

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 10/24/2024

A. Novell
President of the Board - Original Signature Required

Ronald Jensen
Secretary of the Board - Original Signature Required

Carol A. Birk
Chief School Administrator - Original Signature Required

Jeff Cuff

Contact Person

cuffj@allentownsd.org

Email Address

Date

6/26/25

Date

6/26/25

Date

6/28/25

(484)765-4011 Extn :

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Extension

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2025-2026 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 2025-2026 (compared to 2024-2025)?

Yes

No

☒

If yes, see information below, taken from the 2025-2026 General Fund Budget.

Total Budgeted Expenditures	\$483405475
Ending Unassigned Fund Balance	\$34000000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.03%

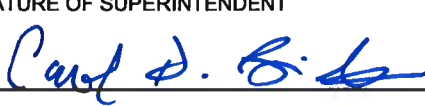
The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes

No

☒

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

SIGNATURE OF SUPERINTENDENT 	DATE 7/1/2025
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DUE DATE: AUGUST 15, 2025

CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2025-2026 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

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

SIGNATURE OF SCHOOL BOARD PRESIDENT	DATE
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DUE DATE: **IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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 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>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	34,000,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$34,000,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	124,772,016	
7000 Revenue from State Sources	335,493,354	
8000 Revenue from Federal Sources	23,140,105	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$483,405,475</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$517,405,475</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	83,883,835
6112 Interim Real Estate Taxes	15,000,973
6113 Public Utility Realty Taxes	80,000
6114 Payments in Lieu of Current Taxes - State / Local	200,000
6120 Current Per Capita Taxes, Section 679	80,000
6140 Current Act 511 Taxes - Flat Rate Assessments	385,000
6150 Current Act 511 Taxes - Proportional Assessments	14,555,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	4,275,000
6500 Earnings on Investments	2,712,208
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
REVENUE FROM LOCAL SOURCES	\$124,772,016
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	201,872,710
7112 Basic Education Funding-Social Security	7,301,499
7271 Special Education funds for School-Aged Pupils	17,980,434
7311 Pupil Transportation Subsidy	4,100,000
7340 State Property Tax Reduction Allocation	15,461,985
7531 Ready to Learn-Foundation	45,271,226
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	4,755,500
7820 State Share of Retirement Contributions	38,750,000
REVENUE FROM STATE SOURCES	\$335,493,354
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	14,964,982
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	1,011,469
8516 Title III - Language Instruction for English Learners and Immigrant Students	660,150
8517 Title IV - 21st Century Schools	2,938,371
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	2,565,133
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,000,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	\$23,140,105
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	483,405,475

Act 1 Index (current): 6.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$83,883,835	
Amount of Tax Relief for Homestead Exclusions	<u>\$15,461,985</u>	
Total Approx. Tax Revenue:	\$99,345,820	
Approx. Tax Levy for Tax Rate Calculation:	\$119,796,411	
	Lehigh	Total
2024-25 Data		
a. Assessed Value	\$5,856,560,071	\$5,856,560,071
b. Real Estate Mills	22.6432	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$5,880,238,141	\$5,880,238,141
d. Assessed Value	\$5,290,613,100	\$5,290,613,100
e. Assessed Value of New Constr/ Renov	\$0	\$0
2024-25 Calculations		
f. 2024-25 Tax Levy	\$132,611,261	\$132,611,261
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$132,611,261	\$132,611,261
(f Total * g)		
i. Base Mills Subject to Index	22.6432	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	80.39900%	80.39900%
k. Tax Levy Needed	\$119,796,411	\$119,796,411
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	22.6432	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$119,796,411	\$119,796,411
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$104,334,426
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$83,883,835
(n * Est. Pct. Collection)		

Act 1 Index (current): 6.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$83,883,835	
Amount of Tax Relief for Homestead Exclusions	<u>\$15,461,985</u>	
Total Approx. Tax Revenue:	\$99,345,820	
Approx. Tax Levy for Tax Rate Calculation:	\$119,796,411	
	Lehigh	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	24.0244	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$127,103,805	\$127,103,805
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	\$44,752.82	
Number of Homestead/Farmstead Properties	14983	14983
Median Assessed Value of Homestead Properties		\$109,850

Act 1 Index (current): 6.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$83,883,835
Amount of Tax Relief for Homestead Exclusions	<u>\$15,461,985</u>
Total Approx. Tax Revenue:	\$99,345,820
Approx. Tax Levy for Tax Rate Calculation:	\$119,796,411
	Lehigh
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$15,461,985	Lowering RE Tax Rate	\$0	\$15,461,985
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$15,461,985

