

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

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

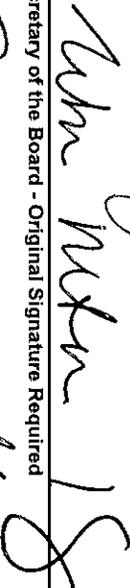
President of the Board - Original Signature Required



Date

7-1-2022

Secretary of the Board - Original Signature Required



Date

7/1/22

Chief School Administrator - Original Signature Required



Date

6-30-22

Contact Person

Telephone

(484)765-4011

Extn :

Contact Person

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

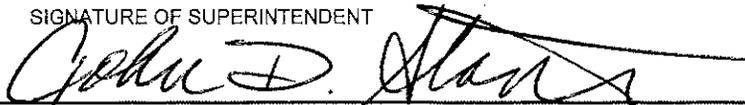
If yes, see information below, taken from the 2022-2023 General Fund Budget.

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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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 <i>Shirley A Witt</i>	DATE <i>July 1, 2022</i>
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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

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$14,762,676

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

7000 Revenue from State Sources

8000 Revenue from Federal Sources

9000 Other Financing Sources

118,803,945

249,904,112

26,563,676

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 II - 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

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)

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:

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 (l > p), (l - p))
 r. Maximum Tax Levy Based On Index \$115,601,477
 (p / 1000 * d) \$115,601,477
 s. Millage Rate within Index? Yes
 (if l > 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	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
6111	Current Real Estate Taxes		5,105,350,700	22.6432	115,601,477	12,145,153	103,456,324 X	94.000000%	97,248,945
Totals:			5,105,350,700		115,601,477			94.000000%	97,248,945
6120	Current Per Capita Taxes, Section 679								Estimated Revenue
6140	Current Act 511 Taxes--Flat Rate Assessments								135,000
6141	Current Act 511 Per Capita Taxes								Estimated Revenue
6142	Current Act 511 Occupation Taxes--Flat Rate								325,000
6143	Current Act 511 Local Services Taxes								0
6144	Current Act 511 Trailer Taxes								185,000
6145	Current Act 511 Business Privilege Taxes--Flat Rate								0
6146	Current Act 511 Mechanical Device Taxes--Flat Rate								0
6149	Current Act 511 Taxes, Other Flat Rate Assessments								0
	Total Current Act 511 Taxes--Flat Rate Assessments								510,000
6150	Current Act 511 Taxes--Proportional Assessments								Estimated Revenue
6151	Current Act 511 Earned Income Taxes								9,950,000
6152	Current Act 511 Occupation Taxes								0
6153	Current Act 511 Real Estate Transfer Taxes								1,750,000
6154	Current Act 511 Amusement Taxes								0
6155	Current Act 511 Business Privilege Taxes								0
6156	Current Act 511 Mechanical Device Taxes -- Percentage								0
6157	Current Act 511 Mercantile Taxes								0
6159	Current Act 511 Taxes, Other Proportional Assessments								0
	Total Current Act 511 Taxes--Proportional Assessments								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)

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	21.5036	22.6432	5.30%	Yes	5.3%				
6120	Current Per Capita Taxes, Section 679 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 Current Act 511 Taxes--Proportional Assessments	\$5.00	\$5.00	0.00%	Yes	5.3%				
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
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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
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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
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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	2,786,647
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

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

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

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

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

2900 Other Support Services

- 500 Other Purchased Services

125,000

\$125,000

Total Other Support Services

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

\$101,756,063

<u>Description</u>	<u>Amount</u>
Total Student Activities	\$3,529,545
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	\$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
5000 Other Expenditures and Financing Uses	\$250,000
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

Cash and Short-Term Investments

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

2022-2023 Final General Fund Budget
LEA : 121390302 Allentown City SD
Printed 6/30/2022 3:31:32 PM

Long-Term Investments

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

06/30/2022 Estimate

06/30/2023 Projection

\$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 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		

