetary Reserve	18,918,500
Total Other Expenditures and Financing Uses	**$53,016,769**
Total Estimated Expenditures and Other Financing Uses	**$465,928,752**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	79,910,114
200 Personnel Services - Employee Benefits	48,466,513
300 Purchased Professional and Technical Services	3,698,254
400 Purchased Property Services	4,800
500 Other Purchased Services	54,020,005
600 Supplies	2,112,045
700 Property	45,441
800 Other Objects	19,580
Total Regular Programs - Elementary / Secondary	**$188,276,752**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	20,319,332
200 Personnel Services - Employee Benefits	15,589,872
300 Purchased Professional and Technical Services	8,761,369
500 Other Purchased Services	21,940,750
600 Supplies	483,374
800 Other Objects	745
Total Special Programs - Elementary / Secondary	**$67,095,442**
1300 Vocational Education	
100 Personnel Services - Salaries	1,035,377
200 Personnel Services - Employee Benefits	684,742
300 Purchased Professional and Technical Services	2,000
500 Other Purchased Services	7,339,617
600 Supplies	43,495
Total Vocational Education	**$9,105,231**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,827,392
200 Personnel Services - Employee Benefits	1,316,579
300 Purchased Professional and Technical Services	11,600
500 Other Purchased Services	14,500
600 Supplies	706,306
800 Other Objects	1,105
Total Other Instructional Programs - Elementary / Secondary	**$3,877,482**
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	66,324
500 Other Purchased Services	3,604
600 Supplies	402,483
Total Nonpublic School Programs	**$472,411**
1600 Adult Education Programs	
500 Other Purchased Services	1,742,167
Total Adult Education Programs	**$1,742,167**
1700 Higher Education Programs for Secondary Students	
500 Other Purchased Services	390,000

Description	Amount
Total Higher Education Programs for Secondary Students	**$390,000**
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	498,175
200 Personnel Services - Employee Benefits	361,389
Total Pre-Kindergarten	**$859,564**
Total Instruction	**$271,819,049**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	10,979,999
200 Personnel Services - Employee Benefits	7,236,823
300 Purchased Professional and Technical Services	247,500
500 Other Purchased Services	126,270
600 Supplies	67,189
800 Other Objects	2,265
Total Support Services - Students	**$18,660,046**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,942,795
200 Personnel Services - Employee Benefits	1,400,940
300 Purchased Professional and Technical Services	154,672
400 Purchased Property Services	1,000
500 Other Purchased Services	79,833
600 Supplies	161,985
700 Property	8,200
800 Other Objects	14,500
Total Support Services - Instructional Staff	**$3,763,925**
2300 Support Services - Administration	
100 Personnel Services - Salaries	16,882,130
200 Personnel Services - Employee Benefits	9,812,047
300 Purchased Professional and Technical Services	1,368,923
400 Purchased Property Services	7,100
500 Other Purchased Services	611,975
600 Supplies	2,484,309
700 Property	10,300
800 Other Objects	164,781
Total Support Services - Administration	**$31,341,565**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	2,754,383
200 Personnel Services - Employee Benefits	2,155,524
400 Purchased Property Services	5,000
500 Other Purchased Services	4,000
600 Supplies	19,000
Total Support Services - Pupil Health	**$4,937,907**
2500 Support Services - Business	
100 Personnel Services - Salaries	1,129,964

Description	Amount
200 Personnel Services - Employee Benefits	712,297
300 Purchased Professional and Technical Services	308,387
400 Purchased Property Services	55,000
500 Other Purchased Services	385,339
600 Supplies	185,000
800 Other Objects	20,000
Total Support Services - Business	**$2,795,987**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	8,966,040
200 Personnel Services - Employee Benefits	6,654,856
300 Purchased Professional and Technical Services	1,764,900
400 Purchased Property Services	3,472,368
500 Other Purchased Services	480,174
600 Supplies	2,817,713
700 Property	204,500
800 Other Objects	21,100
Total Operation and Maintenance of Plant Services	**$24,381,651**
2700 Student Transportation Services	
100 Personnel Services - Salaries	196,215
200 Personnel Services - Employee Benefits	109,899
300 Purchased Professional and Technical Services	89,300
500 Other Purchased Services	15,897,500
Total Student Transportation Services	**$16,292,914**
2800 Support Services - Central	
100 Personnel Services - Salaries	2,225,619
200 Personnel Services - Employee Benefits	1,434,118
300 Purchased Professional and Technical Services	24,792,699
400 Purchased Property Services	850,384
500 Other Purchased Services	528,491
600 Supplies	1,066,452
700 Property	3,453,545
800 Other Objects	117,814
Total Support Services - Central	**$34,469,122**
2900 Other Support Services	
500 Other Purchased Services	125,000
Total Other Support Services	**$125,000**
Total Support Services	**$136,768,117**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	638,148
200 Personnel Services - Employee Benefits	374,155
300 Purchased Professional and Technical Services	98,500
400 Purchased Property Services	15,500
500 Other Purchased Services	845,227

