

FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

A. Nowell

President of the Board - Original Signature Required

Date 5/23/24

Ronald Jimenez

Secretary of the Board - Original Signature Required

Date 5/23/24

Carl D. Bick

Chief School Administrator - Original Signature Required

Date 5/28/2024

Josephine Cacace

Contact Person

Telephone (484)765-4024

Extn :

Extension

cacacej@allentownsd.org

Email Address

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CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2024-2025 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 2024-2025 (compared to 2023-2024)? Yes
No

If yes, see information below, taken from the 2024-2025 General Fund Budget.

Total Budgeted Expenditures	\$436828752
Ending Unassigned Fund Balance	\$31646939
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.24%

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
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DUE DATE: AUGUST 15, 2024

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2024-2025 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Allentown City SD	County : Lehigh	AUN Number : 121390302
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

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

Val Number

Description

Justification

<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	31,646,939
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$31,646,939</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	123,789,665
7000 Revenue from State Sources	291,562,302
8000 Revenue from Federal Sources	21,476,785
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$436,828,752</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$468,475,691</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	97,014,880
6112 Interim Real Estate Taxes	2,072,279
6113 Public Utility Realty Taxes	100,000
6114 Payments in Lieu of Current Taxes - State / Local	230,000
6140 Current Act 511 Taxes - Flat Rate Assessments	285,000
6150 Current Act 511 Taxes - Proportional Assessments	13,640,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	4,600,000
6500 Earnings on Investments	1,750,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	3,197,506
6910 Rentals	100,000
6920 Contributions and Donations from Private Sources	100,000
6940 Tuition from Patrons	200,000
6990 Refunds and Other Miscellaneous Revenue	500,000
REVENUE FROM LOCAL SOURCES	\$123,789,665
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	193,013,603
7112 Basic Education Funding-Social Security	8,905,108
7160 Tuition for Orphans Subsidy	400,000
7250 Migratory Children	4,500
7271 Special Education funds for School-Aged Pupils	14,848,227
7311 Pupil Transportation Subsidy	4,100,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	4,250,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	350,000
7350 Sewage Treatment Operations / Environmental Subsidies	12,151,460
7505 Ready to Learn Block Grant	14,743,504
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	101,000
7820 State Share of Retirement Contributions	38,694,900
REVENUE FROM STATE SOURCES	\$291,562,302
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	12,793,622
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	863,097
8516 Title III - Language Instruction for English Learners and Immigrant Students	545,102
8517 Title IV - 21st Century Schools	3,709,831

Amount

REVENUE FROM FEDERAL SOURCES

8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	1,705,133
8732 ARRA - Qualified School Construction Bonds (QSCB)	770,000
8733 ARRA - Qualified Zone Academy Bonds (QZAB)	90,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,000,000

REVENUE FROM FEDERAL SOURCES **\$21,476,785**

TOTAL ESTIMATED REVENUES AND OTHER SOURCES **436,828,752**

Act 1 Index (current): 8.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$97,014,880

Amount of Tax Relief for Homestead Exclusions \$0

Total Approx. Tax Revenue: \$97,014,880

Approx. Tax Levy for Tax Rate Calculation: \$116,235,348

Lehigh

Total

2023-24 Data		
a. Assessed Value	\$5,133,445,800	\$5,133,445,800
b. Real Estate Mills	22.6432	
I. 2024-25 Data		
c. 2022 STEB Market Value	\$5,798,298,081	\$5,798,298,081
d. Assessed Value	\$5,133,344,580	\$5,133,344,580
e. Assessed Value of New Constr/ Renov	\$0	\$0
2023-24 Calculations		
f. 2023-24 Tax Levy	\$116,237,640	\$116,237,640
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$116,237,640	\$116,237,640
(f Total * g)		
i. Base Mills Subject to Index	22.6432	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	83.46418%	83.46418%
k. Tax Levy Needed	\$116,235,348	\$116,235,348
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	22.6432	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$116,235,348	\$116,235,348
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$116,235,348
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$97,014,880
(n * Est. Pct. Collection)		

