



Community Budget Town Hall

May 3, 2023

- Community Builder
- Our Foundation: Mission, Vision & Core Values
- Our Students & Staff
- Historical Trends
- 2023-2024 Budget
- Next Level of Work

- You are the Superintendent and Chief Financial Officer for the Allentown School District and a major part of your responsibility is to provide oversight of the District's operations and financial resources.
- This year, you have been tasked with equitably spending a \$450 million dollar budget.
- Where would you allocate tax payer dollars to promote student outcomes for 16,100 students and 2,199 who are entrusted with their care?



Mission

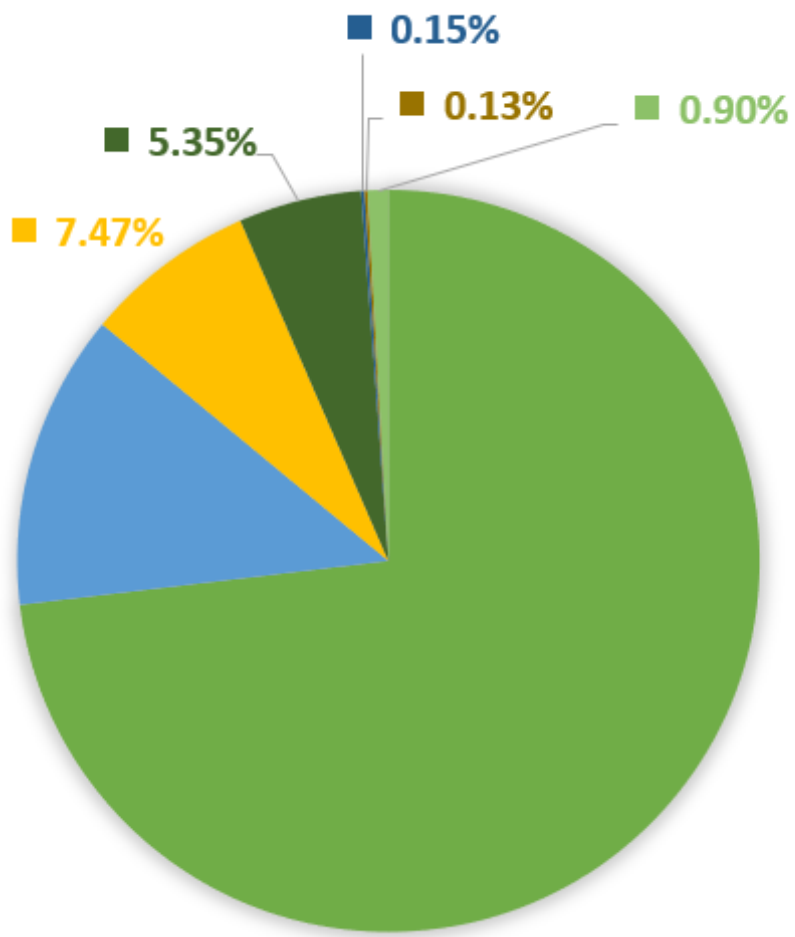
- Each and every student will graduate college and career ready by having their individual needs met through active engagement in a rigorous, safe and nurturing learning environment.

