

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/28/2022

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Arutyun Aristakesian

Contact Person

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Extn :

Telephone Extension

aristakesiana@allentownsd.org

Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2022-2023 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 2022-2023 (compared to 2021-2022) ?

Yes

☒

No

☐

If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$395586732
Ending Unassigned Fund Balance	\$14762677
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.73%

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

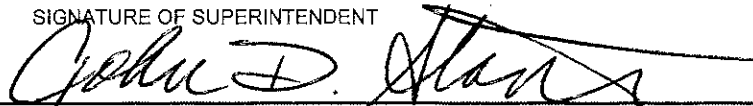
Yes

☒

No

☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 6-30-22
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DOE DATE: AUGUST 15, 2022

CERTIFICATION OF USE OF PDE-2028 FOR PUBLIC INSPECTION OF 2022-2023 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

Val Number **Description**

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.

Justification

The fund balance is a direct result of additional one time revenue coupled with one time transportation expense savings from the district being closed during COVID.

ITEM	AMOUNTS	
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	14,762,676	\$14,762,676
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	118,803,945	
7000 Revenue from State Sources	249,904,112	
8000 Revenue from Federal Sources	26,563,676	
9000 Other Financing Sources	315,000	
Total Estimated Revenues And Other Financing Sources		
	\$395,586,733	
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		
	\$410,349,409	

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	97,248,945
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	135,000
6140 Current Act 511 Taxes - Flat Rate Assessments	510,000
6150 Current Act 511 Taxes - Proportional Assessments	11,700,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	4,350,000
6500 Earnings on Investments	360,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	3,200,000
6910 Rentals	70,000
6920 Contributions and Donations from Private Sources	500,000
6990 Refunds and Other Miscellaneous Revenue	400,000
REVENUE FROM LOCAL SOURCES	\$118,803,945
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	155,869,297
7112 Basic Education Funding-Social Security	8,406,637
7271 Special Education funds for School-Aged Pupils	12,983,321
7311 Pupil Transportation Subsidy	3,100,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	4,315,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	321,483
7340 State Property Tax Reduction Allocation	12,145,153
7505 Ready to Learn Block Grant	13,914,767
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	101,000
7820 State Share of Retirement Contributions	38,747,454
REVENUE FROM STATE SOURCES	\$249,904,112
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	12,696,846
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	1,194,799
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	545,102
8517 NCLB, Title IV - 21st Century Schools	2,397,000
8519 NCLB, Title VI - Flexibility and Accountability	873,262
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	1,502,758
8732 ARRA - Qualified School Construction Bonds (QSCB)	770,000
8733 ARRA - Qualified Zone Academy Bonds (QZAB)	90,000

		Amount
REVENUE FROM FEDERAL SOURCES		
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund		4,763,519
8746 ARP IDEA		730,390
8830 Medical Assistance Reimbursements (Access) - Early Intervention		1,000,000
REVENUE FROM FEDERAL SOURCES		\$26,563,676
OTHER FINANCING SOURCES		
9350 Enterprise Fund Transfers		315,000
OTHER FINANCING SOURCES		\$315,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		395,586,733

2022-2023 Final General Fund Budget

AUN: 121390302 Allentown City SD

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Act 1 Index (current): 5.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$97,248,945
Amount of Tax Relief for Homestead Exclusions \$12,145,153
Total Approx. Tax Revenue: \$109,394,098
Approx. Tax Levy for Tax Rate Calculation: \$115,601,477

Lehigh

Total

2021-22 Data

a. Assessed Value	\$5,069,295,200	\$5,069,295,200
b. Real Estate Mills	21.5036	

I. 2022-23 Data

c. 2020 STEB Market Value	\$5,122,163,508	\$5,122,163,508
d. Assessed Value	\$5,105,350,700	\$5,105,350,700
e. Assessed Value of New Const/ Renov	\$0	\$0

2021-22 Calculations

f. 2021-22 Tax Levy	\$109,008,096	\$109,008,096
(a * b)		

2022-23 Calculations

g. Percent of Total Market Value	100.000000%	100.000000%
h. Rebalanced 2021-22 Tax Levy	\$109,008,096	\$109,008,096
(f Total * g)		
i. Base Mills Subject to Index	21.5036	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	94.000000%	94.000000%
k. Tax Levy Needed	\$115,601,477	\$115,601,477
(Approx. Tax Levy * g)		

l. 2022-23 Real Estate Tax Rate 22.6432

(k / d * 1000)

(l / 1000 * d)

m. Tax Levy Generated by Mills	\$115,601,477	\$115,601,477
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III.

n. Tax Levy minus Tax Relief for Homestead Exclusions		\$103,456,324
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$97,248,945
(n * Est. Pct. Collection)		

2022-2023 Final General Fund Budget

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Act 1 Index (current): 5.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$97,248,945

Amount of Tax Relief for Homestead Exclusions

\$12,145,153

Total Approx. Tax Revenue:

\$109,394,098

Approx. Tax Levy for Tax Rate Calculation:

\$115,601,477

Lehigh

Total

Index Maximums

p. Maximum Mills Based On Index

22.6432

(i * (1 + Index))

q. Mills In Excess of Index

0.0000

(if (i > p), (i - p))

r. Maximum Tax Levy Based On Index

\$115,601,477

\$115,601,477

IV. (p / 1000 * d)

s. Millage Rate within Index?

Yes

(if i > p Then No)

t. Tax Levy In Excess of Index

\$0

\$0

(if (m > r), (m - r))

u. Tax Revenue In Excess of Index

\$0

\$0

(t * Est. Pct. Collection)

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead

\$35,491.58

Number of Homestead/Farmstead Properties

15081

15081

Median Assessed Value of Homestead Properties

\$109,400

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 5.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$97,248,945

Amount of Tax Relief for Homestead Exclusions

\$12,145,153

Total Approx. Tax Revenue:

\$109,394,098

Approx. Tax Levy for Tax Rate Calculation:

\$115,601,477

Lehigh

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$12,145,153

Lowering RE Tax Rate

\$12,145,153

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

Amount of Tax Relief from State/Local Sources

\$12,145,153

2022-2023 Final General Fund Budget

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Local Education Agency Tax Data
REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

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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	5,105,350,700	22.6432	115,601,477			94.000000%	
Totals:	5,105,350,700		115,601,477	12,145,153	= 103,456,324	X 94.000000% =	97,248,945

	Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	\$5.00		135,000
6140	Current Act 511 Taxes—Flat Rate Assessments			
6141	Current Act 511 Per Capita Taxes	Rate	Add'l Rate (if appl.)	Estimated Revenue
		\$10.00	\$0.00	325,000
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
	Total Current Act 511 Taxes—Flat Rate Assessments		510,000	510,000
6150	Current Act 511 Taxes—Proportional Assessments	Rate	Add'l Rate (if appl.)	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.5000%	0.000%	9,950,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0
6153	Current Act 511 Real Estate Transfer Taxes	0.5000%	0.000%	1,750,000
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

Act 511 Tax Limit -->	5,122,163,508 X	12	61,465,962 (511 Limit)
Market Value		Mills	

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
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	Current Real Estate Taxes									
	Lehigh									
6120	Current Per Capita Taxes, Section 679	21.5036	22.6432	5.30%	Yes	5.3%				
	Current Act 511 Taxes--Flat Rate Assessments	\$5.00	\$5.00	0.00%	Yes	5.3%				
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	5.3%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.3%				
	Current Act 511 Taxes--Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.5000%	0.5000%	0.00%	Yes	5.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.5000%	0.5000%	0.00%	Yes	5.3%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	181,524,101
1200 Special Programs - Elementary / Secondary	71,683,876
1300 Vocational Education	9,266,640
1400 Other Instructional Programs - Elementary / Secondary	2,843,056
1500 Nonpublic School Programs	424,043
1600 Adult Education Programs	1,692,502
1700 Higher Education Programs for Secondary Students	442,000
Total Instruction	\$267,876,218
2000 Support Services	
2100 Support Services - Students	18,035,349
2200 Support Services - Instructional Staff	5,731,940
2300 Support Services - Administration	27,197,683
2400 Support Services - Pupil Health	5,303,170
2500 Support Services - Business	3,702,438
2600 Operation and Maintenance of Plant Services	21,506,728
2700 Student Transportation Services	12,520,255
2800 Support Services - Central	7,633,500
2900 Other Support Services	125,000
Total Support Services	\$101,756,063
3000 Operation of Non-Instructional Services	
3200 Student Activities	3,529,545
3300 Community Services	1,941,372
Total Operation of Non-Instructional Services	\$5,470,917
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	250,000
Total Facilities Acquisition, Construction and Improvement Services	\$250,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	19,753,285
5200 Interfund Transfers - Out	480,249
Total Other Expenditures and Financing Uses	\$20,233,534
Total Estimated Expenditures and Other Financing Uses	\$395,586,732