Act 1 Index (current): 8.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$97,014,880	
Amount of Tax Relief for Homestead Exclusions	\$0	
Total Approx. Tax Revenue:	\$97,014,880	
Approx. Tax Levy for Tax Rate Calculation:	\$116,235,348	
	Lehigh	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	24.4999	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$125,766,429	\$125,766,429
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	\$952.01	
Number of Homestead/Farmstead Properties	14848	14848
Median Assessed Value of Homestead Properties		\$109,850

Act 1 Index (current): 8.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$97,014,880
Amount of Tax Relief for Homestead Exclusions	<u>\$0</u>
Total Approx. Tax Revenue:	\$97,014,880
Approx. Tax Levy for Tax Rate Calculation:	\$116,235,348
	Lehigh

Total

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

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Lehigh	5,133,344,580	22.6432	116,235,348			83.46418%	
Totals:	5,133,344,580		116,235,348	0 =	116,235,348 X	83.46418%	= 97,014,880

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$10.00	\$0.00	285,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
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 285,000 285,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.050%	0.000%	13,640,000	13,640,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.000%	0.000%	0	0
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 13,640,000 13,640,000

Total Act 511, Current Taxes 13,925,000

Act 511 Tax Limit -->	5,798,298,081 X	12	69,579,577
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2023-24 (Rebalanced)	2024-25	Percent Change in Rate			2023-24 (Rebalanced)	2024-25		
6111	<u>Current Real Estate Taxes</u> Lehigh	22.6432	22.6432	0.00%	Yes	8.2%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$0.00	-100.00%	Yes	8.2%				
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	8.2%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$0.00	-100.00%	Yes	8.2%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.050%	-90.00%	Yes	8.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	-100.00%	Yes	8.2%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	182,496,948
1200 Special Programs - Elementary / Secondary	78,296,532
1300 Vocational Education	9,524,823
1400 Other Instructional Programs - Elementary / Secondary	3,564,877
1500 Nonpublic School Programs	792,323
1600 Adult Education Programs	1,745,122
1700 Higher Education Programs for Secondary Students	499,502
1800 Pre-Kindergarten	1,056,209
Total Instruction	\$277,976,336
2000 Support Services	
2100 Support Services - Students	18,993,780
2200 Support Services - Instructional Staff	5,453,849
2300 Support Services - Administration	22,610,324
2400 Support Services - Pupil Health	5,515,004
2500 Support Services - Business	3,363,711
2600 Operation and Maintenance of Plant Services	32,347,921
2700 Student Transportation Services	15,158,753
2800 Support Services - Central	9,691,048
2900 Other Support Services	131,274
Total Support Services	\$113,265,664
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,177,968
3300 Community Services	735,527
Total Operation of Non-Instructional Services	\$2,913,495
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	978,091
Total Facilities Acquisition, Construction and Improvement Services	\$978,091
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	15,068,843
5200 Interfund Transfers - Out	19,999,417
5900 Budgetary Reserve	6,626,906
Total Other Expenditures and Financing Uses	\$41,695,166
Total Estimated Expenditures and Other Financing Uses	\$436,828,752

2024-2025 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	73,506,172
200 Personnel Services - Employee Benefits	49,638,493
300 Purchased Professional and Technical Services	5,898,474
400 Purchased Property Services	9,883
500 Other Purchased Services	51,743,095
600 Supplies	1,649,955
700 Property	45,342
800 Other Objects	5,534
Total Regular Programs - Elementary / Secondary	\$182,496,948
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	24,793,854
200 Personnel Services - Employee Benefits	17,926,059
300 Purchased Professional and Technical Services	12,001,709
500 Other Purchased Services	22,741,965
600 Supplies	832,684
800 Other Objects	261
Total Special Programs - Elementary / Secondary	\$78,296,532
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	1,059,792
200 Personnel Services - Employee Benefits	710,602
300 Purchased Professional and Technical Services	2,789
500 Other Purchased Services	7,689,340
600 Supplies	62,300
Total Vocational Education	\$9,524,823
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,900,998
200 Personnel Services - Employee Benefits	1,379,590
300 Purchased Professional and Technical Services	154,111
500 Other Purchased Services	16,435
600 Supplies	113,356
800 Other Objects	387
Total Other Instructional Programs - Elementary / Secondary	\$3,564,877
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	92,485
500 Other Purchased Services	3,785
600 Supplies	696,053
Total Nonpublic School Programs	\$792,323
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	1,745,122
Total Adult Education Programs	\$1,745,122
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	409,573