Vision

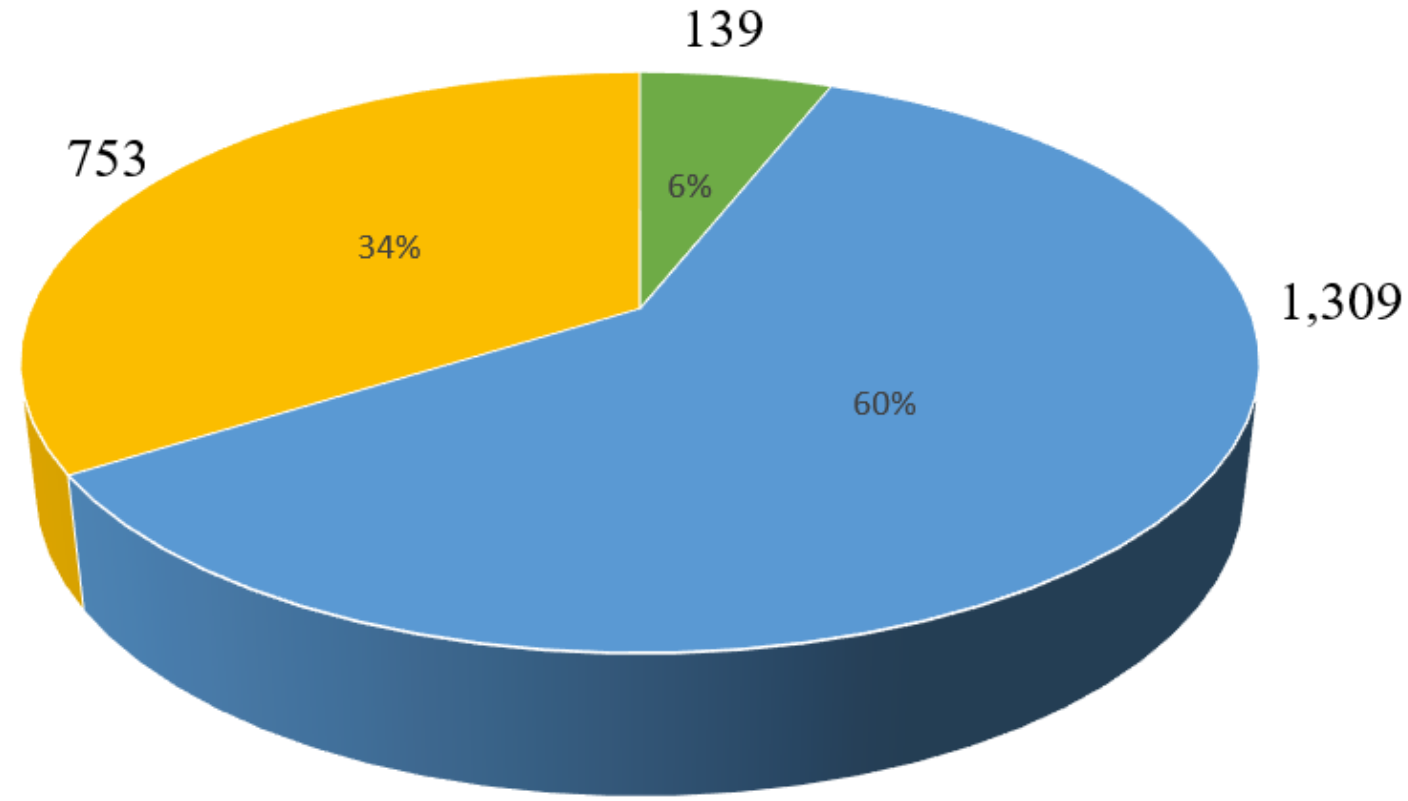
- Each and every student, with the active support of the entire community, will graduate ready to thrive in a diverse and complex world.

- In the Allentown School District, our commitment to Excellence, Partnership, and Equity means we believe in:
 - Honoring each student's unique qualities
 - Ensuring equity of access and opportunities
 - Nurturing the pursuit of lifelong learning
 - Strengthening partnerships with families and communities
 - Promoting cultural responsiveness
 - Building trust and mutual respect

- Hispanic
- Black
- White
- Two or More
- Pacific Islander
- American Indian
- Asian



Economically Disadvantaged	77.6%
English Language Learners	17.6%
Special Education	17.9%
Foster Care	0.9%
Students Experiencing Homelessness	2.9%

