


**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 Required7-1-2022  
Date  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required7/1/22  
Date  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required6-30-22  
Date

Arutyun Aristakesian

Contact Person

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Extn :

Telephone

Extension

aristakesiana@allentownsd.org

Email Address

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

24 PS 6-688

(10/2010)

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

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2022-2023 (compared to 2021-2022) ?

Yes

☒

No

☐

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

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

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

Yes

☒

No

☐

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

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

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET**


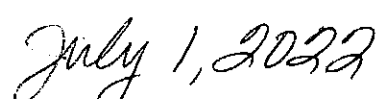
24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Allentown City SD	<b>County :</b> Lehigh	<b>AUN Number :</b> 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.

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

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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>	
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	14,762,676	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$14,762,676</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
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	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$395,586,733</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$410,349,409</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
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
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$118,803,945</b>
<b>REVENUE FROM STATE SOURCES</b>	
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
<b>REVENUE FROM STATE SOURCES</b>	<b>\$249,904,112</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	12,696,846
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	1,194,799
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	545,102
8517 NCLB, Title IV - 21st Century Schools	2,397,000
8519 NCLB, Title VI - Flexibility and Accountability	873,262
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	1,502,758
8732 ARRA - Qualified School Construction Bonds (QSCB)	770,000
8733 ARRA - Qualified Zone Academy Bonds (QZAB)	90,000

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
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
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$26,563,676</b>
<b>OTHER FINANCING SOURCES</b>	
9350 Enterprise Fund Transfers	315,000
<b>OTHER FINANCING SOURCES</b>	<b>\$315,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>395,586,733</b>

## 2022-2023 Final General Fund Budget

AUN: 121390302 Allentown City SD

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## Real Estate Tax Rate (RETR) Report

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

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Act 1 Index (current): 5.3%

Calculation Method:

Rate

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

Lehigh

Total

## 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**

## 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

## 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)



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

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Act 1 Index (current): 5.3%

Calculation Method:

Rate

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

Lehigh

Total

## Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	22.6432	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$115,601,477	\$115,601,477
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

## Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$35,491.58	
Number of Homestead/Farmstead Properties	15081	15081
Median Assessed Value of Homestead Properties		\$109,400

Act 1 Index (current): 5.3%

Calculation Method:

Rate

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

Lehigh

Total

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

CODE6111 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%	
<b>Totals:</b>	<b>5,105,350,700</b>		<b>115,601,477</b>	<b>12,145,153</b>	<b>= 103,456,324</b>	<b>X 94.00000%</b>	<b>= 97,248,945</b>

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		135,000
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
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
<b>Total Current Act 511 Taxes-- Flat Rate Assessments</b>			<b>510,000</b>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</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
<b>Total Current Act 511 Taxes-- Proportional Assessments</b>			<b>11,700,000</b>
<b>Total Act 511, Current Taxes</b>			<b>12,210,000</b>

Act 511 Tax Limit --&gt;

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	<u>Current Real Estate Taxes</u>									
	Lehigh	21.5036	22.6432	5.30%	Yes	5.3%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.3%				
	<u>Current Act 511 Taxes— Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	5.3%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.3%				
	<u>Current Act 511 Taxes— Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.3%				

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Estimated Expenditures and Other Financing Uses: Budget Summary

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
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
<b>Total Instruction</b>	<b>\$267,876,218</b>
<b>2000 Support Services</b>	
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
<b>Total Support Services</b>	<b>\$101,756,063</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	3,529,545
3300 Community Services	1,941,372
<b>Total Operation of Non-Instructional Services</b>	<b>\$5,470,917</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	250,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$250,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	19,753,285
5200 Interfund Transfers - Out	480,249
<b>Total Other Expenditures and Financing Uses</b>	<b>\$20,233,534</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$395,586,732</b>

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DescriptionAmount**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	3,954,966
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**