Description

Amount

1000 Instruction

1100 Regular Programs - Elementary / Secondary

100 Personnel Services - Salaries	72,573,975
200 Personnel Services - Employee Benefits	55,136,448
300 Purchased Professional and Technical Services	3,445,970
400 Purchased Property Services	4,251
500 Other Purchased Services	46,336,341
600 Supplies	3,954,956
700 Property	56,200
800 Other Objects	15,950
Total Regular Programs - Elementary / Secondary	\$181,524,101

1200 Special Programs - Elementary / Secondary

100 Personnel Services - Salaries	27,238,898
200 Personnel Services - Employee Benefits	18,946,114
300 Purchased Professional and Technical Services	7,605,000
500 Other Purchased Services	17,827,477
600 Supplies	65,987
800 Other Objects	400
Total Special Programs - Elementary / Secondary	\$71,683,876

1300 Vocational Education

100 Personnel Services - Salaries	897,889
200 Personnel Services - Employee Benefits	813,827
300 Purchased Professional and Technical Services	2,000
500 Other Purchased Services	7,519,329
600 Supplies	33,595
Total Vocational Education	\$9,266,640

1400 Other Instructional Programs - Elementary / Secondary

100 Personnel Services - Salaries	1,461,151
200 Personnel Services - Employee Benefits	1,185,361
300 Purchased Professional and Technical Services	119,019
500 Other Purchased Services	18,150
600 Supplies	58,270
800 Other Objects	1,105
Total Other Instructional Programs - Elementary / Secondary	\$2,843,056

1500 Nonpublic School Programs

300 Purchased Professional and Technical Services	356,324
500 Other Purchased Services	3,604
600 Supplies	64,115
Total Nonpublic School Programs	\$424,043

1600 Adult Education Programs

100 Personnel Services - Salaries	19,951
200 Personnel Services - Employee Benefits	8,561
500 Other Purchased Services	1,663,990
Total Adult Education Programs	\$1,692,502

2022-2023 Final General Fund Budget

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Description

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Amount**1700 Higher Education Programs for Secondary Students**

500 Other Purchased Services

600 Supplies

Total Higher Education Programs for Secondary Students**Total Instruction****2000 Support Services****2100 Support Services - Students**

100 Personnel Services - Salaries

200 Personnel Services - Employee Benefits

300 Purchased Professional and Technical Services

500 Other Purchased Services

600 Supplies

800 Other Objects

Total Support Services - Students**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

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

400 Purchased Property Services

500 Other Purchased Services

600 Supplies

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

Page - 3 of 4

Amount

400 Purchased Property Services
500 Other Purchased Services
600 Supplies
800 Other Objects

55,000
385,339
188,500
20,000

\$3,702,438

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

7,899,097
6,307,825
351,900
3,371,075
481,544
2,866,687
207,500
21,100

\$21,506,728

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
500 Other Purchased Services

59,739
55,496
89,300
12,315,720

\$12,520,255

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

2,149,866
1,344,626
509,028
343,500
557,700
769,655
1,957,100
2,025

\$7,633,500

Total Support Services - Central

2900 Other Support Services

500 Other Purchased Services

125,000

\$125,000

Total Other Support Services

Total Support Services

\$101,756,063

3000 Operation of Non-Instructional Services

3200 Student Activities

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
800 Other Objects

2,028,783
635,915
106,850
29,700
596,197
114,700
17,400

<u>Description</u>		<u>Amount</u>
Total Student Activities		
3300 Community Services		
100 Personnel Services - Salaries		41,360
200 Personnel Services - Employee Benefits		17,748
300 Purchased Professional and Technical Services		44,781
500 Other Purchased Services		9,989
600 Supplies		127,494
800 Other Objects		1,700,000
Total Community Services		\$1,941,372
Total Operation of Non-Instructional Services		
4000 Facilities Acquisition, Construction and Improvement Services		\$5,470,917
4000 Facilities Acquisition, Construction and Improvement Services		
300 Purchased Professional and Technical Services		250,000
Total Facilities Acquisition, Construction and Improvement Services		\$250,000
Total Facilities Acquisition, Construction and Improvement Services		\$250,000
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		
800 Other Objects		11,219,461
900 Other Uses of Funds		8,533,824
Total Debt Service / Other Expenditures and Financing Uses		\$19,753,285
5200 Interfund Transfers - Out		
900 Other Uses of Funds		480,249
Total Interfund Transfers - Out		\$480,249
Total Other Expenditures and Financing Uses		\$20,233,534
TOTAL EXPENDITURES		\$395,586,732

2022-2023 Final General Fund Budget

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Schedule Of Cash And Investments (CAIN)

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Cash and Short-Term Investments

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund	50,107,580	50,107,580
Other Comptroller-Approved Special Revenue Funds	765,099	765,099
Athletic / School-Sponsored Extra Curricular Activities Fund	312,000	285,000
Capital Reserve Fund - \$ 690, \$1850	89,000	89,000
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund	10,974,676	11,343,867
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	8,770	8,770
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	358,170	348,170
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$62,615,295	\$62,947,486
Long-Term Investments		
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

Permanent Fund

Total Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

TOTAL CASH AND INVESTMENTS

\$62,615,295

\$62,947,486

Long-Term Indebtedness

General Fund

06/30/2022 Estimate

06/30/2023 Projection

0510 Bonds Payable

269,469,600

267,618,258

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

\$269,469,600

\$267,618,258

Public Purpose (Expendable) Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Public Purpose (Expendable) Trust Fund

Other Controller-Approved Special Revenue Funds

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Controller-Approved Special Revenue Funds

Athletic / School-Sponsored Extra Curricular Activities Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Athletic / School-Sponsored Extra Curricular Activities Fund

Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

2022-2023 Final General Fund Budget

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Schedule Of Indebtedness (DEBT)

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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

Capital Reserve Fund - \$ 1431

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

Long-Term Indebtedness06/30/2022 Estimate06/30/2023 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund**Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund**Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

Investment Trust Fund

06/30/2022 Estimate

06/30/2023 Projection

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Activity Fund

Other Agency Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Long-Term Indebtedness		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$269,469,600	\$267,618,258

Short-Term Payables

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	19,016,481	18,963,328
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	\$19,016,481	\$18,963,328
TOTAL INDEBTEDNESS	\$288,486,081	\$286,581,586

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
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

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

\$137,417 \$61,942

\$137,417 \$61,942

137,417 61,942

DescriptionNonspecial EducationSpecial Education**2000 Support Services****2100 Support Services - Students**

100 Personnel Services - Salaries 81,498 36,736
 200 Personnel Services - Employee Benefits 55,919 25,206
 300 Purchased Professional and Technical Services
 400 Purchased Property Services
 500 Other Purchased Services
 600 Supplies
 700 Property
 800 Other Objects

700 Property
 800 Other Objects

Total Support Services - Students

\$137,417

\$61,942

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			
TOTAL EXPENDITURES		\$137,417	\$61,942	\$61,942

7000 Revenue from State Sources
Total Revenue from State Sources
TOTAL REVENUES

<u>Nonspecial Education</u>	<u>Special Education</u>
\$20,379	\$9,186
\$20,379	\$9,186

7000 Revenue from State Sources

7810 State Share of Social Security and Medicare Taxes

7820 State Share of Retirement Contributions

Total Revenue from State Sources

TOTAL REVENUES

Nonspecial Education

Special Education

3,633

1,638

16,746

7,548

\$20,379

\$9,186

\$20,379

\$9,186

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	14,762,677
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$14,762,677
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$14,762,677

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/28/2022

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Arutyun Aristakesian

Contact Person

(484)765-4011

Extn :

Telephone Extension

aristakesiana@allentownsd.org

Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE **FROM 2022-2023 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Allentown City SD	COUNTY : Lehigh	AUN : 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 2022-2023 (compared to 2021-2022) ?