<u>CODE</u>								
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>					
Lehigh	5,290,613,100	22.6432	119,796,411				80.39900%	
Totals:	5,290,613,100		119,796,411	-	15,461,985	=	104,334,426	X 80.39900% = 83,883,835
				<u>Rate</u>	<u>Estimated Revenue</u>			
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	80,000			
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6141	Current Act 511 Per Capita Taxes			\$10.00	\$0.00	200,000	200,000	
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						385,000	385,000	
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	12,450,000	12,450,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	2,105,000	2,105,000	
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						14,555,000	14,555,000	
Total Act 511, Current Taxes							14,940,000	
Act 511 Tax Limit -->					5,880,238,141	X	12	70,562,858
					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
		2024-25 (Rebalanced)	2025-26				2024-25 (Rebalanced)	2025-26		
6111	<u>Current Real Estate Taxes</u>									
	Lehigh	22.6432	22.6432	0.00%	Yes	6.1%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	6.1%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	6.1%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	6.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.1%				

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		201,053,360
1200 Special Programs - Elementary / Secondary		81,779,026
1300 Vocational Education		9,602,949
1400 Other Instructional Programs - Elementary / Secondary		9,166,585
1500 Nonpublic School Programs		326,576
1600 Adult Education Programs		1,742,167
1700 Higher Education Programs for Secondary Students		460,702
1800 Pre-Kindergarten		1,299,270
Total Instruction		\$305,430,635
2000 Support Services		
2100 Support Services - Students		22,463,566
2200 Support Services - Instructional Staff		9,345,583
2300 Support Services - Administration		29,734,784
2400 Support Services - Pupil Health		5,928,175
2500 Support Services - Business		3,883,462
2600 Operation and Maintenance of Plant Services		23,099,220
2700 Student Transportation Services		16,902,766
2800 Support Services - Central		13,134,956
2900 Other Support Services		125,000
Total Support Services		\$124,617,512
3000 Operation of Non-Instructional Services		
3200 Student Activities		3,408,438
3300 Community Services		1,567,241
Total Operation of Non-Instructional Services		\$4,975,679
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		806,922
Total Facilities Acquisition, Construction and Improvement Services		\$806,922
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		13,476,458
Total Other Expenditures and Financing Uses		\$47,574,727
Total Estimated Expenditures and Other Financing Uses		\$483,405,475

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	80,006,955
200 Personnel Services - Employee Benefits	57,094,553
300 Purchased Professional and Technical Services	3,979,120
400 Purchased Property Services	15,485
500 Other Purchased Services	56,698,086
600 Supplies	3,158,662
700 Property	79,719
800 Other Objects	20,780
Total Regular Programs - Elementary / Secondary	\$201,053,360
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	27,165,872
200 Personnel Services - Employee Benefits	19,415,866
300 Purchased Professional and Technical Services	8,761,369
500 Other Purchased Services	25,940,750
600 Supplies	494,624
800 Other Objects	545
Total Special Programs - Elementary / Secondary	\$81,779,026
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	1,275,093
200 Personnel Services - Employee Benefits	917,564
300 Purchased Professional and Technical Services	2,000
500 Other Purchased Services	7,339,617
600 Supplies	68,675
Total Vocational Education	\$9,602,949
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,194,032
200 Personnel Services - Employee Benefits	3,017,440
300 Purchased Professional and Technical Services	1,600
500 Other Purchased Services	398,000
600 Supplies	1,555,513
Total Other Instructional Programs - Elementary / Secondary	\$9,166,585
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	98,000
600 Supplies	228,576
Total Nonpublic School Programs	\$326,576
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	1,742,167
Total Adult Education Programs	\$1,742,167
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	453,200
600 Supplies	7,502

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Description	Amount
Total Higher Education Programs for Secondary Students	\$460,702
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	755,634
200 Personnel Services - Employee Benefits	543,636
Total Pre-Kindergarten	\$1,299,270
Total Instruction	\$305,430,635
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	12,954,012
200 Personnel Services - Employee Benefits	9,319,791
300 Purchased Professional and Technical Services	7,500
500 Other Purchased Services	94,500
600 Supplies	86,498
800 Other Objects	1,265
Total Support Services - Students	\$22,463,566
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	4,021,490
200 Personnel Services - Employee Benefits	3,796,079
300 Purchased Professional and Technical Services	869,696
400 Purchased Property Services	5,000
500 Other Purchased Services	202,280
600 Supplies	372,307
700 Property	8,200
800 Other Objects	70,531
Total Support Services - Instructional Staff	\$9,345,583
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	14,549,231
200 Personnel Services - Employee Benefits	10,414,579
300 Purchased Professional and Technical Services	1,371,000
400 Purchased Property Services	6,000
500 Other Purchased Services	659,692
600 Supplies	2,545,832
700 Property	21,300
800 Other Objects	167,150
Total Support Services - Administration	\$29,734,784
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	3,199,117
200 Personnel Services - Employee Benefits	2,301,663
300 Purchased Professional and Technical Services	357,043
400 Purchased Property Services	22,300
500 Other Purchased Services	1,000
600 Supplies	47,052
Total Support Services - Pupil Health	\$5,928,175
2500 <u>Support Services - Business</u>	