<u>Description</u>	<u>Amount</u>
<b>1700 Higher Education Programs for Secondary Students</b>	
500 Other Purchased Services	390,000
600 Supplies	52,000
<b>Total Higher Education Programs for Secondary Students</b>	<b>\$442,000</b>
<b>Total Instruction</b>	<b>\$267,876,218</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
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
<b>Total Support Services - Students</b>	<b>\$18,035,349</b>
<b>2200 Support Services - Instructional Staff</b>	
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
<b>Total Support Services - Instructional Staff</b>	<b>\$5,731,940</b>
<b>2300 Support Services - Administration</b>	
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
<b>Total Support Services - Administration</b>	<b>\$27,197,683</b>
<b>2400 Support Services - Pupil Health</b>	
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
<b>Total Support Services - Pupil Health</b>	<b>\$5,303,170</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	1,262,441
200 Personnel Services - Employee Benefits	1,172,771
300 Purchased Professional and Technical Services	618,387

2022-2023 Final General Fund Budget

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Estimated Expenditures and Other Financing Uses: Detail

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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
<b>Total Support Services - Business</b>	<b>\$3,702,438</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
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
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$21,506,728</b>
<b>2700 <u>Student Transportation Services</u></b>	
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
<b>Total Student Transportation Services</b>	<b>\$12,520,255</b>
<b>2800 <u>Support Services - Central</u></b>	
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
<b>Total Support Services - Central</b>	<b>\$7,633,500</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	125,000
<b>Total Other Support Services</b>	<b>\$125,000</b>
<b>Total Support Services</b>	<b>\$101,756,063</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
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>
<b>Total Student Activities</b>	<b>\$3,529,545</b>
<b>3300 Community Services</b>	
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
<b>Total Community Services</b>	<b>\$1,941,372</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$5,470,917</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
300 Purchased Professional and Technical Services	250,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$250,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$250,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	11,219,461
900 Other Uses of Funds	8,533,824
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$19,753,285</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	480,249
<b>Total Interfund Transfers - Out</b>	<b>\$480,249</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$20,233,534</b>
<b>TOTAL EXPENDITURES</b>	<b>\$395,586,732</b>

**Cash and Short-Term Investments**

	<b><u>06/30/2022 Estimate</u></b>	<b><u>06/30/2023 Projection</u></b>
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$62,615,295</b>	<b>\$62,947,486</b>

**Long-Term Investments**

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

**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

**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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$269,469,600</b>	<b>\$267,618,258</b>



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>
<b>1000 Instruction</b>		
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		
<b>Total Instruction</b>		
<b>2000 Support Services</b>		
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		
<b>Total Support Services</b>	<b>\$137,417</b>	<b>\$61,942</b>
<b>3000 Operation of Non-Instructional Services</b>		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
<b>Total Operation of Non-Instructional Services</b>		
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>		
4000 Facilities Acquisition, Construction and Improvement Services		
<b>Total Facilities Acquisition, Construction and Improvement Services</b>		
<b>5000 Other Expenditures and Financing Uses</b>		
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		
<b>Total Other Expenditures and Financing Uses</b>		
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$137,417</b>	<b>\$61,942</b>

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>2000 Support Services</b>		
<b>2100 Support Services - Students</b>		
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		
<b>Total Support Services - Students</b>	<b>\$137,417</b>	<b>\$61,942</b>
<b>2200 Support Services - Instructional Staff</b>		
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		
<b>Total Support Services - Instructional Staff</b>		
<b>2300 Support Services - Administration</b>		
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		
<b>Total Support Services - Administration</b>		
<b>2400 Support Services - Pupil Health</b>		
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		
<b>Total Support Services - Pupil Health</b>		
<b>2500 Support Services - Business</b>		
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		
<b>Total Support Services - Business</b>		
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>		
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		
<b>Total Operation and Maintenance of Plant Services</b>		
<b>2700 <u>Student Transportation Services</u></b>		
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		
<b>Total Student Transportation Services</b>		
<b>2800 <u>Support Services - Central</u></b>		
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		
<b>Total Support Services - Central</b>		
<b>2900 <u>Other Support Services</u></b>		
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>
<b>7000 Revenue from State Sources</b>		
7810 State Share of Social Security and Medicare Taxes	3,633	1,638
7820 State Share of Retirement Contributions	16,746	7,548
<b>Total Revenue from State Sources</b>	<b>\$20,379</b>	<b>\$9,186</b>
<b>TOTAL REVENUES</b>	<b>\$20,379</b>	<b>\$9,186</b>

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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**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 Required7-1-2022  
\_\_\_\_\_  
Date  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required7/1/22  
\_\_\_\_\_  
Date  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required6-30-22  
\_\_\_\_\_  
Date

Arutyun Aristakesian

Contact Person

(484)765-4011

Extn :

Telephone

Extension

aristakesiana@allentownsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Allentown City SD	COUNTY : Lehigh	AUN : 121390302
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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.