Yes

☒

No

☐

If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$395586732
Ending Unassigned Fund Balance	\$14762677
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.73%

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

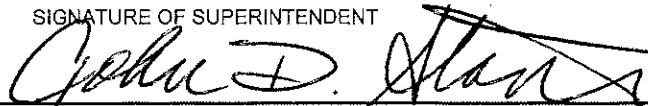
Yes

☒

No

☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 6-30-22
---	-----------------

DUE DATE: AUGUST 15, 2022

CERTIFICATION OF USE OF PDE-2028 FOR PUBLIC INSPECTION OF 2022-2023 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 
---	---

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

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
-------------------	--------------------	----------------------

8080

Ending Fund Balance Entry and Budgetary Reserve. If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.

The fund balance is a direct result of additional one time revenue coupled with one time transportation expense savings from the district being closed during COVID.

ITEM	AMOUNTS	
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	14,762,676	\$14,762,676
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	118,803,945	
7000 Revenue from State Sources	249,904,112	
8000 Revenue from Federal Sources	26,563,676	
9000 Other Financing Sources	315,000	
Total Estimated Revenues And Other Financing Sources		
	\$395,586,733	
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		
	\$410,349,409	

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	97,248,945
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	135,000
6140 Current Act 511 Taxes - Flat Rate Assessments	510,000
6150 Current Act 511 Taxes - Proportional Assessments	11,700,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	4,350,000
6500 Earnings on Investments	360,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	3,200,000
6910 Rentals	70,000
6920 Contributions and Donations from Private Sources	500,000
6990 Refunds and Other Miscellaneous Revenue	400,000

REVENUE FROM LOCAL SOURCES**\$118,803,945****REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	155,869,297
7112 Basic Education Funding-Social Security	8,406,637
7271 Special Education funds for School-Aged Pupils	12,983,321
7311 Pupil Transportation Subsidy	3,100,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	4,315,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	321,483
7340 State Property Tax Reduction Allocation	12,145,153
7505 Ready to Learn Block Grant	13,914,767
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	101,000
7820 State Share of Retirement Contributions	38,747,454

REVENUE FROM STATE SOURCES**\$249,904,112****REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	12,696,846
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	1,194,799
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	545,102
8517 NCLB, Title IV - 21st Century Schools	2,397,000
8519 NCLB, Title VI - Flexibility and Accountability	873,262
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	1,502,758
8732 ARRA - Qualified School Construction Bonds (QSCB)	770,000
8733 ARRA - Qualified Zone Academy Bonds (QZAB)	90,000

		Amount
REVENUE FROM FEDERAL SOURCES		
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund		4,763,519
8746 ARP IDEA		730,390
8830 Medical Assistance Reimbursements (Access) - Early Intervention		1,000,000
REVENUE FROM FEDERAL SOURCES		\$26,563,676
OTHER FINANCING SOURCES		
9350 Enterprise Fund Transfers		315,000
OTHER FINANCING SOURCES		\$315,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		395,586,733

2022-2023 Final General Fund Budget

AUN: 121390302 Allentown City SD

Printed 6/30/2022 3:31:21 PM

Act 1 Index (current): 5.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$97,248,945
Amount of Tax Relief for Homestead Exclusions \$12,145,153
Total Approx. Tax Revenue: \$109,394,098
Approx. Tax Levy for Tax Rate Calculation: \$115,601,477

Lehigh

Total

2021-22 Data

a. Assessed Value	\$5,069,295,200	\$5,069,295,200
b. Real Estate Mills	21.5036	

I. 2022-23 Data

c. 2020 STEB Market Value	\$5,122,163,508	\$5,122,163,508
d. Assessed Value	\$5,105,350,700	\$5,105,350,700

e. Assessed Value of New Const/ Renov

	\$0	\$0
--	-----	-----

2021-22 Calculations

f. 2021-22 Tax Levy	\$109,008,096	\$109,008,096
(a * b)		

2022-23 Calculations

g. Percent of Total Market Value	100.000000%	100.000000%
h. Rebalanced 2021-22 Tax Levy	\$109,008,096	\$109,008,096

(f Total * g)

i. Base Mills Subject to Index	21.5036	
--------------------------------	---------	--

(h / a * 1000) if no reassessment

(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	94.000000%	94.000000%
k. Tax Levy Needed	\$115,601,477	\$115,601,477

(Approx. Tax Levy * g)

l. 2022-23 Real Estate Tax Rate	22.6432	
---------------------------------	---------	--

(k / d * 1000)

m. Tax Levy Generated by Mills	\$115,601,477	\$115,601,477
--------------------------------	---------------	---------------

(l / 1000 * d)

III.

n. Tax Levy minus Tax Relief for Homestead Exclusions		\$103,456,324
(m - Amount of Tax Relief for Homestead Exclusions)		

o. Net Tax Revenue Generated By Mills		\$97,248,945
---------------------------------------	--	--------------

(n * Est. Pct. Collection)

2022-2023 Final General Fund Budget

AUN: 121390302 Allentown City SD

Printed 6/30/2022 3:31:21 PM

Act 1 Index (current): 5.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$97,248,945

Amount of Tax Relief for Homestead Exclusions

\$12,145,153

Total Approx. Tax Revenue:

\$109,394,098

Approx. Tax Levy for Tax Rate Calculation:

\$115,601,477

Lehigh

Total

Index Maximums

p. Maximum Mills Based On Index

22.6432

(i * (1 + Index))

q. Mills In Excess of Index

0.0000

(if (i > p), (i - p))

r. Maximum Tax Levy Based On Index

\$115,601,477

\$115,601,477

IV. (p / 1000 * d)

s. Millage Rate within Index?

Yes

(if i > p Then No)

t. Tax Levy In Excess of Index

\$0

\$0

(if (m > r), (m - r))

u. Tax Revenue In Excess of Index

\$0

\$0

(t * Est. Pct. Collection)

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead \$35,491.58

Number of Homestead/Farmstead Properties 15081

Median Assessed Value of Homestead Properties \$109,400

15081

Act 1 Index (current): 5.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$97,248,945

Amount of Tax Relief for Homestead Exclusions

\$12,145,153

Total Approx. Tax Revenue:

\$109,394,098

Approx. Tax Levy for Tax Rate Calculation:

\$115,601,477

Lehigh

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$12,145,153

Lowering RE Tax Rate

\$12,145,153

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

Amount of Tax Relief from State/Local Sources

\$12,145,153

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			5,105,350,700	22.6432	115,601,477			94.000000%	
Totals:			5,105,350,700		115,601,477	12,145,153	= 103,456,324	X 94.000000%	= 97,248,945
6120	Current Per Capita Taxes, Section 679				Rate				Estimated Revenue
6140	Current Act 511 Taxes--Flat Rate Assessments				\$5.00				135,000
6141	Current Act 511 Per Capita Taxes				Rate	Add'l Rate (if appl.)	Tax Levy		Estimated Revenue
6142	Current Act 511 Occupation Taxes--Flat Rate				\$10.00	\$0.00	325,000	0	325,000
6143	Current Act 511 Local Services Taxes				\$0.00	\$0.00	0	0	0
6144	Current Act 511 Trailer Taxes				\$5.00	\$0.00	185,000	0	185,000
6145	Current Act 511 Business Privilege Taxes--Flat Rate				\$0.00	\$0.00	0	0	0
6146	Current Act 511 Mechanical Device Taxes--Flat Rate				\$0.00	\$0.00	0	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments				\$0.00	\$0.00	0	0	0
	Total Current Act 511 Taxes--Flat Rate Assessments						510,000		510,000
6150	Current Act 511 Taxes--Proportional Assessments				Rate	Add'l Rate (if appl.)	Tax Levy		Estimated Revenue
6151	Current Act 511 Earned Income Taxes				0.5000%	0.000%	9,950,000	0	9,950,000
6152	Current Act 511 Occupation Taxes				0.000	0.000	0	0	0
6153	Current Act 511 Real Estate Transfer Taxes				0.5000%	0.000%	1,750,000	0	1,750,000
6154	Current Act 511 Amusement Taxes				0.0000%	0.000%	0	0	0
6155	Current Act 511 Business Privilege Taxes				0.000	0.000	0	0	0
6156	Current Act 511 Mechanical Device Taxes--Percentage				0.0000%	0.000%	0	0	0
6157	Current Act 511 Mercantile Taxes				0.000	0.000	0	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments				0	0	0	0	0
	Total Current Act 511 Taxes--Proportional Assessments						11,700,000		11,700,000
	Total Act 511, Current Taxes						12,210,000		12,210,000
	Act 511 Tax Limit -->					5,122,163,508	X	12	61,465,962 (511 Limit)
	Market Value							Mills	