Description	Amount
600 Supplies	57,000
Total Student Activities	**$2,028,530**
3300 Community Services	
100 Personnel Services - Salaries	64,242
300 Purchased Professional and Technical Services	23,235
500 Other Purchased Services	5,036
600 Supplies	74,774
800 Other Objects	1,625,000
Total Community Services	**$1,792,287**
Total Operation of Non-Instructional Services	**$3,820,817**
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
300 Purchased Professional and Technical Services	276,000
400 Purchased Property Services	228,000
Total Facilities Acquisition, Construction and Improvement Services	**$504,000**
Total Facilities Acquisition, Construction and Improvement Services	**$504,000**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	10,574,461
900 Other Uses of Funds	8,523,808
Total Debt Service / Other Expenditures and Financing Uses	**$19,098,269**
5200 Interfund Transfers - Out	
900 Other Uses of Funds	15,000,000
Total Interfund Transfers - Out	**$15,000,000**
5900 Budgetary Reserve	
800 Other Objects	18,918,500
Total Budgetary Reserve	**$18,918,500**
Total Other Expenditures and Financing Uses	**$53,016,769**
TOTAL EXPENDITURES	**$465,928,752**

Cash and Short-Term Investments	**06/30/2024 Estimate**	**06/30/2025 Projection**
General Fund	50,000,000	50,000,000
Public Purpose (Expendable) Trust Fund	765,000	765,000
Other Comptroller-Approved Special Revenue Funds	285,000	285,000
Athletic / School-Sponsored Extra Curricular Activities Fund	89,000	89,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund	10,500,000	10,500,000
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	9,000	9,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	358,000	35,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	**$62,006,000**	**$61,683,000**

Long-Term Investments	**06/30/2024 Estimate**	**06/30/2025 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	**06/30/2024 Estimate**	**06/30/2025 Projection**
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	**$62,006,000**	**$61,683,000**

Long-Term Indebtedness	**06/30/2024 Estimate**	**06/30/2025 Projection**
General Fund		
0510 Bonds Payable	173,390,425	173,390,425
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 General Fund	**$173,390,425**	**$173,390,425**
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		

Long-Term Indebtedness	06/30/2024 Estimate	06/30/2025 Projection
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		

Long-Term Indebtedness	06/30/2024 Estimate	06/30/2025 Projection
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		

Long-Term Indebtedness	06/30/2024 Estimate	06/30/2025 Projection
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		

Long-Term Indebtedness	**06/30/2024 Estimate**	**06/30/2025 Projection**
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	**$173,390,425**	**$173,390,425**

Short-Term Payables	**06/30/2024 Estimate**	**06/30/2025 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	**$173,390,425**	**$173,390,425**

Description	Nonspecial Education	Special Education
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction		
2000 Support Services		
2100 Support Services - Students	39,862	189,647
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	**$39,862**	**$189,647**
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	**$39,862**	**$189,647**

Description	Nonspecial Education	Special Education
2000 Support Services		
2100 Support Services - Students		
100 Personnel Services - Salaries	23,362	111,147
200 Personnel Services - Employee Benefits	16,500	78,500
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Students	**$39,862**	**$189,647**
2200 Support Services - Instructional Staff		
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 Support Services - Instructional Staff		
2300 Support Services - Administration		
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 Support Services - Administration		
2400 Support Services - Pupil Health		
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 Support Services - Pupil Health		
2500 Support Services - Business		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

Description	Nonspecial Education	Special Education
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Business		
2600 Operation and Maintenance of Plant Services		
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 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
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 Student Transportation Services		
2800 Support Services - Central		
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 Support Services - Central		
2900 Other Support Services		
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		

Description	Nonspecial Education	Special Education
Total Other Support Services		
Total Support Services	**$39,862**	**$189,647**
TOTAL EXPENDITURES	**$39,862**	**$189,647**

	Nonspecial Education	Special Education
7000 Revenue from State Sources		
Total Revenue from State Sources	**$7,279**	**$34,631**
TOTAL REVENUES	**$7,279**	**$34,631**

	Nonspecial Education	Special Education
7000 Revenue from State Sources		
7112 Basic Education Funding-Social Security	1,340	6,376
7820 State Share of Retirement Contributions	5,939	28,255
Total Revenue from State Sources	**$7,279**	**$34,631**
TOTAL REVENUES	**$7,279**	**$34,631**

Account	Description	Amounts
0810	Nonspendable Fund Balance	304,316
0820	Restricted Fund Balance	
0830	Committed Fund Balance	
0840	Assigned Fund Balance	
0850	Unassigned Fund Balance	37,120,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$37,120,000**
5900	**Budgetary Reserve**	**18,918,500**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$56,342,816**