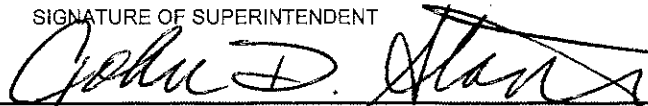
Yes

☒

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**


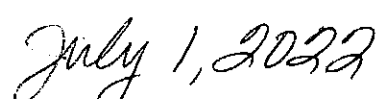
24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Allentown City SD	<b>County :</b> Lehigh	<b>AUN Number :</b> 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.

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

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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>	
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	14,762,676	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$14,762,676</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
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	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$395,586,733</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$410,349,409</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
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
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$118,803,945</b>
<b>REVENUE FROM STATE SOURCES</b>	
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
<b>REVENUE FROM STATE SOURCES</b>	<b>\$249,904,112</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	12,696,846
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	1,194,799
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	545,102
8517 NCLB, Title IV - 21st Century Schools	2,397,000
8519 NCLB, Title VI - Flexibility and Accountability	873,262
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	1,502,758
8732 ARRA - Qualified School Construction Bonds (QSCB)	770,000
8733 ARRA - Qualified Zone Academy Bonds (QZAB)	90,000

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
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
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$26,563,676</b>
<b>OTHER FINANCING SOURCES</b>	
9350 Enterprise Fund Transfers	315,000
<b>OTHER FINANCING SOURCES</b>	<b>\$315,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>395,586,733</b>

2022-2023 Final General Fund Budget

AUN: 121390302 Allentown City SD

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Real Estate Tax Rate (RETR) Report

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

Page - 1 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

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

2021-22 Calculations

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

2022-23 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
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	94.00000%	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)		



AUN: 121390302 Allentown City SD

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

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Page - 2 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

## Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	22.6432	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$115,601,477	\$115,601,477
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

## Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$35,491.58	
Number of Homestead/Farmstead Properties	15081	15081
Median Assessed Value of Homestead Properties		\$109,400

Act 1 Index (current): 5.3%

Calculation Method:

Rate

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

Lehigh

Total

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

CODE6111 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%	
<b>Totals:</b>	<b>5,105,350,700</b>		<b>115,601,477</b>	<b>12,145,153</b>	<b>= 103,456,324</b>	<b>X 94.00000%</b>	<b>= 97,248,945</b>

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		135,000
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
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
<b>Total Current Act 511 Taxes-- Flat Rate Assessments</b>			<b>510,000</b>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</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
<b>Total Current Act 511 Taxes-- Proportional Assessments</b>			<b>11,700,000</b>
<b>Total Act 511, Current Taxes</b>			<b>12,210,000</b>

Act 511 Tax Limit --&gt;

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	<u>Current Real Estate Taxes</u>									
	Lehigh	21.5036	22.6432	5.30%	Yes	5.3%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.3%				
	<u>Current Act 511 Taxes— Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	5.3%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.3%				
	<u>Current Act 511 Taxes— Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.3%				

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Estimated Expenditures and Other Financing Uses: Budget Summary

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
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
<b>Total Instruction</b>	<b>\$267,876,218</b>
<b>2000 Support Services</b>	
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
<b>Total Support Services</b>	<b>\$101,756,063</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	3,529,545
3300 Community Services	1,941,372
<b>Total Operation of Non-Instructional Services</b>	<b>\$5,470,917</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	250,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$250,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	19,753,285
5200 Interfund Transfers - Out	480,249
<b>Total Other Expenditures and Financing Uses</b>	<b>\$20,233,534</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$395,586,732</b>

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DescriptionAmount**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	3,954,966
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**