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
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	Current Real Estate Taxes									
	Lehigh									
6120	Current Per Capita Taxes, Section 679	21.5036	22.6432	5.30%	Yes	5.3%				
	Current Act 511 Taxes--Flat Rate Assessments	\$5.00	\$5.00	0.00%	Yes	5.3%				
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	5.3%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.3%				
	Current Act 511 Taxes--Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.3%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	181,524,101
1200 Special Programs - Elementary / Secondary	71,683,876
1300 Vocational Education	9,266,640
1400 Other Instructional Programs - Elementary / Secondary	2,843,056
1500 Nonpublic School Programs	424,043
1600 Adult Education Programs	1,692,502
1700 Higher Education Programs for Secondary Students	442,000
Total Instruction	\$267,876,218
2000 Support Services	
2100 Support Services - Students	18,035,349
2200 Support Services - Instructional Staff	5,731,940
2300 Support Services - Administration	27,197,683
2400 Support Services - Pupil Health	5,303,170
2500 Support Services - Business	3,702,438
2600 Operation and Maintenance of Plant Services	21,506,728
2700 Student Transportation Services	12,520,255
2800 Support Services - Central	7,633,500
2900 Other Support Services	125,000
Total Support Services	\$101,756,063
3000 Operation of Non-Instructional Services	
3200 Student Activities	3,529,545
3300 Community Services	1,941,372
Total Operation of Non-Instructional Services	\$5,470,917
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	250,000
Total Facilities Acquisition, Construction and Improvement Services	\$250,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	19,753,285
5200 Interfund Transfers - Out	480,249
Total Other Expenditures and Financing Uses	\$20,233,534
Total Estimated Expenditures and Other Financing Uses	\$395,586,732

Description

Amount

1000 Instruction

1100 Regular Programs - Elementary / Secondary

100 Personnel Services - Salaries	72,573,975
200 Personnel Services - Employee Benefits	55,136,448
300 Purchased Professional and Technical Services	3,445,970
400 Purchased Property Services	4,251
500 Other Purchased Services	46,336,341
600 Supplies	3,954,956
700 Property	56,200
800 Other Objects	15,950
Total Regular Programs - Elementary / Secondary	\$181,524,101

1200 Special Programs - Elementary / Secondary

100 Personnel Services - Salaries	27,238,898
200 Personnel Services - Employee Benefits	18,946,114
300 Purchased Professional and Technical Services	7,605,000
500 Other Purchased Services	17,827,477
600 Supplies	65,987
800 Other Objects	400
Total Special Programs - Elementary / Secondary	\$71,683,876

1300 Vocational Education

100 Personnel Services - Salaries	897,889
200 Personnel Services - Employee Benefits	813,827
300 Purchased Professional and Technical Services	2,000
500 Other Purchased Services	7,519,329
600 Supplies	33,595
Total Vocational Education	\$9,266,640

1400 Other Instructional Programs - Elementary / Secondary

100 Personnel Services - Salaries	1,461,151
200 Personnel Services - Employee Benefits	1,185,361
300 Purchased Professional and Technical Services	119,019
500 Other Purchased Services	18,150
600 Supplies	58,270
800 Other Objects	1,105
Total Other Instructional Programs - Elementary / Secondary	\$2,843,056

1500 Nonpublic School Programs

300 Purchased Professional and Technical Services	356,324
500 Other Purchased Services	3,604
600 Supplies	64,115
Total Nonpublic School Programs	\$424,043

1600 Adult Education Programs

100 Personnel Services - Salaries	19,951
200 Personnel Services - Employee Benefits	8,561
500 Other Purchased Services	1,663,990
Total Adult Education Programs	\$1,692,502

2022-2023 Final General Fund Budget

LEA : 121390302 Allentown City SD

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Description

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Amount**1700 Higher Education Programs for Secondary Students**

500 Other Purchased Services

390,000

600 Supplies

52,000

Total Higher Education Programs for Secondary Students**\$442,000****Total Instruction****\$267,876,218****2000 Support Services****2100 Support Services - Students**

100 Personnel Services - Salaries

9,522,128

200 Personnel Services - Employee Benefits

8,286,826

300 Purchased Professional and Technical Services

130,775

500 Other Purchased Services

31,850

600 Supplies

63,505

800 Other Objects

265

Total Support Services - Students**\$18,035,349****2200 Support Services - Instructional Staff**

100 Personnel Services - Salaries

2,382,809

200 Personnel Services - Employee Benefits

1,817,477

300 Purchased Professional and Technical Services

1,247,348

400 Purchased Property Services

1,200

500 Other Purchased Services

77,124

600 Supplies

203,887

800 Other Objects

2,095

Total Support Services - Instructional Staff**\$5,731,940****2300 Support Services - Administration**

100 Personnel Services - Salaries

16,235,712

200 Personnel Services - Employee Benefits

9,378,399

300 Purchased Professional and Technical Services

978,050

400 Purchased Property Services

7,200

500 Other Purchased Services

241,520

600 Supplies

268,554

700 Property

7,249

800 Other Objects

80,999

Total Support Services - Administration**\$27,197,683****2400 Support Services - Pupil Health**

100 Personnel Services - Salaries

2,766,647

200 Personnel Services - Employee Benefits

2,509,173

400 Purchased Property Services

2,000

500 Other Purchased Services

200

600 Supplies

25,150

Total Support Services - Pupil Health**\$5,303,170****2500 Support Services - Business**

100 Personnel Services - Salaries

1,262,441

200 Personnel Services - Employee Benefits

1,172,771

300 Purchased Professional and Technical Services

618,387

Description

Page - 3 of 4

Amount

400 Purchased Property Services	55,000
500 Other Purchased Services	385,339
600 Supplies	188,500
800 Other Objects	20,000
Total Support Services - Business	\$3,702,438

2600 Operation and Maintenance of Plant Services

100 Personnel Services - Salaries	7,899,097
200 Personnel Services - Employee Benefits	6,307,825
300 Purchased Professional and Technical Services	351,900
400 Purchased Property Services	3,371,075
500 Other Purchased Services	481,544
600 Supplies	2,866,687
700 Property	207,500
800 Other Objects	21,100
Total Operation and Maintenance of Plant Services	\$21,506,728

2700 Student Transportation Services

100 Personnel Services - Salaries	59,739
200 Personnel Services - Employee Benefits	55,496
300 Purchased Professional and Technical Services	89,300
500 Other Purchased Services	12,315,720
Total Student Transportation Services	\$12,520,255

2800 Support Services - Central

100 Personnel Services - Salaries	2,149,866
200 Personnel Services - Employee Benefits	1,344,626
300 Purchased Professional and Technical Services	509,028
400 Purchased Property Services	343,500
500 Other Purchased Services	557,700
600 Supplies	769,655
700 Property	1,957,100
800 Other Objects	2,025
Total Support Services - Central	\$7,633,500

2900 Other Support Services

500 Other Purchased Services	125,000
Total Other Support Services	\$125,000

\$101,756,063

3000 Operation of Non-Instructional Services

3200 Student Activities

100 Personnel Services - Salaries	2,028,783
200 Personnel Services - Employee Benefits	635,915
300 Purchased Professional and Technical Services	106,850
400 Purchased Property Services	29,700
500 Other Purchased Services	596,197
600 Supplies	114,700
800 Other Objects	17,400

<u>Description</u>		<u>Amount</u>
Total Student Activities		
3300 Community Services		
100 Personnel Services - Salaries		41,360
200 Personnel Services - Employee Benefits		17,748
300 Purchased Professional and Technical Services		44,781
500 Other Purchased Services		9,989
600 Supplies		127,494
800 Other Objects		1,700,000
Total Community Services		\$1,941,372
Total Operation of Non-Instructional Services		
4000 Facilities Acquisition, Construction and Improvement Services		\$5,470,917
4000 Facilities Acquisition, Construction and Improvement Services		
300 Purchased Professional and Technical Services		250,000
Total Facilities Acquisition, Construction and Improvement Services		\$250,000
Total Facilities Acquisition, Construction and Improvement Services		\$250,000
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		
800 Other Objects		11,219,461
900 Other Uses of Funds		8,533,824
Total Debt Service / Other Expenditures and Financing Uses		\$19,753,285
5200 Interfund Transfers - Out		
900 Other Uses of Funds		480,249
Total Interfund Transfers - Out		\$480,249
Total Other Expenditures and Financing Uses		\$20,233,534
TOTAL EXPENDITURES		\$395,586,732