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<u>Description</u>		<u>Amount</u>
100	Personnel Services - Salaries	1,703,982
200	Personnel Services - Employee Benefits	1,225,754
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		\$3,883,462
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	9,874,347
200	Personnel Services - Employee Benefits	7,029,100
300	Purchased Professional and Technical Services	1,775,500
400	Purchased Property Services	3,015,569
500	Other Purchased Services	480,174
600	Supplies	764,030
700	Property	139,500
800	Other Objects	21,000
Total Operation and Maintenance of Plant Services		\$23,099,220
2700 <u>Student Transportation Services</u>		
100	Personnel Services - Salaries	257,102
200	Personnel Services - Employee Benefits	184,983
500	Other Purchased Services	16,460,681
Total Student Transportation Services		\$16,902,766
2800 <u>Support Services - Central</u>		
100	Personnel Services - Salaries	3,598,988
200	Personnel Services - Employee Benefits	2,589,335
300	Purchased Professional and Technical Services	868,149
400	Purchased Property Services	850,384
500	Other Purchased Services	547,458
600	Supplies	1,212,952
700	Property	3,453,545
800	Other Objects	14,145
Total Support Services - Central		\$13,134,956
2900 <u>Other Support Services</u>		
500	Other Purchased Services	125,000
Total Other Support Services		\$125,000
Total Support Services		\$124,617,512
3000 <u>Operation of Non-Instructional Services</u>		
3200 <u>Student Activities</u>		
100	Personnel Services - Salaries	1,280,992
200	Personnel Services - Employee Benefits	921,585
300	Purchased Professional and Technical Services	90,500
400	Purchased Property Services	15,000
500	Other Purchased Services	658,842

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<u>Description</u>	<u>Amount</u>
600 Supplies	415,836
700 Property	5,508
800 Other Objects	20,175
Total Student Activities	\$3,408,438
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	130,000
600 Supplies	127,241
700 Property	60,000
800 Other Objects	1,250,000
Total Community Services	\$1,567,241
Total Operation of Non-Instructional Services	\$4,975,679
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
100 Personnel Services - Salaries	175,000
200 Personnel Services - Employee Benefits	125,922
300 Purchased Professional and Technical Services	276,000
400 Purchased Property Services	228,000
700 Property	2,000
Total Facilities Acquisition, Construction and Improvement Services	\$806,922
Total Facilities Acquisition, Construction and Improvement Services	\$806,922
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
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 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	15,000,000
Total Interfund Transfers - Out	\$15,000,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	13,476,458
Total Budgetary Reserve	\$13,476,458
Total Other Expenditures and Financing Uses	\$47,574,727
TOTAL EXPENDITURES	\$483,405,475

Cash and Short-Term Investments

	06/30/2025 Estimate	06/30/2026 Projection
General Fund	185,153,000	185,153,000
Public Purpose (Expendable) Trust Fund	140,700	140,700
Other Comptroller-Approved Special Revenue Funds	19,150,000	19,150,000
Athletic / School-Sponsored Extra Curricular Activities Fund	440,000	440,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	35,300,000	35,300,000
Other Capital Projects Fund		
Debt Service Fund	13,500,000	13,500,000
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		
Total Cash and Short-Term Investments	\$254,050,700	\$254,050,700

Long-Term Investments

	06/30/2025 Estimate	06/30/2026 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		

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<u>Long-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$254,050,700	\$254,050,700

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<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
0510 Bonds Payable	176,865,000	176,865,000
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	\$176,865,000	\$176,865,000
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$176,865,000	\$176,865,000

<u>Short-Term Payables</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$176,865,000	\$176,865,000

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<u>Description</u>		<u>Nonspecial Education</u>	<u>Special Education</u>
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 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits	23,362	111,147
300 Purchased Professional and Technical Services	16,500	78,500
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Students	\$39,862	\$189,647
2200 <u>Support Services - Instructional Staff</u>		
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 <u>Support Services - Administration</u>		
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 <u>Support Services - Pupil Health</u>		
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 <u>Support Services - Business</u>		
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		
Total Support Services - Business			
2600	<u>Operation and Maintenance of Plant Services</u>		
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	<u>Student Transportation Services</u>		
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	<u>Support Services - Central</u>		
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	<u>Other Support Services</u>		
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>
Total Other Support Services		
Total Support Services	\$39,862	\$189,647
TOTAL EXPENDITURES	\$39,862	\$189,647

	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
Total Revenue from State Sources	\$7,279	\$34,631
TOTAL REVENUES	\$7,279	\$34,631

	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
7112 Basic Education Funding-Social Security	1,340	6,376
7160 Tuition for Orphans Subsidy	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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	34,000,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$34,000,000
5900 Budgetary Reserve	13,476,458
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$47,476,458