<u>Description</u>	<u>Amount</u>
<b>1700 Higher Education Programs for Secondary Students</b>	
500 Other Purchased Services	390,000
600 Supplies	52,000
<b>Total Higher Education Programs for Secondary Students</b>	<b>\$442,000</b>
<b>Total Instruction</b>	<b>\$267,876,218</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
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
<b>Total Support Services - Students</b>	<b>\$18,035,349</b>
<b>2200 Support Services - Instructional Staff</b>	
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
<b>Total Support Services - Instructional Staff</b>	<b>\$5,731,940</b>
<b>2300 Support Services - Administration</b>	
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
<b>Total Support Services - Administration</b>	<b>\$27,197,683</b>
<b>2400 Support Services - Pupil Health</b>	
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
<b>Total Support Services - Pupil Health</b>	<b>\$5,303,170</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	1,262,441
200 Personnel Services - Employee Benefits	1,172,771
300 Purchased Professional and Technical Services	618,387

2022-2023 Final General Fund Budget

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Estimated Expenditures and Other Financing Uses: Detail

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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
<b>Total Support Services - Business</b>	<b>\$3,702,438</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
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
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$21,506,728</b>
<b>2700 <u>Student Transportation Services</u></b>	
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
<b>Total Student Transportation Services</b>	<b>\$12,520,255</b>
<b>2800 <u>Support Services - Central</u></b>	
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
<b>Total Support Services - Central</b>	<b>\$7,633,500</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	125,000
<b>Total Other Support Services</b>	<b>\$125,000</b>
<b>Total Support Services</b>	<b>\$101,756,063</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
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>
<b>Total Student Activities</b>	<b>\$3,529,545</b>
<b>3300 Community Services</b>	
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
<b>Total Community Services</b>	<b>\$1,941,372</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$5,470,917</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
300 Purchased Professional and Technical Services	250,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$250,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$250,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	11,219,461
900 Other Uses of Funds	8,533,824
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$19,753,285</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	480,249
<b>Total Interfund Transfers - Out</b>	<b>\$480,249</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$20,233,534</b>
<b>TOTAL EXPENDITURES</b>	<b>\$395,586,732</b>

**Cash and Short-Term Investments**

	<b><u>06/30/2022 Estimate</u></b>	<b><u>06/30/2023 Projection</u></b>
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$62,615,295</b>	<b>\$62,947,486</b>

**Long-Term Investments**

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

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

**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

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 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>
<b>1000 Instruction</b>		
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		
<b>Total Instruction</b>		
<b>2000 Support Services</b>		
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		
<b>Total Support Services</b>	<b>\$137,417</b>	<b>\$61,942</b>
<b>3000 Operation of Non-Instructional Services</b>		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
<b>Total Operation of Non-Instructional Services</b>		
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>		
4000 Facilities Acquisition, Construction and Improvement Services		
<b>Total Facilities Acquisition, Construction and Improvement Services</b>		
<b>5000 Other Expenditures and Financing Uses</b>		
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		
<b>Total Other Expenditures and Financing Uses</b>		
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$137,417</b>	<b>\$61,942</b>

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>2000 Support Services</b>		
<b>2100 <u>Support Services - Students</u></b>		
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		
<b>Total Support Services - Students</b>	<b>\$137,417</b>	<b>\$61,942</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>		
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		
<b>Total Support Services - Instructional Staff</b>		
<b>2300 <u>Support Services - Administration</u></b>		
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		
<b>Total Support Services - Administration</b>		
<b>2400 <u>Support Services - Pupil Health</u></b>		
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		
<b>Total Support Services - Pupil Health</b>		
<b>2500 <u>Support Services - Business</u></b>		
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		
<b>Total Support Services - Business</b>		
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>		
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		
<b>Total Operation and Maintenance of Plant Services</b>		
<b>2700 <u>Student Transportation Services</u></b>		
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		
<b>Total Student Transportation Services</b>		
<b>2800 <u>Support Services - Central</u></b>		
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		
<b>Total Support Services - Central</b>		
<b>2900 <u>Other Support Services</u></b>		
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>
<b>7000 Revenue from State Sources</b>		
7810 State Share of Social Security and Medicare Taxes	3,633	1,638
7820 State Share of Retirement Contributions	16,746	7,548
<b>Total Revenue from State Sources</b>	<b>\$20,379</b>	<b>\$9,186</b>
<b>TOTAL REVENUES</b>	<b>\$20,379</b>	<b>\$9,186</b>

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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**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 Required7-1-2022  
\_\_\_\_\_  
Date  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required7/1/22  
\_\_\_\_\_  
Date  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required6-30-22  
\_\_\_\_\_  
Date