2022-2023 Final General Fund Budget

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Schedule Of Cash And Investments (CAIN)

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Cash and Short-Term Investments

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund	50,107,580	50,107,580
Other Comptroller-Approved Special Revenue Funds	765,099	765,099
Athletic / School-Sponsored Extra Curricular Activities Fund	312,000	285,000
Capital Reserve Fund - \$ 690, \$1850	89,000	89,000
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund	10,974,676	11,343,867
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	8,770	8,770
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	358,170	348,170
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$62,615,295	\$62,947,486
Long-Term Investments		
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

Permanent Fund

Total Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

TOTAL CASH AND INVESTMENTS

\$62,615,295

\$62,947,486

Long-Term Indebtedness

General Fund

0510 Bonds Payable

269,469,600

267,618,258

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

\$269,469,600

\$267,618,258

Public Purpose (Expendable) Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Public Purpose (Expendable) Trust Fund

Other Controller-Approved Special Revenue Funds

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Controller-Approved Special Revenue Funds

Athletic / School-Sponsored Extra Curricular Activities Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Athletic / School-Sponsored Extra Curricular Activities Fund

Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

2022-2023 Final General Fund Budget

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Schedule Of Indebtedness (DEBT)

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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

Capital Reserve Fund - \$ 1431

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

Long-Term Indebtedness06/30/2022 Estimate06/30/2023 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund**Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund**Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

Investment Trust Fund

06/30/2022 Estimate

06/30/2023 Projection

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Activity Fund

Other Agency Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Long-Term Indebtedness		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$269,469,600	\$267,618,258

Short-Term Payables

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	19,016,481	18,963,328
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	\$19,016,481	\$18,963,328
TOTAL INDEBTEDNESS	\$288,486,081	\$286,581,586

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
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

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

\$137,417 \$61,942

\$137,417 \$61,942

137,417 61,942

Description

Nonspecial Education Special Education

2000 Support Services

2100 Support Services - Students

100 Personnel Services - Salaries	81,498	36,736
200 Personnel Services - Employee Benefits	55,919	25,206

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

\$137,417 \$61,942

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

400 Purchased Property Services

500 Other Purchased 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		
TOTAL EXPENDITURES			\$137,417	\$61,942

7000 Revenue from State Sources
Total Revenue from State Sources
TOTAL REVENUES

<u>Nonspecial Education</u>	<u>Special Education</u>
\$20,379	\$9,186
\$20,379	\$9,186

7000 Revenue from State Sources

7810 State Share of Social Security and Medicare Taxes

7820 State Share of Retirement Contributions

Total Revenue from State Sources

TOTAL REVENUES

Nonspecial Education

Special Education

3,633

1,638

16,746

7,548

\$20,379

\$9,186

\$20,379

\$9,186

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	14,762,677
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$14,762,677
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$14,762,677

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/28/2022

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Arutyun Aristakesian

Contact Person

(484)765-4011

Extn :

Extension

aristakesiana@allentownsd.org

Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2022-2023 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Allentown City SD	COUNTY : Lehigh	AUN : 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 2022-2023 (compared to 2021-2022) ?

Yes

☒

No

☐

If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$395586732
Ending Unassigned Fund Balance	\$14762677
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.73%

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 6-30-22
---------------------------------	-----------------

DUE DATE: AUGUST 15, 2022

CERTIFICATION OF USE OF PDE-2028 FOR PUBLIC INSPECTION OF 2022-2023 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 
---	---

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

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
-------------------	--------------------	----------------------

8080

Ending Fund Balance Entry and Budgetary Reserve. If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.

The fund balance is a direct result of additional one time revenue coupled with one time transportation expense savings from the district being closed during COVID.

ITEM	AMOUNTS	
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	14,762,676	\$14,762,676
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	118,803,945	
7000 Revenue from State Sources	249,904,112	
8000 Revenue from Federal Sources	26,563,676	
9000 Other Financing Sources	315,000	
Total Estimated Revenues And Other Financing Sources		
	\$395,586,733	
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		
	\$410,349,409	

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	97,248,945
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	135,000
6140 Current Act 511 Taxes - Flat Rate Assessments	510,000
6150 Current Act 511 Taxes - Proportional Assessments	11,700,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	4,350,000
6500 Earnings on Investments	360,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	3,200,000
6910 Rentals	70,000
6920 Contributions and Donations from Private Sources	500,000
6990 Refunds and Other Miscellaneous Revenue	400,000

REVENUE FROM LOCAL SOURCES**\$118,803,945****REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	155,869,297
7112 Basic Education Funding-Social Security	8,406,637
7271 Special Education funds for School-Aged Pupils	12,983,321
7311 Pupil Transportation Subsidy	3,100,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	4,315,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	321,483
7340 State Property Tax Reduction Allocation	12,145,153
7505 Ready to Learn Block Grant	13,914,767
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	101,000
7820 State Share of Retirement Contributions	38,747,454

REVENUE FROM STATE SOURCES**\$249,904,112****REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	12,696,846
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	1,194,799
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	545,102
8517 NCLB, Title IV - 21st Century Schools	2,397,000
8519 NCLB, Title VI - Flexibility and Accountability	873,262
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	1,502,758
8732 ARRA - Qualified School Construction Bonds (QSCB)	770,000
8733 ARRA - Qualified Zone Academy Bonds (QZAB)	90,000

		Amount
REVENUE FROM FEDERAL SOURCES		
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund		4,763,519
8746 ARP IDEA		730,390
8830 Medical Assistance Reimbursements (Access) - Early Intervention		1,000,000
REVENUE FROM FEDERAL SOURCES		\$26,563,676
OTHER FINANCING SOURCES		
9350 Enterprise Fund Transfers		315,000
OTHER FINANCING SOURCES		\$315,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		395,586,733

2022-2023 Final General Fund Budget

AUN: 121390302 Allentown City SD

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Act 1 Index (current): 5.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$97,248,945
Amount of Tax Relief for Homestead Exclusions \$12,145,153
Total Approx. Tax Revenue: \$109,394,098
Approx. Tax Levy for Tax Rate Calculation: \$115,601,477

Lehigh

Total

2021-22 Data

a. Assessed Value \$5,069,295,200
b. Real Estate Mills 21.5036

\$5,069,295,200

I. 2022-23 Data

c. 2020 STEB Market Value \$5,122,163,508
d. Assessed Value \$5,105,350,700

\$5,122,163,508
\$5,105,350,700

e. Assessed Value of New Const/ Renov \$0

\$0

2021-22 Calculations

f. 2021-22 Tax Levy \$109,008,096
(a * b)

\$109,008,096

2022-23 Calculations

g. Percent of Total Market Value 100.000000%
h. Rebalanced 2021-22 Tax Levy \$109,008,096

100.000000%
\$109,008,096

(f Total * g)
i. Base Mills Subject to Index 21.5036

(h / a * 1000) if no reassessment
(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage 94.000000%
k. Tax Levy Needed \$115,601,477

94.000000%
\$115,601,477

(Approx. Tax Levy * g)

l. 2022-23 Real Estate Tax Rate 22.6432

(k / d * 1000)

m. Tax Levy Generated by Mills \$115,601,477

\$115,601,477

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions \$103,456,324
(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills \$97,248,945

(n * Est. Pct. Collection)

2022-2023 Final General Fund Budget

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Rate

Approx. Tax Revenue from RE Taxes:

\$97,248,945

Amount of Tax Relief for Homestead Exclusions

\$12,145,153

Total Approx. Tax Revenue:

\$109,394,098

Approx. Tax Levy for Tax Rate Calculation:

\$115,601,477

Lehigh

Total

Index Maximums

p. Maximum Mills Based On Index

22.6432

(i * (1 + Index))

q. Mills In Excess of Index

0.0000

(if (i > p), (i - p))

r. Maximum Tax Levy Based On Index

\$115,601,477

IV. (p / 1000 * d)

\$115,601,477

s. Millage Rate within Index?

