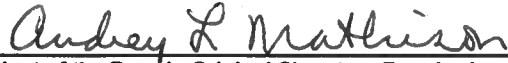


FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

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

President of the Board - Original Signature Required

Date

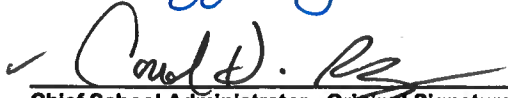
6/27/23



Secretary of the Board - Original Signature Required

Date

6/27/23



Chief School Administrator - Original Signature Required

Date

6/27/2023

Diane J Richards

Contact Person

(484)765-4011

Extn :

Telephone

Extension

richardsd@allentownsd.org

Email Address

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

24 PS 6-688

(10/2010)

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

Total Budgeted Expenditures

**Fund Balance % Limit
(less than)**

Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

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

Yes

No ☒

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

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

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

Yes

No ☒

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/27/2023
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DUE DATE: AUGUST 15, 2023

FOR PUBLIC INSPECTION OF 2023-2024 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 6/27/23
---	------------------------

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

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Prudent safeguard against unforeseen expenses during the year. Additional funding for unplanned/carryover ARP expenses.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	This amount is below the 8% legal cap and is retained by the district to have cash if needed for delays in local, state, or federal funding. The unassigned fund balance also provides flexibility in terms of tax increases.

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	304,316	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	37,120,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$37,120,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	123,299,808	
7000 Revenue from State Sources	278,523,407	
8000 Revenue from Federal Sources	62,676,785	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$464,500,000</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$501,620,000</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	98,884,808
6113 Public Utility Realty Taxes	100,000
6114 Payments in Lieu of Current Taxes - State / Local	230,000
6120 Current Per Capita Taxes, Section 679	100,000
6140 Current Act 511 Taxes - Flat Rate Assessments	285,000
6150 Current Act 511 Taxes - Proportional Assessments	13,250,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	4,600,000
6500 Earnings on Investments	1,750,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	3,200,000
6910 Rentals	100,000
6920 Contributions and Donations from Private Sources	100,000
6940 Tuition from Patrons	200,000
6990 Refunds and Other Miscellaneous Revenue	500,000
REVENUE FROM LOCAL SOURCES	\$123,299,808
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	182,154,212
7112 Basic Education Funding-Social Security	8,605,108
7160 Tuition for Orphans Subsidy	400,000
7250 Migratory Children	4,500
7271 Special Education funds for School-Aged Pupils	14,848,227
7311 Pupil Transportation Subsidy	3,500,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	4,250,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	350,000
7340 State Property Tax Reduction Allocation	12,151,460
7505 Ready to Learn Block Grant	13,914,000
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	101,000
7820 State Share of Retirement Contributions	38,244,900
REVENUE FROM STATE SOURCES	\$278,523,407
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	12,793,622
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	863,097
8516 Title III - Language Instruction for English Learners and Immigrant Students	545,102
8517 Title IV - 21st Century Schools	3,709,831

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	1,705,133
8732 ARRA - Qualified School Construction Bonds (QSCB)	770,000
8733 ARRA - Qualified Zone Academy Bonds (QZAB)	90,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	41,200,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,000,000
REVENUE FROM FEDERAL SOURCES	\$62,676,785
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	464,500,000

Act 1 Index (current): 6.3%

Calculation Method:		Rate	
Approx. Tax Revenue from RE Taxes:		\$98,884,808	
Amount of Tax Relief for Homestead Exclusions		<u>\$12,169,872</u>	
Total Approx. Tax Revenue:		\$111,054,680	
Approx. Tax Levy for Tax Rate Calculation:		\$116,237,640	
		Lehigh	Total
<hr/>			
2022-23 Data			
a. Assessed Value		\$5,105,350,700	\$5,105,350,700
b. Real Estate Mills		22.6432	
I. 2023-24 Data			
c. 2021 STEB Market Value		\$5,127,830,415	\$5,127,830,415
d. Assessed Value		\$5,133,445,800	\$5,133,445,800
e. Assessed Value of New Constr/ Renov		\$0	\$0
<hr/>			
2022-23 Calculations			
f. 2022-23 Tax Levy		\$115,601,477	\$115,601,477
(a * b)			
2023-24 Calculations			
g. Percent of Total Market Value		100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy		\$115,601,477	\$115,601,477
(f Total * g)			
i. Base Mills Subject to Index		22.6432	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage		95.01963%	95.01963%
k. Tax Levy Needed		\$116,237,640	\$116,237,640
(Approx. Tax Levy * g)			
I. 2023-24 Real Estate Tax Rate		22.6432	
(k / d * 1000)			
m. Tax Levy Generated by Mills		\$116,237,640	\$116,237,640
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$104,067,768
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$98,884,808
(n * Est. Pct. Collection)			

Act 1 Index (current): 6.3%

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

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	24.0697	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$123,560,500	\$123,560,500
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$36,201.00	
Number of Homestead/Farmstead Properties	14813	14813
Median Assessed Value of Homestead Properties		\$109,400

Act 1 Index (current): 6.3%

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

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

CODE								
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>					
Lehigh	5,133,445,800	22.6432	116,237,640				95.01963%	
Totals:	5,133,445,800		116,237,640	-	12,169,872	=	104,067,768 X	95.01963% = 98,884,808
				<u>Rate</u>	<u>Estimated Revenue</u>			
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	100,000			
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6141	Current Act 511 Per Capita Taxes			\$10.00	\$0.00	100,000	100,000	
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	185,000	185,000	
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0	
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0	
Total Current Act 511 Taxes – Flat Rate Assessments						285,000	285,000	
6150	<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%	11,250,000	11,250,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	2,000,000	2,000,000	
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0	
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0	0	
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0	
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0	0	
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0	
Total Current Act 511 Taxes – Proportional Assessments						13,250,000	13,250,000	
Total Act 511, Current Taxes							13,535,000	
Act 511 Tax Limit -->					5,127,830,415 X	12	61,533,965	
					Market Value	Mills	(511 Limit)	

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

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

LEA : 121390302 Allentown City SD

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

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

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

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

LEA : 121390302 Allentown City SD

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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	50,000,000	50,000,000
Public Purpose (Expendable) Trust Fund	765,000	765,000
Other Comptroller-Approved Special Revenue Funds	285,000	285,000
Athletic / School-Sponsored Extra Curricular Activities Fund	89,000	89,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund	10,500,000	10,500,000
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	9,000	9,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	358,000	358,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$62,006,000	\$62,006,000

Long-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

LEA : 121390302 Allentown City SD

<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$62,006,000	\$62,006,000

LEA : 121390302 Allentown City SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	249,931,091	231,912,048
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$249,931,091	\$231,912,048
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$249,931,091	\$231,912,048

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<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	19,000,000	19,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$19,000,000	\$19,000,000
TOTAL INDEBTEDNESS	\$268,931,091	\$250,912,048

<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	99,950	113,390
2200 Support Services - Instructional Staff		
2300 Support Services - Administration		
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
Total Support Services	\$99,950	\$113,390
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	\$99,950	\$113,390

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits	58,406	66,260
300 Purchased Professional and Technical Services	41,544	47,130
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Students	\$99,950	\$113,390
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	\$99,950	\$113,390
TOTAL EXPENDITURES	\$99,950	\$113,390

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

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

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