Arutyun Aristakesian

(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
--	--------------------	--------------------

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**


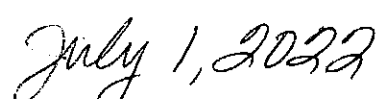
24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Allentown City SD	<b>County :</b> Lehigh	<b>AUN Number :</b> 121390302
--	---------------------------	----------------------------------

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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 
---	--

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

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

<u>ITEM</u>	<u>AMOUNTS</u>	
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	14,762,676	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$14,762,676</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
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	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$395,586,733</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$410,349,409</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
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
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$118,803,945</b>
<b>REVENUE FROM STATE SOURCES</b>	
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
<b>REVENUE FROM STATE SOURCES</b>	<b>\$249,904,112</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	12,696,846
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	1,194,799
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	545,102
8517 NCLB, Title IV - 21st Century Schools	2,397,000
8519 NCLB, Title VI - Flexibility and Accountability	873,262
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	1,502,758
8732 ARRA - Qualified School Construction Bonds (QSCB)	770,000
8733 ARRA - Qualified Zone Academy Bonds (QZAB)	90,000

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
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
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$26,563,676</b>
<b>OTHER FINANCING SOURCES</b>	
9350 Enterprise Fund Transfers	315,000
<b>OTHER FINANCING SOURCES</b>	<b>\$315,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>395,586,733</b>

2022-2023 Final General Fund Budget

AUN: 121390302 Allentown City SD

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Real Estate Tax Rate (RETR) Report

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

Page - 1 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

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

2021-22 Calculations

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

2022-23 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
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	94.00000%	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)		



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

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Page - 2 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

## 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 \$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			
<b>Amount of Tax Relief from State/Local Sources</b>			<b>\$12,145,153</b>

CODE6111 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%	
<b>Totals:</b>	<b>5,105,350,700</b>		<b>115,601,477</b>	<b>12,145,153</b>	<b>= 103,456,324</b>	<b>X 94.00000%</b>	<b>= 97,248,945</b>

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		135,000
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
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
<b>Total Current Act 511 Taxes-- Flat Rate Assessments</b>			<b>510,000</b>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</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
<b>Total Current Act 511 Taxes-- Proportional Assessments</b>			<b>11,700,000</b>
<b>Total Act 511, Current Taxes</b>			<b>12,210,000</b>

Act 511 Tax Limit --&gt;

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	<u>Current Real Estate Taxes</u>									
	Lehigh	21.5036	22.6432	5.30%	Yes	5.3%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.3%				
	<u>Current Act 511 Taxes— Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	5.3%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.3%				
	<u>Current Act 511 Taxes— Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.3%				

2022-2023 Final General Fund Budget

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Estimated Expenditures and Other Financing Uses: Budget Summary

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
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
<b>Total Instruction</b>	<b>\$267,876,218</b>
<b>2000 Support Services</b>	
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
<b>Total Support Services</b>	<b>\$101,756,063</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	3,529,545
3300 Community Services	1,941,372
<b>Total Operation of Non-Instructional Services</b>	<b>\$5,470,917</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	250,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$250,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	19,753,285
5200 Interfund Transfers - Out	480,249
<b>Total Other Expenditures and Financing Uses</b>	<b>\$20,233,534</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$395,586,732</b>

Page 77

DescriptionAmount**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	3,954,966
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**

<u>Description</u>	<u>Amount</u>
<b>1700 Higher Education Programs for Secondary Students</b>	
500 Other Purchased Services	390,000
600 Supplies	52,000
<b>Total Higher Education Programs for Secondary Students</b>	<b>\$442,000</b>
<b>Total Instruction</b>	<b>\$267,876,218</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
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
<b>Total Support Services - Students</b>	<b>\$18,035,349</b>
<b>2200 Support Services - Instructional Staff</b>	
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
<b>Total Support Services - Instructional Staff</b>	<b>\$5,731,940</b>
<b>2300 Support Services - Administration</b>	
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
<b>Total Support Services - Administration</b>	<b>\$27,197,683</b>
<b>2400 Support Services - Pupil Health</b>	
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
<b>Total Support Services - Pupil Health</b>	<b>\$5,303,170</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	1,262,441
200 Personnel Services - Employee Benefits	1,172,771
300 Purchased Professional and Technical Services	618,387