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 Indebtedness

06/30/2022 Estimate

06/30/2023 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

06/30/2022 Estimate

06/30/2023 Projection

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>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

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

Description

Total Other Support Services

Total Support Services

TOTAL EXPENDITURES

Nonspecial Education

Special Education

\$137,417

\$61,942

\$137,417

\$61,942

7000 Revenue from State Sources

Total Revenue from State Sources

TOTAL REVENUES

Nonspecial Education

Special Education

\$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

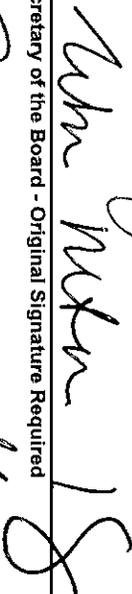
President of the Board - Original Signature Required



Date

7-1-2022

Secretary of the Board - Original Signature Required



Date

7/1/22

Chief School Administrator - Original Signature Required



Date

6-30-22

Contact Person

Arunyan Aristakesian

Telephone

(484)765-4011

Extn :

Telephone

Extension

Email Address

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

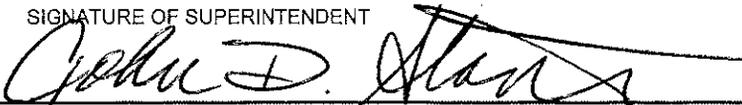
If yes, see information below, taken from the 2022-2023 General Fund Budget.

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**

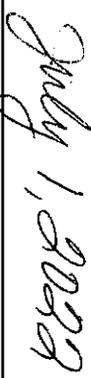
24 PS 6-687(a)(1)

(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

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

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

7000 Revenue from State Sources

8000 Revenue from Federal Sources

9000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

14,762,676

\$14,762,676

118,803,945

249,904,112

26,563,676

315,000

\$395,586,733

\$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 II - 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

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)

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

\$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 (l > p), (l - p))

r. Maximum Tax Levy Based On Index

\$115,601,477

(p / 1000 * d)

\$115,601,477

s. Millage Rate within Index?

Yes

(if l > 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

AUN: 121390302 Allentown City SD

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

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

Page - 3 of 3

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	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	Estimated Revenue
6111	Current Real Estate Taxes		5,105,350,700	22.6432	115,601,477	12,145,153	103,456,324 X	94.000000%	97,248,945	
Totals:			5,105,350,700		115,601,477				97,248,945	
6120	Current Per Capita Taxes, Section 679								Estimated Revenue	135,000
6140	Current Act 511 Taxes--Flat Rate Assessments								Estimated Revenue	325,000
6141	Current Act 511 Per Capita Taxes									0
6142	Current Act 511 Occupation Taxes--Flat Rate									185,000
6143	Current Act 511 Local Services Taxes									0
6144	Current Act 511 Trailer Taxes									0
6145	Current Act 511 Business Privilege Taxes--Flat Rate									0
6146	Current Act 511 Mechanical Device Taxes--Flat Rate									0
6149	Current Act 511 Taxes, Other Flat Rate Assessments									0
	Total Current Act 511 Taxes--Flat Rate Assessments									510,000
6150	Current Act 511 Taxes--Proportional Assessments									9,950,000
6151	Current Act 511 Earned Income Taxes									0
6152	Current Act 511 Occupation Taxes									1,750,000
6153	Current Act 511 Real Estate Transfer Taxes									0
6154	Current Act 511 Amusement Taxes									0
6155	Current Act 511 Business Privilege Taxes									0
6156	Current Act 511 Mechanical Device Taxes -- Percentage									0
6157	Current Act 511 Mercantile Taxes									0
6159	Current Act 511 Taxes, Other Proportional Assessments									0
	Total Current Act 511 Taxes--Proportional Assessments									11,700,000
	Total Act 511, Current Taxes									12,210,000
										61,465,962
										(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
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	Current Real Estate Taxes Lehigh	21.5036	22.6432	5.30%	Yes	5.3%				
6120	Current Per Capita Taxes, Section 679 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 Current Act 511 Taxes--Proportional Assessments	\$5.00	\$5.00	0.00%	Yes	5.3%				
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