Yes

(if i > p Then No)

t. Tax Levy In Excess of Index

\$0

(if (m > r), (m - r))

u. Tax Revenue In Excess of Index

\$0

(t * Est. Pct. Collection)

\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead \$35,491.58

Number of Homestead/Farmstead Properties 15081

Median Assessed Value of Homestead Properties \$109,400

Act 1 Index (current): 5.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$97,248,945

Amount of Tax Relief for Homestead Exclusions

\$12,145,153

Total Approx. Tax Revenue:

\$109,394,098

Approx. Tax Levy for Tax Rate Calculation:

\$115,601,477

Lehigh

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$12,145,153

Lowering RE Tax Rate

\$12,145,153

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

Amount of Tax Relief from State/Local Sources

\$12,145,153

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
Lehigh	5,105,350,700	22.6432	115,601,477		
Totals:	5,105,350,700		115,601,477	-	103,456,324 X
			12,145,153 =		94.000000% = 97,248,945
6120	Current Per Capita Taxes, Section 679	\$5.00			Estimated Revenue
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	325,000	325,000
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			510,000	510,000
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%	9,950,000	9,950,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,750,000	1,750,000
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			11,700,000	11,700,000
	Total Act 511, Current Taxes			12,210,000	12,210,000
		Act 511 Tax Limit -->	5,122,163,508 X	Market Value	Mills
					12
					(511 Limit)
					61,465,962
					12,210,000

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
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	Current Real Estate Taxes									
	Lehigh									
6120	Current Per Capita Taxes, Section 679	21.5036	22.6432	5.30%	Yes	5.3%				
	Current Act 511 Taxes--Flat Rate Assessments	\$5.00	\$5.00	0.00%	Yes	5.3%				
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	5.3%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.3%				
	Current Act 511 Taxes--Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.3%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	181,524,101
1200 Special Programs - Elementary / Secondary	71,683,876
1300 Vocational Education	9,266,640
1400 Other Instructional Programs - Elementary / Secondary	2,843,056
1500 Nonpublic School Programs	424,043
1600 Adult Education Programs	1,692,502
1700 Higher Education Programs for Secondary Students	442,000
Total Instruction	\$267,876,218
2000 Support Services	
2100 Support Services - Students	18,035,349
2200 Support Services - Instructional Staff	5,731,940
2300 Support Services - Administration	27,197,683
2400 Support Services - Pupil Health	5,303,170
2500 Support Services - Business	3,702,438
2600 Operation and Maintenance of Plant Services	21,506,728
2700 Student Transportation Services	12,520,255
2800 Support Services - Central	7,633,500
2900 Other Support Services	125,000
Total Support Services	\$101,756,063
3000 Operation of Non-Instructional Services	
3200 Student Activities	3,529,545
3300 Community Services	1,941,372
Total Operation of Non-Instructional Services	\$5,470,917
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	250,000
Total Facilities Acquisition, Construction and Improvement Services	\$250,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	19,753,285
5200 Interfund Transfers - Out	480,249
Total Other Expenditures and Financing Uses	\$20,233,534
Total Estimated Expenditures and Other Financing Uses	\$395,586,732

Description

Amount

1000 Instruction

1100 Regular Programs - Elementary / Secondary

100 Personnel Services - Salaries	72,573,975
200 Personnel Services - Employee Benefits	55,136,448
300 Purchased Professional and Technical Services	3,445,970
400 Purchased Property Services	4,251
500 Other Purchased Services	46,336,341
600 Supplies	3,954,956
700 Property	56,200
800 Other Objects	15,950
Total Regular Programs - Elementary / Secondary	\$181,524,101

1200 Special Programs - Elementary / Secondary

100 Personnel Services - Salaries	27,238,898
200 Personnel Services - Employee Benefits	18,946,114
300 Purchased Professional and Technical Services	7,605,000
500 Other Purchased Services	17,827,477
600 Supplies	65,987
800 Other Objects	400
Total Special Programs - Elementary / Secondary	\$71,683,876

1300 Vocational Education

100 Personnel Services - Salaries	897,889
200 Personnel Services - Employee Benefits	813,827
300 Purchased Professional and Technical Services	2,000
500 Other Purchased Services	7,519,329
600 Supplies	33,595
Total Vocational Education	\$9,266,640

1400 Other Instructional Programs - Elementary / Secondary

100 Personnel Services - Salaries	1,461,151
200 Personnel Services - Employee Benefits	1,185,361
300 Purchased Professional and Technical Services	119,019
500 Other Purchased Services	18,150
600 Supplies	58,270
800 Other Objects	1,105
Total Other Instructional Programs - Elementary / Secondary	\$2,843,056

1500 Nonpublic School Programs

300 Purchased Professional and Technical Services	356,324
500 Other Purchased Services	3,604
600 Supplies	64,115
Total Nonpublic School Programs	\$424,043

1600 Adult Education Programs

100 Personnel Services - Salaries	19,951
200 Personnel Services - Employee Benefits	8,561
500 Other Purchased Services	1,663,990
Total Adult Education Programs	\$1,692,502

Description

Amount

1700 Higher Education Programs for Secondary Students

500 Other Purchased Services

390,000

52,000

\$442,000

Total Higher Education Programs for Secondary Students

\$267,876,218

Total Instruction

2000 Support Services

2100 Support Services - Students

100 Personnel Services - Salaries

9,522,128

8,286,826

130,775

31,850

63,505

265

Total Support Services - Students

\$18,035,349

2200 Support Services - Instructional Staff

100 Personnel Services - Salaries

2,382,809

1,817,477

1,247,348

1,200

77,124

203,887

2,095

Total Support Services - Instructional Staff

\$5,731,940

2300 Support Services - Administration

100 Personnel Services - Salaries

16,235,712

9,378,399

978,050

7,200

241,520

268,554

7,249

80,999

Total Support Services - Administration

\$27,197,683

2400 Support Services - Pupil Health

100 Personnel Services - Salaries

2,766,647

2,509,173

2,000

200

25,150

Total Support Services - Pupil Health

\$5,303,170

2500 Support Services - Business

100 Personnel Services - Salaries

1,262,441

1,172,771

618,387

Description

Amount

400 Purchased Property Services
500 Other Purchased Services
600 Supplies
800 Other Objects

55,000
385,339
188,500
20,000

\$3,702,438

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

7,899,097
6,307,825
351,900
3,371,075
481,544
2,866,687
207,500
21,100

\$21,506,728

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
500 Other Purchased Services

59,739
55,496
89,300
12,315,720

\$12,520,255

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

2,149,866
1,344,626
509,028
343,500
557,700
769,655
1,957,100
2,025

\$7,633,500

Total Support Services - Central

2900 Other Support Services

500 Other Purchased Services

125,000

\$125,000

Total Other Support Services

Total Support Services

\$101,756,063

3000 Operation of Non-Instructional Services

3200 Student Activities

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
800 Other Objects

2,028,783
635,915
106,850
29,700
596,197
114,700
17,400

<u>Description</u>	<u>Amount</u>
Total Student Activities	
3300 Community Services	\$3,529,545
100 Personnel Services - Salaries	41,360
200 Personnel Services - Employee Benefits	17,748
300 Purchased Professional and Technical Services	44,781
500 Other Purchased Services	9,989
600 Supplies	127,494
800 Other Objects	1,700,000
Total Community Services	\$1,941,372
Total Operation of Non-Instructional Services	\$5,470,917
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
300 Purchased Professional and Technical Services	250,000
Total Facilities Acquisition, Construction and Improvement Services	\$250,000
Total Facilities Acquisition, Construction and Improvement Services	\$250,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	11,219,461
900 Other Uses of Funds	8,533,824
Total Debt Service / Other Expenditures and Financing Uses	\$19,753,285
5200 Interfund Transfers - Out	
900 Other Uses of Funds	480,249
Total Interfund Transfers - Out	\$480,249
Total Other Expenditures and Financing Uses	\$20,233,534
TOTAL EXPENDITURES	\$395,586,732

2022-2023 Final General Fund Budget

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Schedule Of Cash And Investments (CAIN)

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Cash and Short-Term Investments