2022-2023 Final General Fund Budget

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Estimated Expenditures and Other Financing Uses: Detail

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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
<b>Total Support Services - Business</b>	<b>\$3,702,438</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
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
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$21,506,728</b>
<b>2700 <u>Student Transportation Services</u></b>	
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
<b>Total Student Transportation Services</b>	<b>\$12,520,255</b>
<b>2800 <u>Support Services - Central</u></b>	
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
<b>Total Support Services - Central</b>	<b>\$7,633,500</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	125,000
<b>Total Other Support Services</b>	<b>\$125,000</b>
<b>Total Support Services</b>	<b>\$101,756,063</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
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>
<b>Total Student Activities</b>	<b>\$3,529,545</b>
<b>3300 Community Services</b>	
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
<b>Total Community Services</b>	<b>\$1,941,372</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$5,470,917</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
300 Purchased Professional and Technical Services	250,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$250,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$250,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	11,219,461
900 Other Uses of Funds	8,533,824
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$19,753,285</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	480,249
<b>Total Interfund Transfers - Out</b>	<b>\$480,249</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$20,233,534</b>
<b>TOTAL EXPENDITURES</b>	<b>\$395,586,732</b>

**Cash and Short-Term Investments**

	<b><u>06/30/2022 Estimate</u></b>	<b><u>06/30/2023 Projection</u></b>
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$62,615,295</b>	<b>\$62,947,486</b>

**Long-Term Investments**

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

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

**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

**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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$269,469,600</b>	<b>\$267,618,258</b>



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>
<b>1000 Instruction</b>		
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		
<b>Total Instruction</b>		
<b>2000 Support Services</b>		
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		
<b>Total Support Services</b>	<b>\$137,417</b>	<b>\$61,942</b>
<b>3000 Operation of Non-Instructional Services</b>		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
<b>Total Operation of Non-Instructional Services</b>		
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>		
4000 Facilities Acquisition, Construction and Improvement Services		
<b>Total Facilities Acquisition, Construction and Improvement Services</b>		
<b>5000 Other Expenditures and Financing Uses</b>		
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		
<b>Total Other Expenditures and Financing Uses</b>		
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$137,417</b>	<b>\$61,942</b>

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>2000 Support Services</b>		
<b>2100 <u>Support Services - Students</u></b>		
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		
<b>Total Support Services - Students</b>	<b>\$137,417</b>	<b>\$61,942</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>		
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		
<b>Total Support Services - Instructional Staff</b>		
<b>2300 <u>Support Services - Administration</u></b>		
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		
<b>Total Support Services - Administration</b>		
<b>2400 <u>Support Services - Pupil Health</u></b>		
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		
<b>Total Support Services - Pupil Health</b>		
<b>2500 <u>Support Services - Business</u></b>		
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		
<b>Total Support Services - Business</b>		
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>		
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		
<b>Total Operation and Maintenance of Plant Services</b>		
<b>2700 <u>Student Transportation Services</u></b>		
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		
<b>Total Student Transportation Services</b>		
<b>2800 <u>Support Services - Central</u></b>		
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		
<b>Total Support Services - Central</b>		
<b>2900 <u>Other Support Services</u></b>		
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>
<b>7000 Revenue from State Sources</b>		
7810 State Share of Social Security and Medicare Taxes	3,633	1,638
7820 State Share of Retirement Contributions	16,746	7,548
<b>Total Revenue from State Sources</b>	<b>\$20,379</b>	<b>\$9,186</b>
<b>TOTAL REVENUES</b>	<b>\$20,379</b>	<b>\$9,186</b>

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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<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>	
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	14,762,676	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$14,762,676</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
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	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$395,586,733</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$410,349,409</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
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
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$118,803,945</b>
<b>REVENUE FROM STATE SOURCES</b>	
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
<b>REVENUE FROM STATE SOURCES</b>	<b>\$249,904,112</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	12,696,846
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	1,194,799
8516 Title III - Language Instruction for English Learners and Immigrant Students	545,102
8517 Title IV - 21st Century Schools	2,397,000
8519 Title V - 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

