

# FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/22/2023

*Audrey L. Mathison*

President of the Board - Original Signature Required

6/27/23  
Date

*Richard J. Colek*

Secretary of the Board - Original Signature Required

6/27/23  
Date

*Carol D. Richards*

Chief School Administrator - Original Signature Required

6/27/2023  
Date

Diane J Richards

Contact Person

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Allentown City SD	COUNTY : Lehigh	AUN : 121390302
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

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

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

Yes

No

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

Total Budgeted Expenditures	\$464500000
Ending Unassigned Fund Balance	\$37120000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.99%

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 6/27/2023
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DUE DATE: AUGUST 15, 2023

CERTIFICATION OF USE OF FIDE-2020  
**FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET**


24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Allentown City SD	<b>County :</b> Lehigh	<b>AUN Number :</b> 121390302
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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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 6/27/23
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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>
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/carryover ARP expenses.
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.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
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
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$37,120,000</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	123,299,808
7000 Revenue from State Sources	278,523,407
8000 Revenue from Federal Sources	62,676,785
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$464,500,000</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$501,620,000</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	98,884,808
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	500,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$123,299,808</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	182,154,212
7112 Basic Education Funding-Social Security	8,605,108
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	3,500,000
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	12,151,460
7505 Ready to Learn Block Grant	13,914,000
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	101,000
7820 State Share of Retirement Contributions	38,244,900
<b>REVENUE FROM STATE SOURCES</b>	<b>\$278,523,407</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	12,793,622
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	863,097
8516 Title III - Language Instruction for English Learners and Immigrant Students	545,102
8517 Title IV - 21st Century Schools	3,709,831

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	41,200,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,000,000

**REVENUE FROM FEDERAL SOURCES \$62,676,785**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 464,500,000**

Act 1 Index (current): 6.3%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$98,884,808</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$12,169,872</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$111,054,680</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$116,237,640</b>	
	<b>Lehigh</b>	<b>Total</b>

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<b>2022-23 Data</b>		
a. Assessed Value	\$5,105,350,700	\$5,105,350,700
b. Real Estate Mills	22.6432	
<b>I. 2023-24 Data</b>		
c. 2021 STEB Market Value	\$5,127,830,415	\$5,127,830,415
d. Assessed Value	\$5,133,445,800	\$5,133,445,800
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2022-23 Calculations</b>		
f. 2022-23 Tax Levy	\$115,601,477	\$115,601,477
(a * b)		
<b>2023-24 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$115,601,477	\$115,601,477
(f Total * g)		
i. Base Mills Subject to Index	22.6432	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

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<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	95.01963%	95.01963%
k. Tax Levy Needed	\$116,237,640	\$116,237,640
(Approx. Tax Levy * g)		
<b>I. 2023-24 Real Estate Tax Rate</b>	<b>22.6432</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$116,237,640	\$116,237,640
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$104,067,768
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$98,884,808
(n * Est. Pct. Collection)		



Act 1 Index (current): 6.3%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$98,884,808
Amount of Tax Relief for Homestead Exclusions	<u>\$12,169,872</u>
Total Approx. Tax Revenue:	\$111,054,680
Approx. Tax Levy for Tax Rate Calculation:	\$116,237,640

	Lehigh	Total
<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	24.0697	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$123,560,500	\$123,560,500
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	\$36,201.00	
Number of Homestead/Farmstead Properties	14813	14813
Median Assessed Value of Homestead Properties		\$109,400

Act 1 Index (current): 6.3%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$98,884,808</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$12,169,872</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$111,054,680</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$116,237,640</b>
	<b>Lehigh</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$12,151,460	Lowering RE Tax Rate	\$0	\$12,151,460
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$18,412			\$18,412
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$12,169,872</b>

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>
Lehigh	5,133,445,800	22.6432	116,237,640			95.01963%	
<b>Totals:</b>	<b>5,133,445,800</b>		<b>116,237,640</b>	- 12,169,872	= 104,067,768	X 95.01963%	= 98,884,808

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		100,000
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	\$10.00	\$0.00	100,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	185,000
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>285,000</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	11,250,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	2,000,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>13,250,000</b>
<b>Total Act 511, Current Taxes</b>			<b>13,535,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>5,127,830,415 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2022-23 (Rebalanced)	2023-24	Percent Change in Rate			2022-23 (Rebalanced)	2023-24	
6111	<u>Current Real Estate Taxes</u> Lehigh	22.6432	22.6432	0.00%	Yes	6.3%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	6.3%			
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	6.3%			
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	6.3%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.3%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.3%			