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund	50,107,580	50,107,580
Other Comptroller-Approved Special Revenue Funds	765,099	765,099
Athletic / School-Sponsored Extra Curricular Activities Fund	312,000	285,000
Capital Reserve Fund - \$ 690, \$1850	89,000	89,000
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund	10,974,676	11,343,867
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	8,770	8,770
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	358,170	348,170
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$62,615,295	\$62,947,486
Long-Term Investments		
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

Permanent Fund

Total Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

TOTAL CASH AND INVESTMENTS

\$62,615,295

\$62,947,486

Long-Term Indebtedness

General Fund

0510 Bonds Payable

269,469,600

267,618,258

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total General Fund

\$269,469,600

\$267,618,258

Public Purpose (Expendable) Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Public Purpose (Expendable) Trust Fund

Other Controller-Approved Special Revenue Funds

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Controller-Approved Special Revenue Funds

Athletic / School-Sponsored Extra Curricular Activities Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Athletic / School-Sponsored Extra Curricular Activities Fund

Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

Capital Reserve Fund - \$ 1431

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

Long-Term Indebtedness06/30/2022 Estimate06/30/2023 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund**Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund**Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

Investment Trust Fund

06/30/2022 Estimate

06/30/2023 Projection

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Activity Fund

Other Agency Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Long-Term Indebtedness		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$269,469,600	\$267,618,258

Short-Term Payables

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	19,016,481	18,963,328
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	\$19,016,481	\$18,963,328
TOTAL INDEBTEDNESS	\$288,486,081	\$286,581,586

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
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

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

\$137,417 \$61,942

\$137,417 \$61,942

137,417 61,942

Description

Nonspecial Education Special Education

2000 Support Services

2100 Support Services - Students

100 Personnel Services - Salaries	81,498	36,736
200 Personnel Services - Employee Benefits	55,919	25,206

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

\$137,417 \$61,942

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

<u>Description</u>		<u>Nonspecial Education</u>	<u>Special Education</u>
Total Other Support Services			
Total Support Services		\$137,417	\$61,942
TOTAL EXPENDITURES		\$137,417	\$61,942

7000 Revenue from State Sources
Total Revenue from State Sources
TOTAL REVENUES

<u>Nonspecial Education</u>	<u>Special Education</u>
\$20,379	\$9,186
\$20,379	\$9,186

7000 Revenue from State Sources

7810 State Share of Social Security and Medicare Taxes

7820 State Share of Retirement Contributions

Total Revenue from State Sources

TOTAL REVENUES

Nonspecial Education

Special Education

3,633

1,638

16,746

7,548

\$20,379

\$9,186

\$20,379

\$9,186

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	14,762,677
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$14,762,677
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$14,762,677

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	The fund balance is a direct result of additional one time revenue coupled with one time transportation expense savings from the district being closed during COVID.

<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	14,762,676	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$14,762,676</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	118,803,945	
7000 Revenue from State Sources	249,904,112	
8000 Revenue from Federal Sources	26,563,676	
9000 Other Financing Sources	315,000	
Total Estimated Revenues And Other Financing Sources		<u>\$395,586,733</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$410,349,409</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	97,248,945
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	135,000
6140 Current Act 511 Taxes - Flat Rate Assessments	510,000
6150 Current Act 511 Taxes - Proportional Assessments	11,700,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	4,350,000
6500 Earnings on Investments	360,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	3,200,000
6910 Rentals	70,000
6920 Contributions and Donations from Private Sources	500,000
6990 Refunds and Other Miscellaneous Revenue	400,000
REVENUE FROM LOCAL SOURCES	\$118,803,945
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	155,869,297
7112 Basic Education Funding-Social Security	8,406,637
7271 Special Education funds for School-Aged Pupils	12,983,321
7311 Pupil Transportation Subsidy	3,100,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	4,315,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	321,483
7340 State Property Tax Reduction Allocation	12,145,153
7505 Ready to Learn Block Grant	13,914,767
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	101,000
7820 State Share of Retirement Contributions	38,747,454
REVENUE FROM STATE SOURCES	\$249,904,112
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	12,696,846
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	1,194,799
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	545,102
8517 NCLB, Title IV - 21st Century Schools	2,397,000
8519 NCLB, Title VI - Flexibility and Accountability	873,262
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	1,502,758
8732 ARRA - Qualified School Construction Bonds (QSCB)	770,000
8733 ARRA - Qualified Zone Academy Bonds (QZAB)	90,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	4,763,519
8746 ARP IDEA	730,390
8830 Medical Assistance Reimbursements (Access) - Early Intervention	1,000,000
REVENUE FROM FEDERAL SOURCES	\$26,563,676
OTHER FINANCING SOURCES	
9350 Enterprise Fund Transfers	315,000
OTHER FINANCING SOURCES	\$315,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	395,586,733

Act 1 Index (current): 5.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$97,248,945	
Amount of Tax Relief for Homestead Exclusions	<u>\$12,145,153</u>	
Total Approx. Tax Revenue:	\$109,394,098	
Approx. Tax Levy for Tax Rate Calculation:	\$115,601,477	
	Lehigh	Total
<hr/>		
2021-22 Data		
a. Assessed Value	\$5,069,295,200	\$5,069,295,200
b. Real Estate Mills	21.5036	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$5,122,163,508	\$5,122,163,508
d. Assessed Value	\$5,105,350,700	\$5,105,350,700
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2021-22 Calculations		
f. 2021-22 Tax Levy	\$109,008,096	\$109,008,096
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2021-22 Tax Levy	\$109,008,096	\$109,008,096
(f Total * g)		
i. Base Mills Subject to Index	21.5036	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.00000%	94.00000%
k. Tax Levy Needed	\$115,601,477	\$115,601,477
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	22.6432	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$115,601,477	\$115,601,477
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$103,456,324
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$97,248,945
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$97,248,945	
Amount of Tax Relief for Homestead Exclusions	<u>\$12,145,153</u>	
Total Approx. Tax Revenue:	\$109,394,098	
Approx. Tax Levy for Tax Rate Calculation:	\$115,601,477	
	Lehigh	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	22.6432	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$115,601,477	\$115,601,477
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	\$35,491.58	
Number of Homestead/Farmstead Properties	15081	15081
Median Assessed Value of Homestead Properties		\$109,400

Act 1 Index (current): 5.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$97,248,945	
Amount of Tax Relief for Homestead Exclusions	<u>\$12,145,153</u>	
Total Approx. Tax Revenue:	\$109,394,098	
Approx. Tax Levy for Tax Rate Calculation:	\$115,601,477	
	Lehigh	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$12,145,153	Lowering RE Tax Rate	\$12,145,153
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions			
Amount of Tax Relief from State/Local Sources			\$12,145,153

CODE								
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for</u>	<u>Tax Levy Minus Homestead</u>		<u>Net Tax Revenue</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Homestead Exclusions</u>	<u>Exclusions</u>	<u>Percent Collected</u>	<u>Generated By Mills</u>	
Lehigh	5,105,350,700	22.6432	115,601,477			94.00000%		
Totals:	5,105,350,700		115,601,477	-	12,145,153	=	103,456,324	X
							94.00000%	=
								97,248,945
				<u>Rate</u>			<u>Estimated Revenue</u>	
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00			135,000	
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	325,000	325,000	
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						510,000	510,000	
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%	9,950,000	9,950,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	1,750,000	1,750,000	
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						11,700,000	11,700,000	
Total Act 511, Current Taxes							12,210,000	
		Act 511 Tax Limit -->		5,122,163,508 X		12	61,465,962	
				Market Value		Mills	(511 Limit)	

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Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u>									
	Lehigh	21.5036	22.6432	5.30%	Yes	5.3%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.3%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	5.3%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.3%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.3%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	181,524,101
1200 Special Programs - Elementary / Secondary	71,683,876
1300 Vocational Education	9,266,640
1400 Other Instructional Programs - Elementary / Secondary	2,843,056
1500 Nonpublic School Programs	424,043
1600 Adult Education Programs	1,692,502
1700 Higher Education Programs for Secondary Students	442,000
Total Instruction	\$267,876,218
2000 Support Services	
2100 Support Services - Students	18,035,349
2200 Support Services - Instructional Staff	5,731,940
2300 Support Services - Administration	27,197,683
2400 Support Services - Pupil Health	5,303,170
2500 Support Services - Business	3,702,438
2600 Operation and Maintenance of Plant Services	21,506,728
2700 Student Transportation Services	12,520,255
2800 Support Services - Central	7,633,500
2900 Other Support Services	125,000
Total Support Services	\$101,756,063
3000 Operation of Non-Instructional Services	
3200 Student Activities	3,529,545
3300 Community Services	1,941,372
Total Operation of Non-Instructional Services	\$5,470,917
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	250,000
Total Facilities Acquisition, Construction and Improvement Services	\$250,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	19,753,285
5200 Interfund Transfers - Out	480,249
Total Other Expenditures and Financing Uses	\$20,233,534
Total Estimated Expenditures and Other Financing Uses	\$395,586,732