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8733 ARRA - Qualified Zone Academy Bonds (QZAB)	90,000
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
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$26,563,676</b>
<b>OTHER FINANCING SOURCES</b>	
9350 Enterprise Fund Transfers	315,000
<b>OTHER FINANCING SOURCES</b>	<b>\$315,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>395,586,733</b>

Act 1 Index (current): 5.3%

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

Act 1 Index (current): 5.3%

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

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	22.6432	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$115,601,477	\$115,601,477
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$35,491.58	
Number of Homestead/Farmstead Properties	15081	15081
Median Assessed Value of Homestead Properties		\$109,400

Act 1 Index (current): 5.3%

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

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

CODE								
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for</u>	<u>Tax Levy Minus Homestead</u>		<u>Net Tax Revenue</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Homestead Exclusions</u>	<u>Exclusions</u>	<u>Percent Collected</u>	<u>Generated By Mills</u>	
Lehigh	5,105,350,700	22.6432	115,601,477			94.00000%		
<b>Totals:</b>	<b>5,105,350,700</b>		<b>115,601,477</b>	-	12,145,153	=	103,456,324	X
							94.00000%	=
								97,248,945
				<u>Rate</u>			<u>Estimated Revenue</u>	
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00			135,000	
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6141	Current Act 511 Per Capita Taxes			\$10.00	\$0.00	325,000	325,000	
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	185,000	185,000	
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0	
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0	
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>						<b>510,000</b>	<b>510,000</b>	
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	9,950,000	9,950,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	1,750,000	1,750,000	
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0	
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0	0	
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0	
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0	0	
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0	
<b>Total Current Act 511 Taxes – Proportional Assessments</b>						<b>11,700,000</b>	<b>11,700,000</b>	
<b>Total Act 511, Current Taxes</b>							<b>12,210,000</b>	
		<b>Act 511 Tax Limit --&gt;</b>		<b>5,122,163,508 X</b>		<b>12</b>	<b>61,465,962</b>	
				<b>Market Value</b>		<b>Mills</b>	<b>(511 Limit)</b>	



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

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<u>Description</u>		<u>Amount</u>
<b>1000 Instruction</b>		
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
<b>Total Instruction</b>		<b>\$267,876,218</b>
<b>2000 Support Services</b>		
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
<b>Total Support Services</b>		<b>\$101,756,063</b>
<b>3000 Operation of Non-Instructional Services</b>		
3200 Student Activities		3,529,545
3300 Community Services		1,941,372
<b>Total Operation of Non-Instructional Services</b>		<b>\$5,470,917</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>		
4000 Facilities Acquisition, Construction and Improvement Services		250,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>		<b>\$250,000</b>
<b>5000 Other Expenditures and Financing Uses</b>		
5100 Debt Service / Other Expenditures and Financing Uses		19,753,285
5200 Interfund Transfers - Out		480,249
<b>Total Other Expenditures and Financing Uses</b>		<b>\$20,233,534</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>		<b>\$395,586,732</b>

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<u>Description</u>		<u>Amount</u>
<b>1000 Instruction</b>		
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>		
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
<b>Total Regular Programs - Elementary / Secondary</b>		<b>\$181,524,101</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>		
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
<b>Total Special Programs - Elementary / Secondary</b>		<b>\$71,683,876</b>
<b>1300 <u>Vocational Education</u></b>		
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
<b>Total Vocational Education</b>		<b>\$9,266,640</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>		
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
<b>Total Other Instructional Programs - Elementary / Secondary</b>		<b>\$2,843,056</b>
<b>1500 <u>Nonpublic School Programs</u></b>		
300 Purchased Professional and Technical Services		356,324
500 Other Purchased Services		3,604
600 Supplies		64,115
<b>Total Nonpublic School Programs</b>		<b>\$424,043</b>
<b>1600 <u>Adult Education Programs</u></b>		
100 Personnel Services - Salaries		19,951
200 Personnel Services - Employee Benefits		8,561
500 Other Purchased Services		1,663,990
<b>Total Adult Education Programs</b>		<b>\$1,692,502</b>