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	195,233,904
1200 Special Programs - Elementary / Secondary	68,312,850
1300 Vocational Education	8,999,987
1400 Other Instructional Programs - Elementary / Secondary	2,963,119
1500 Nonpublic School Programs	472,411
1600 Adult Education Programs	1,661,722
1700 Higher Education Programs for Secondary Students	442,000
1800 Pre-Kindergarten	1,110,256
<b>Total Instruction</b>	<b>\$279,196,249</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	16,391,584
2200 Support Services - Instructional Staff	4,702,606
2300 Support Services - Administration	22,219,088
2400 Support Services - Pupil Health	4,410,732
2500 Support Services - Business	2,884,299
2600 Operation and Maintenance of Plant Services	21,279,186
2700 Student Transportation Services	12,792,701
2800 Support Services - Central	9,281,420
2900 Other Support Services	125,000
<b>Total Support Services</b>	<b>\$94,086,616</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	4,000,941
3300 Community Services	1,795,425
<b>Total Operation of Non-Instructional Services</b>	<b>\$5,796,366</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	32,404,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$32,404,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	19,098,269
5200 Interfund Transfers - Out	15,000,000
5900 Budgetary Reserve	18,918,500
<b>Total Other Expenditures and Financing Uses</b>	<b>\$53,016,769</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$464,500,000</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	81,968,208
200 Personnel Services - Employee Benefits	58,116,532
300 Purchased Professional and Technical Services	4,250,014
400 Purchased Property Services	3,800
500 Other Purchased Services	49,798,159
600 Supplies	955,052
700 Property	125,939
800 Other Objects	16,200
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$195,233,904</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	21,617,807
200 Personnel Services - Employee Benefits	15,678,528
300 Purchased Professional and Technical Services	8,606,869
500 Other Purchased Services	21,927,654
600 Supplies	481,247
800 Other Objects	745
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$68,312,850</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	933,013
200 Personnel Services - Employee Benefits	707,083
300 Purchased Professional and Technical Services	2,000
500 Other Purchased Services	7,321,867
600 Supplies	36,024
<b>Total Vocational Education</b>	<b>\$8,999,987</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,612,436
200 Personnel Services - Employee Benefits	1,157,863
300 Purchased Professional and Technical Services	110,519
500 Other Purchased Services	15,650
600 Supplies	65,546
800 Other Objects	1,105
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$2,963,119</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	66,324
500 Other Purchased Services	3,604
600 Supplies	402,483
<b>Total Nonpublic School Programs</b>	<b>\$472,411</b>
<b>1600 <u>Adult Education Programs</u></b>	
500 Other Purchased Services	1,661,722
<b>Total Adult Education Programs</b>	<b>\$1,661,722</b>
<b>1700 <u>Higher Education Programs for Secondary Students</u></b>	
500 Other Purchased Services	390,000

<u>Description</u>	<u>Amount</u>
600 Supplies	52,000
<b>Total Higher Education Programs for Secondary Students</b>	<b>\$442,000</b>
<b>1800 Pre-Kindergarten</b>	
100 Personnel Services - Salaries	690,168
200 Personnel Services - Employee Benefits	420,088
<b>Total Pre-Kindergarten</b>	<b>\$1,110,256</b>
<b>Total Instruction</b>	<b>\$279,196,249</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	9,645,065
200 Personnel Services - Employee Benefits	6,408,563
300 Purchased Professional and Technical Services	231,500
500 Other Purchased Services	43,951
600 Supplies	62,240
800 Other Objects	265
<b>Total Support Services - Students</b>	<b>\$16,391,584</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	2,626,186
200 Personnel Services - Employee Benefits	1,625,646
300 Purchased Professional and Technical Services	237,801
400 Purchased Property Services	1,200
500 Other Purchased Services	77,126
600 Supplies	130,352
700 Property	200
800 Other Objects	4,095
<b>Total Support Services - Instructional Staff</b>	<b>\$4,702,606</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	13,070,974
200 Personnel Services - Employee Benefits	7,567,522
300 Purchased Professional and Technical Services	978,050
400 Purchased Property Services	8,000
500 Other Purchased Services	242,204
600 Supplies	255,308
700 Property	16,700
800 Other Objects	80,330
<b>Total Support Services - Administration</b>	<b>\$22,219,088</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	2,496,373
200 Personnel Services - Employee Benefits	1,888,009
400 Purchased Property Services	2,000
500 Other Purchased Services	200
600 Supplies	24,150
<b>Total Support Services - Pupil Health</b>	<b>\$4,410,732</b>
<b>2500 Support Services - Business</b>	

2023-2024 Final General Fund Budget

LEA : 121390302 Allentown City SD

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	1,164,701
200 Personnel Services - Employee Benefits	762,872
300 Purchased Professional and Technical Services	308,387
400 Purchased Property Services	55,000
500 Other Purchased Services	385,339
600 Supplies	188,000
800 Other Objects	20,000
<b>Total Support Services - Business</b>	<b>\$2,884,299</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	7,011,428
200 Personnel Services - Employee Benefits	5,496,020
300 Purchased Professional and Technical Services	1,764,900
400 Purchased Property Services	3,483,351
500 Other Purchased Services	480,174
600 Supplies	2,817,713
700 Property	204,500
800 Other Objects	21,100
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$21,279,186</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	190,495
200 Personnel Services - Employee Benefits	103,146
300 Purchased Professional and Technical Services	89,300
500 Other Purchased Services	12,409,760
<b>Total Student Transportation Services</b>	<b>\$12,792,701</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	1,430,983
200 Personnel Services - Employee Benefits	941,793
300 Purchased Professional and Technical Services	467,400
400 Purchased Property Services	343,500
500 Other Purchased Services	557,700
600 Supplies	1,508,155
700 Property	3,914,200
800 Other Objects	117,689
<b>Total Support Services - Central</b>	<b>\$9,281,420</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	125,000
<b>Total Other Support Services</b>	<b>\$125,000</b>
<b>Total Support Services</b>	<b>\$94,086,616</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	2,924,536
200 Personnel Services - Employee Benefits	192,333
300 Purchased Professional and Technical Services	110,550
400 Purchased Property Services	29,700