Description

Amount

1700 Higher Education Programs for Secondary Students

- 500 Other Purchased Services
- 600 Supplies

390,000
 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
- 200 Personnel Services - Employee Benefits
- 300 Purchased Professional and Technical Services
- 500 Other Purchased Services
- 600 Supplies
- 800 Other Objects

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
- 200 Personnel Services - Employee Benefits
- 300 Purchased Professional and Technical Services
- 400 Purchased Property Services
- 500 Other Purchased Services
- 600 Supplies
- 800 Other Objects

2,382,809
 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
- 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

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
- 200 Personnel Services - Employee Benefits
- 400 Purchased Property Services
- 500 Other Purchased Services
- 600 Supplies

2,786,647
 2,509,173
 2,000
 200
 25,150

Total Support Services - Pupil Health

\$5,303,170

2500 Support Services - Business

- 100 Personnel Services - Salaries
- 200 Personnel Services - Employee Benefits
- 300 Purchased Professional and Technical Services

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

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

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

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

2900 Other Support Services

- 500 Other Purchased Services

125,000

\$125,000

Total Other Support Services

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

\$101,756,063

<u>Description</u>	<u>Amount</u>
Total Student Activities	\$3,529,545
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	\$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
5000 Other Expenditures and Financing Uses	\$250,000
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

Cash and Short-Term Investments

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

06/30/2022 Estimate

06/30/2023 Projection

\$62,615,295

\$62,947,486

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

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			

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 Indebtedness

06/30/2022 Estimate

06/30/2023 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

06/30/2022 Estimate

06/30/2023 Projection

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>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

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

Description

Nonspecial Education

Special Education

Total Other Support Services

Total Support Services

TOTAL EXPENDITURES

\$137,417

\$137,417

\$61,942

\$61,942

7000 Revenue from State Sources

Total Revenue from State Sources

TOTAL REVENUES

Nonspecial Education

Special Education

\$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

	<u>Nonspecial Education</u>	<u>Special Education</u>
	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

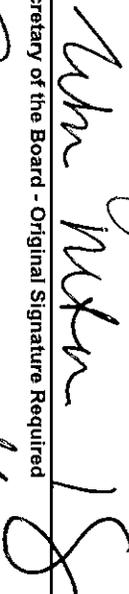
President of the Board - Original Signature Required



Date

7-1-2022

Secretary of the Board - Original Signature Required



Date

7/1/22

Chief School Administrator - Original Signature Required



Date

6-30-22

Contact Person

Telephone

(484)765-4011

Extn :

Contact Person

Telephone

Extension

Email Address

aristakesiana@allentownsd.org

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

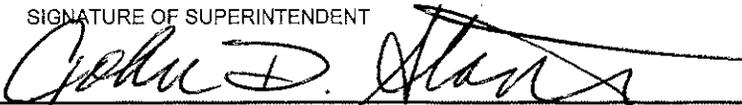
If yes, see information below, taken from the 2022-2023 General Fund Budget.

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
---	-----------------

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 <i>Shirley A Witt</i>	DATE <i>July 1, 2022</i>
---	---------------------------------

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
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	\$14,762,676
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 II - 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

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)

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

\$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 (l > p), (l - p))

r. Maximum Tax Levy Based On Index

\$115,601,477

(p / 1000 * d)

\$115,601,477

s. Millage Rate within Index?