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Description	Amount
<b>1700 Higher Education Programs for Secondary Students</b>	
500 Other Purchased Services	390,000
600 Supplies	52,000
<b>Total Higher Education Programs for Secondary Students</b>	<b>\$442,000</b>
<b>Total Instruction</b>	<b>\$267,876,218</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
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
<b>Total Support Services - Students</b>	<b>\$18,035,349</b>
<b>2200 Support Services - Instructional Staff</b>	
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
<b>Total Support Services - Instructional Staff</b>	<b>\$5,731,940</b>
<b>2300 Support Services - Administration</b>	
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
<b>Total Support Services - Administration</b>	<b>\$27,197,683</b>
<b>2400 Support Services - Pupil Health</b>	
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
<b>Total Support Services - Pupil Health</b>	<b>\$5,303,170</b>
<b>2500 Support Services - Business</b>	
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
<b>Total Support Services - Business</b>		<b>\$3,702,438</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>		
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
<b>Total Operation and Maintenance of Plant Services</b>		<b>\$21,506,728</b>
<b>2700 <u>Student Transportation Services</u></b>		
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
<b>Total Student Transportation Services</b>		<b>\$12,520,255</b>
<b>2800 <u>Support Services - Central</u></b>		
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
<b>Total Support Services - Central</b>		<b>\$7,633,500</b>
<b>2900 <u>Other Support Services</u></b>		
500	Other Purchased Services	125,000
<b>Total Other Support Services</b>		<b>\$125,000</b>
<b>Total Support Services</b>		<b>\$101,756,063</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>		
<b>3200 <u>Student Activities</u></b>		
100	Personnel Services - Salaries	2,028,783
200	Personnel Services - Employee Benefits	635,915
300	Purchased Professional and Technical Services	106,850
400	Purchased Property Services	29,700
500	Other Purchased Services	596,197
600	Supplies	114,700
800	Other Objects	17,400

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<u>Description</u>	<u>Amount</u>
<b>Total Student Activities</b>	<b>\$3,529,545</b>
<b>3300 <u>Community Services</u></b>	
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
<b>Total Community Services</b>	<b>\$1,941,372</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$5,470,917</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
300 Purchased Professional and Technical Services	250,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$250,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$250,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	11,219,461
900 Other Uses of Funds	8,533,824
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$19,753,285</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	480,249
<b>Total Interfund Transfers - Out</b>	<b>\$480,249</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$20,233,534</b>
<b>TOTAL EXPENDITURES</b>	<b>\$395,586,732</b>

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Cash and Short-Term Investments

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

Long-Term Investments

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

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



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

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

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

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

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>Other Agency Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$269,469,600</b>	<b>\$267,618,258</b>

LEA : 121390302     Allentown City SD

<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	19,016,481	18,963,328
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$19,016,481	\$18,963,328
TOTAL INDEBTEDNESS	\$288,486,081	\$286,581,586

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>1000 Instruction</b>		
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		
<b>Total Instruction</b>		
<b>2000 Support Services</b>		
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		
<b>Total Support Services</b>	<b>\$137,417</b>	<b>\$61,942</b>
<b>3000 Operation of Non-Instructional Services</b>		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
<b>Total Operation of Non-Instructional Services</b>		
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>		
4000 Facilities Acquisition, Construction and Improvement Services		
<b>Total Facilities Acquisition, Construction and Improvement Services</b>		
<b>5000 Other Expenditures and Financing Uses</b>		
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		
<b>Total Other Expenditures and Financing Uses</b>		
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$137,417</b>	<b>\$61,942</b>

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>2000 Support Services</b>		
<b>2100 <u>Support Services - Students</u></b>		
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		
<b>Total Support Services - Students</b>	<b>\$137,417</b>	<b>\$61,942</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>		
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		
<b>Total Support Services - Instructional Staff</b>		
<b>2300 <u>Support Services - Administration</u></b>		
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		
<b>Total Support Services - Administration</b>		
<b>2400 <u>Support Services - Pupil Health</u></b>		
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		
<b>Total Support Services - Pupil Health</b>		
<b>2500 <u>Support Services - Business</u></b>		
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>
<b>7000 Revenue from State Sources</b>		
7810 State Share of Social Security and Medicare Taxes	3,633	1,638
7820 State Share of Retirement Contributions	16,746	7,548
<b>Total Revenue from State Sources</b>	<b>\$20,379</b>	<b>\$9,186</b>
<b>TOTAL REVENUES</b>	<b>\$20,379</b>	<b>\$9,186</b>

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