<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	596,322
600 Supplies	125,500
800 Other Objects	22,000
<b>Total Student Activities</b>	<b>\$4,000,941</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	49,500
200 Personnel Services - Employee Benefits	19,525
300 Purchased Professional and Technical Services	18,200
500 Other Purchased Services	4,347
600 Supplies	78,853
800 Other Objects	1,625,000
<b>Total Community Services</b>	<b>\$1,795,425</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$5,796,366</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
300 Purchased Professional and Technical Services	2,176,000
400 Purchased Property Services	29,228,000
700 Property	1,000,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$32,404,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$32,404,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	10,574,461
900 Other Uses of Funds	8,523,808
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$19,098,269</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	15,000,000
<b>Total Interfund Transfers - Out</b>	<b>\$15,000,000</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	18,918,500
<b>Total Budgetary Reserve</b>	<b>\$18,918,500</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$53,016,769</b>
<b>TOTAL EXPENDITURES</b>	<b>\$464,500,000</b>

**Cash and Short-Term Investments**

**06/30/2023 Estimate**

**06/30/2024 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	358,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$62,006,000</b>	<b>\$62,006,000</b>

**Long-Term Investments**

**06/30/2023 Estimate**

**06/30/2024 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**

**06/30/2023 Estimate**

**06/30/2024 Projection**

Permanent Fund

**Total Long-Term Investments**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$62,006,000</b>	<b>\$62,006,000</b>
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Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

<b>General Fund</b>		
0510 Bonds Payable	249,931,091	231,912,048
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		
<b>Total General Fund</b>	<b>\$249,931,091</b>	<b>\$231,912,048</b>

<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		

<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		

<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 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**

**06/30/2023 Estimate**

**06/30/2024 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

06/30/2023 Estimate

06/30/2024 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

06/30/2023 Estimate

06/30/2024 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**

<b>Total Long-Term Indebtedness</b>	<b>\$249,931,091</b>	<b>\$231,912,048</b>
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**Short-Term Payables**

**06/30/2023 Estimate**

**06/30/2024 Projection**

General Fund	19,000,000	19,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
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		
<b>Total Short-Term Payables</b>	<b>\$19,000,000</b>	<b>\$19,000,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$268,931,091</b>	<b>\$250,912,048</b>

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>1000 Instruction</b>		
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		
<b>Total Instruction</b>		
<b>2000 Support Services</b>		
2100 Support Services - Students	99,950	113,390
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		
<b>Total Support Services</b>	<b>\$99,950</b>	<b>\$113,390</b>
<b>3000 Operation of Non-Instructional Services</b>		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
<b>Total Operation of Non-Instructional Services</b>		
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>		
4000 Facilities Acquisition, Construction and Improvement Services		
<b>Total Facilities Acquisition, Construction and Improvement Services</b>		
<b>5000 Other Expenditures and Financing Uses</b>		
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		
<b>Total Other Expenditures and Financing Uses</b>		
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$99,950</b>	<b>\$113,390</b>

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>2000 Support Services</b>		
<b>2100 Support Services - Students</b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits	58,406	66,260
300 Purchased Professional and Technical Services	41,544	47,130
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Support Services - Students</b>	<b>\$99,950</b>	<b>\$113,390</b>
<b>2200 Support Services - Instructional Staff</b>		
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		
<b>Total Support Services - Instructional Staff</b>		
<b>2300 Support Services - Administration</b>		
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		
<b>Total Support Services - Administration</b>		
<b>2400 Support Services - Pupil Health</b>		
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		
<b>Total Support Services - Pupil Health</b>		
<b>2500 Support Services - Business</b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

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

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>Total Other Support Services</b>		
<b>Total Support Services</b>	<b>\$99,950</b>	<b>\$113,390</b>
<b>TOTAL EXPENDITURES</b>	<b>\$99,950</b>	<b>\$113,390</b>

7000 Revenue from State Sources	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>Total Revenue from State Sources</b>	<b>\$18,243</b>	<b>\$20,695</b>
<b>TOTAL REVENUES</b>	<b>\$18,243</b>	<b>\$20,695</b>

	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>7000 Revenue from State Sources</b>		
7112 Basic Education Funding-Social Security	3,351	3,801
7820 State Share of Retirement Contributions	14,892	16,894
<b>Total Revenue from State Sources</b>	<b>\$18,243</b>	<b>\$20,695</b>
<b>TOTAL REVENUES</b>	<b>\$18,243</b>	<b>\$20,695</b>

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
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$37,120,000</b>
<b>5900 Budgetary Reserve</b>	<b>18,918,500</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$56,342,816</b>