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	72,573,975
200 Personnel Services - Employee Benefits	55,136,448
300 Purchased Professional and Technical Services	3,445,970
400 Purchased Property Services	4,251
500 Other Purchased Services	46,336,341
600 Supplies	3,954,966
700 Property	56,200
800 Other Objects	15,950
Total Regular Programs - Elementary / Secondary	\$181,524,101
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	27,238,898
200 Personnel Services - Employee Benefits	18,946,114
300 Purchased Professional and Technical Services	7,605,000
500 Other Purchased Services	17,827,477
600 Supplies	65,987
800 Other Objects	400
Total Special Programs - Elementary / Secondary	\$71,683,876
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	897,889
200 Personnel Services - Employee Benefits	813,827
300 Purchased Professional and Technical Services	2,000
500 Other Purchased Services	7,519,329
600 Supplies	33,595
Total Vocational Education	\$9,266,640
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,461,151
200 Personnel Services - Employee Benefits	1,185,361
300 Purchased Professional and Technical Services	119,019
500 Other Purchased Services	18,150
600 Supplies	58,270
800 Other Objects	1,105
Total Other Instructional Programs - Elementary / Secondary	\$2,843,056
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	356,324
500 Other Purchased Services	3,604
600 Supplies	64,115
Total Nonpublic School Programs	\$424,043
1600 <u>Adult Education Programs</u>	
100 Personnel Services - Salaries	19,951
200 Personnel Services - Employee Benefits	8,561
500 Other Purchased Services	1,663,990
Total Adult Education Programs	\$1,692,502

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<u>Description</u>		<u>Amount</u>
1700 <u>Higher Education Programs for Secondary Students</u>		
500 Other Purchased Services		390,000
600 Supplies		52,000
Total Higher Education Programs for Secondary Students		\$442,000
Total Instruction		\$267,876,218
2000 <u>Support Services</u>		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		9,522,128
200 Personnel Services - Employee Benefits		8,286,826
300 Purchased Professional and Technical Services		130,775
500 Other Purchased Services		31,850
600 Supplies		63,505
800 Other Objects		265
Total Support Services - Students		\$18,035,349
2200 <u>Support Services - Instructional Staff</u>		
100 Personnel Services - Salaries		2,382,809
200 Personnel Services - Employee Benefits		1,817,477
300 Purchased Professional and Technical Services		1,247,348
400 Purchased Property Services		1,200
500 Other Purchased Services		77,124
600 Supplies		203,887
800 Other Objects		2,095
Total Support Services - Instructional Staff		\$5,731,940
2300 <u>Support Services - Administration</u>		
100 Personnel Services - Salaries		16,235,712
200 Personnel Services - Employee Benefits		9,378,399
300 Purchased Professional and Technical Services		978,050
400 Purchased Property Services		7,200
500 Other Purchased Services		241,520
600 Supplies		268,554
700 Property		7,249
800 Other Objects		80,999
Total Support Services - Administration		\$27,197,683
2400 <u>Support Services - Pupil Health</u>		
100 Personnel Services - Salaries		2,766,647
200 Personnel Services - Employee Benefits		2,509,173
400 Purchased Property Services		2,000
500 Other Purchased Services		200
600 Supplies		25,150
Total Support Services - Pupil Health		\$5,303,170
2500 <u>Support Services - Business</u>		
100 Personnel Services - Salaries		1,262,441
200 Personnel Services - Employee Benefits		1,172,771
300 Purchased Professional and Technical Services		618,387

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<u>Description</u>		<u>Amount</u>
400	Purchased Property Services	55,000
500	Other Purchased Services	385,339
600	Supplies	188,500
800	Other Objects	20,000
Total Support Services - Business		\$3,702,438
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	7,899,097
200	Personnel Services - Employee Benefits	6,307,825
300	Purchased Professional and Technical Services	351,900
400	Purchased Property Services	3,371,075
500	Other Purchased Services	481,544
600	Supplies	2,866,687
700	Property	207,500
800	Other Objects	21,100
Total Operation and Maintenance of Plant Services		\$21,506,728
2700 <u>Student Transportation Services</u>		
100	Personnel Services - Salaries	59,739
200	Personnel Services - Employee Benefits	55,496
300	Purchased Professional and Technical Services	89,300
500	Other Purchased Services	12,315,720
Total Student Transportation Services		\$12,520,255
2800 <u>Support Services - Central</u>		
100	Personnel Services - Salaries	2,149,866
200	Personnel Services - Employee Benefits	1,344,626
300	Purchased Professional and Technical Services	509,028
400	Purchased Property Services	343,500
500	Other Purchased Services	557,700
600	Supplies	769,655
700	Property	1,957,100
800	Other Objects	2,025
Total Support Services - Central		\$7,633,500
2900 <u>Other Support Services</u>		
500	Other Purchased Services	125,000
Total Other Support Services		\$125,000
Total Support Services		\$101,756,063
3000 <u>Operation of Non-Instructional Services</u>		
3200 <u>Student Activities</u>		
100	Personnel Services - Salaries	2,028,783
200	Personnel Services - Employee Benefits	635,915
300	Purchased Professional and Technical Services	106,850
400	Purchased Property Services	29,700
500	Other Purchased Services	596,197
600	Supplies	114,700
800	Other Objects	17,400

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<u>Description</u>	<u>Amount</u>
Total Student Activities	\$3,529,545
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	41,360
200 Personnel Services - Employee Benefits	17,748
300 Purchased Professional and Technical Services	44,781
500 Other Purchased Services	9,989
600 Supplies	127,494
800 Other Objects	1,700,000
Total Community Services	\$1,941,372
Total Operation of Non-Instructional Services	\$5,470,917
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	250,000
Total Facilities Acquisition, Construction and Improvement Services	\$250,000
Total Facilities Acquisition, Construction and Improvement Services	\$250,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	11,219,461
900 Other Uses of Funds	8,533,824
Total Debt Service / Other Expenditures and Financing Uses	\$19,753,285
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	480,249
Total Interfund Transfers - Out	\$480,249
Total Other Expenditures and Financing Uses	\$20,233,534
TOTAL EXPENDITURES	\$395,586,732

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Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	50,107,580	50,107,580
Public Purpose (Expendable) Trust Fund	765,099	765,099
Other Comptroller-Approved Special Revenue Funds	312,000	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	10,974,676	11,343,867
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	8,770	8,770
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	358,170	348,170
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$62,615,295	\$62,947,486

Long-Term Investments

	06/30/2022 Estimate	06/30/2023 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>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$62,615,295	\$62,947,486

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	269,469,600	267,618,258
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$269,469,600	\$267,618,258
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$269,469,600	\$267,618,258

LEA : 121390302 Allentown City SD

<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	19,016,481	18,963,328
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	\$19,016,481	\$18,963,328
TOTAL INDEBTEDNESS	\$288,486,081	\$286,581,586

<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	137,417	61,942
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	\$137,417	\$61,942
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	\$137,417	\$61,942

<u>Description</u>		<u>Nonspecial Education</u>	<u>Special Education</u>
2000 Support Services			
2100 <u>Support Services - Students</u>			
100 Personnel Services - Salaries		81,498	36,736
200 Personnel Services - Employee Benefits		55,919	25,206
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		\$137,417	\$61,942
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	\$137,417	\$61,942
TOTAL EXPENDITURES	\$137,417	\$61,942

	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
Total Revenue from State Sources	\$20,379	\$9,186
TOTAL REVENUES	\$20,379	\$9,186

	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
7810 State Share of Social Security and Medicare Taxes	3,633	1,638
7820 State Share of Retirement Contributions	16,746	7,548
Total Revenue from State Sources	\$20,379	\$9,186
TOTAL REVENUES	\$20,379	\$9,186

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	14,762,677
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$14,762,677
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$14,762,677