2024-2025 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
600 Supplies	89,929
Total Higher Education Programs for Secondary Students	\$499,502
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	629,047
200 Personnel Services - Employee Benefits	427,162
Total Pre-Kindergarten	\$1,056,209
Total Instruction	\$277,976,336
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	11,078,037
200 Personnel Services - Employee Benefits	7,438,700
300 Purchased Professional and Technical Services	322,812
500 Other Purchased Services	46,479
600 Supplies	107,659
800 Other Objects	93
Total Support Services - Students	\$18,993,780
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	2,920,581
200 Personnel Services - Employee Benefits	1,898,932
300 Purchased Professional and Technical Services	331,178
400 Purchased Property Services	3,122
500 Other Purchased Services	80,994
600 Supplies	217,536
700 Property	72
800 Other Objects	1,434
Total Support Services - Instructional Staff	\$5,453,849
2300 Support Services - Administration	
100 Personnel Services - Salaries	12,393,726
200 Personnel Services - Employee Benefits	8,043,770
300 Purchased Professional and Technical Services	1,363,826
400 Purchased Property Services	20,815
500 Other Purchased Services	243,855
600 Supplies	510,291
700 Property	5,814
800 Other Objects	28,227
Total Support Services - Administration	\$22,610,324
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	3,105,767
200 Personnel Services - Employee Benefits	2,362,059
400 Purchased Property Services	5,204
500 Other Purchased Services	210
600 Supplies	41,764
Total Support Services - Pupil Health	\$5,515,004
2500 Support Services - Business	

2024-2025 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	1,266,508
200 Personnel Services - Employee Benefits	787,263
300 Purchased Professional and Technical Services	430,025
400 Purchased Property Services	143,103
500 Other Purchased Services	404,679
600 Supplies	325,127
800 Other Objects	7,006
Total Support Services - Business	\$3,363,711
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	8,678,029
200 Personnel Services - Employee Benefits	6,687,382
300 Purchased Professional and Technical Services	2,461,036
400 Purchased Property Services	9,063,235
500 Other Purchased Services	504,273
600 Supplies	4,872,950
700 Property	73,625
800 Other Objects	7,391
Total Operation and Maintenance of Plant Services	\$32,347,921
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	123,879
200 Personnel Services - Employee Benefits	80,369
300 Purchased Professional and Technical Services	124,523
500 Other Purchased Services	14,829,982
Total Student Transportation Services	\$15,158,753
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	2,093,696
200 Personnel Services - Employee Benefits	1,407,527
300 Purchased Professional and Technical Services	651,758
400 Purchased Property Services	893,743
500 Other Purchased Services	585,691
600 Supplies	2,608,199
700 Property	1,409,209
800 Other Objects	41,225
Total Support Services - Central	\$9,691,048
2900 <u>Other Support Services</u>	
500 Other Purchased Services	131,274
Total Other Support Services	\$131,274
Total Support Services	\$113,265,664
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	653,201
200 Personnel Services - Employee Benefits	388,207
300 Purchased Professional and Technical Services	154,713
400 Purchased Property Services	76,236

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	681,387
600 Supplies	216,518
800 Other Objects	7,706
Total Student Activities	\$2,177,968
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	25,379
500 Other Purchased Services	4,565
600 Supplies	136,366
800 Other Objects	569,217
Total Community Services	\$735,527
Total Operation of Non-Instructional Services	\$2,913,495
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	384,864
400 Purchased Property Services	593,227
Total Facilities Acquisition, Construction and Improvement Services	\$978,091
Total Facilities Acquisition, Construction and Improvement Services	\$978,091
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,704,097
900 Other Uses of Funds	11,364,746
Total Debt Service / Other Expenditures and Financing Uses	\$15,068,843
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	19,999,417
Total Interfund Transfers - Out	\$19,999,417
5900 <u>Budgetary Reserve</u>	
800 Other Objects	6,626,906
Total Budgetary Reserve	\$6,626,906
Total Other Expenditures and Financing Uses	\$41,695,166
TOTAL EXPENDITURES	\$436,828,752

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	31,646,939
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$31,646,939
5900 Budgetary Reserve	6,626,906
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$38,273,845