Yes

(if l > 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	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	Estimated Revenue			
6111	Current Real Estate Taxes		5,105,350,700	22.6432	115,601,477	12,145,153	103,456,324	94.000000%	97,248,945				
Totals:			5,105,350,700		115,601,477		103,456,324	94.000000%	97,248,945				
6120	Current Per Capita Taxes, Section 679								Estimated Revenue	135,000			
6140	Current Act 511 Taxes--Flat Rate Assessments								Estimated Revenue	325,000			
6141	Current Act 511 Per Capita Taxes									0			
6142	Current Act 511 Occupation Taxes--Flat Rate									185,000			
6143	Current Act 511 Local Services Taxes									0			
6144	Current Act 511 Trailer Taxes									0			
6145	Current Act 511 Business Privilege Taxes--Flat Rate									0			
6146	Current Act 511 Mechanical Device Taxes--Flat Rate									0			
6149	Current Act 511 Taxes, Other Flat Rate Assessments									0			
	Total Current Act 511 Taxes--Flat Rate Assessments									510,000			
6150	Current Act 511 Taxes--Proportional Assessments									9,950,000			
6151	Current Act 511 Earned Income Taxes									0			
6152	Current Act 511 Occupation Taxes									1,750,000			
6153	Current Act 511 Real Estate Transfer Taxes									0			
6154	Current Act 511 Amusement Taxes									0			
6155	Current Act 511 Business Privilege Taxes									0			
6156	Current Act 511 Mechanical Device Taxes -- Percentage									0			
6157	Current Act 511 Mercantile Taxes									0			
6159	Current Act 511 Taxes, Other Proportional Assessments									0			
	Total Current Act 511 Taxes--Proportional Assessments									11,700,000			
	Total Act 511, Current Taxes									12,210,000			
		Act 511 Tax Limit -->					5,122,163,508	X	Market Value	12	Mills	61,465,962	(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
		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	56,136,448
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 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
- 600 Supplies

Total Higher Education Programs for Secondary Students

390,000
 52,000
\$442,000

\$267,876,218

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

9,522,128
 8,286,826
 130,775
 31,850
 63,505
 265
\$18,035,349

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

2,382,809
 1,817,477
 1,247,348
 1,200
 77,124
 203,887
 2,095
\$5,731,940

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

16,235,712
 9,378,399
 978,050
 7,200
 241,520
 268,554
 7,249
 80,999
\$27,197,683

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

2,786,647
 2,509,173
 2,000
 200
 25,150
\$5,303,170

2500 Support Services - Business

- 100 Personnel Services - Salaries
- 200 Personnel Services - Employee Benefits
- 300 Purchased Professional and Technical Services

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	\$3,529,545
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	\$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
5000 Other Expenditures and Financing Uses	\$250,000
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

Cash and Short-Term Investments

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

06/30/2022 Estimate

06/30/2023 Projection

\$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
 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

\$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

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 Indebtedness

06/30/2022 Estimate

06/30/2023 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

06/30/2022 Estimate

06/30/2023 Projection

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>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

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

Description

Total Other Support Services

Total Support Services

TOTAL EXPENDITURES

Nonspecial Education

Special Education

\$137,417

\$61,942

\$137,417

\$61,942

7000 Revenue from State Sources

Total Revenue from State Sources

TOTAL REVENUES

Nonspecial Education

Special Education

\$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>

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
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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		
II. g. Percent of Total Market Value	100.00000%	100.00000%
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
(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)		

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
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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

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Lehigh	5,105,350,700	22.6432	115,601,477			94.00000%	
Totals:	5,105,350,700		115,601,477	12,145,153	103,456,324	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>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$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
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	9,950,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	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
Total Current Act 511 Taxes -- Proportional Assessments			11,700,000
Total Act 511, Current Taxes			12,210,000
Act 511 Tax Limit -->		5,122,163,508 X	12
		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
		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 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$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 <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.3%				
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%				

<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

2022-2023 Final General Fund Budget

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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

<u>Description</u>	<u>Amount</u>
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

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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

<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 <u>Facilities Acquisition, Construction and Improvement Services</u>	
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 <u>Other Expenditures and Financing Uses</u>	
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

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		

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

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		

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 Indebtedness

06/30/2022 Estimate

06/30/2023 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

06/30/2022 Estimate

06/30/2023 Projection

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

Short-Term Payables

06/30/2022 Estimate

06/30/2023 Projection

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
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