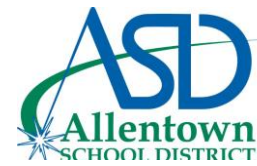


Total = 2,199

■ Administration ■ Teachers ■ Support Staff

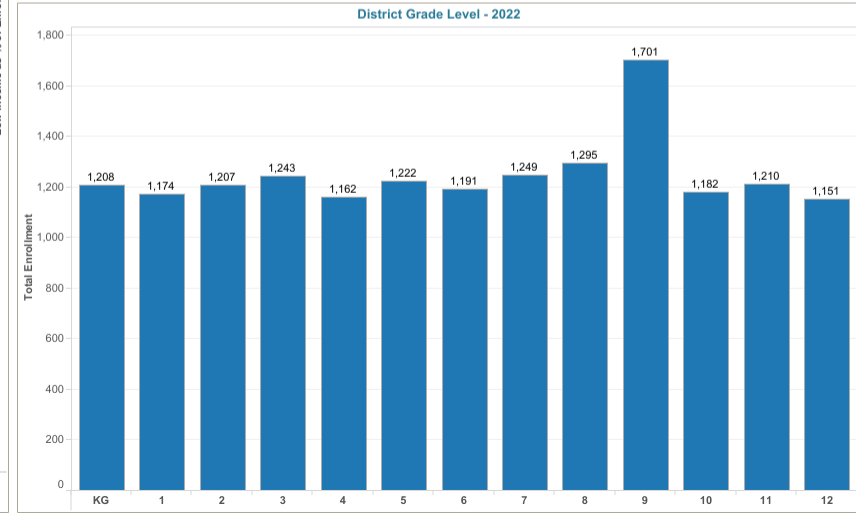
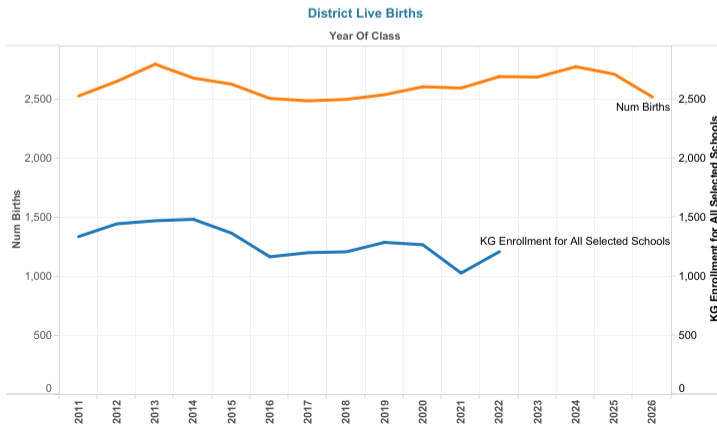
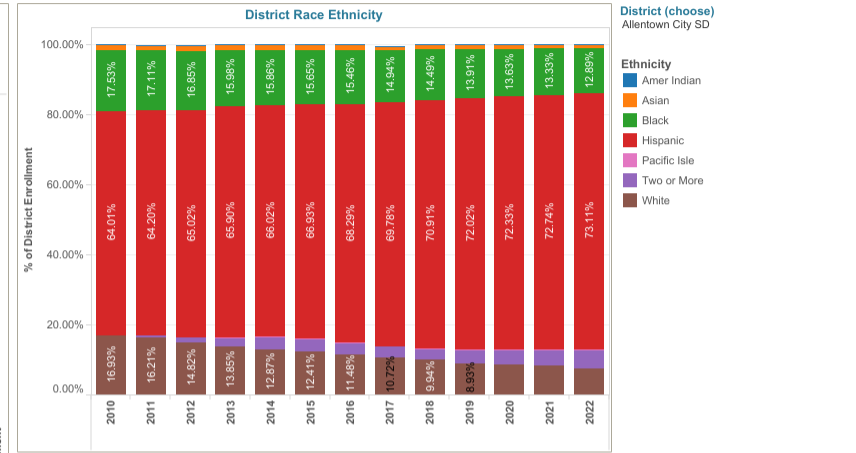
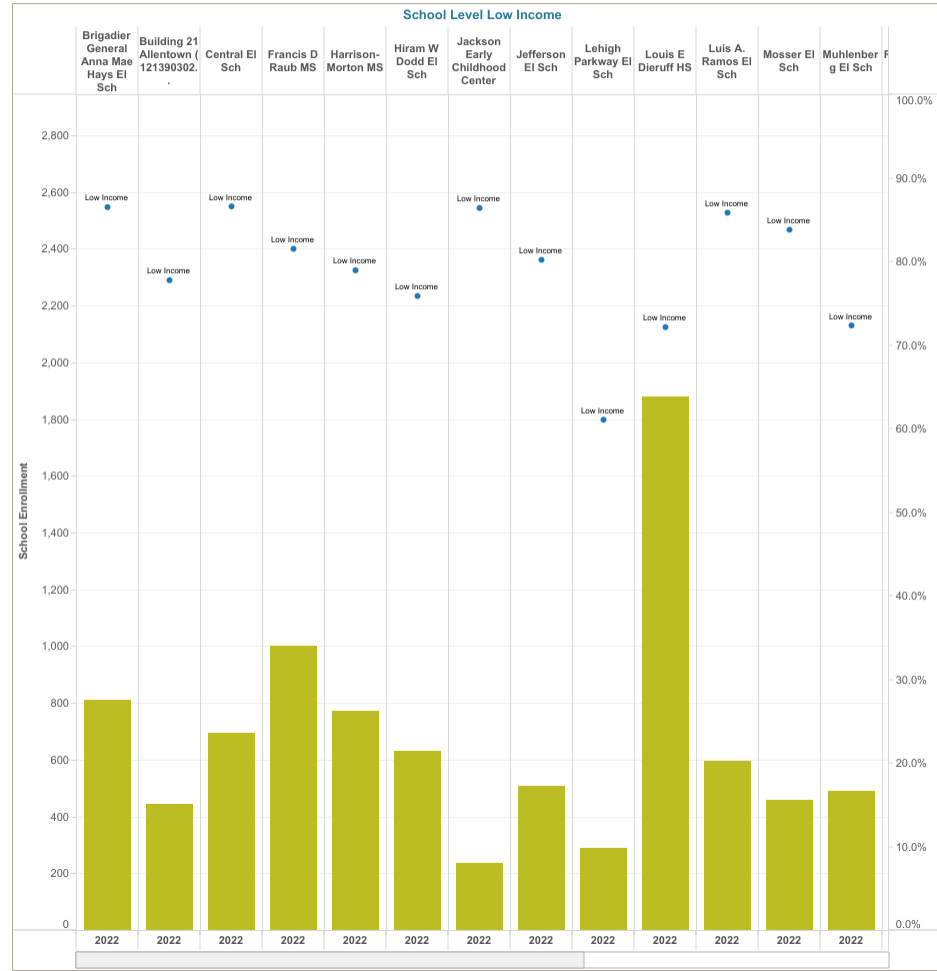
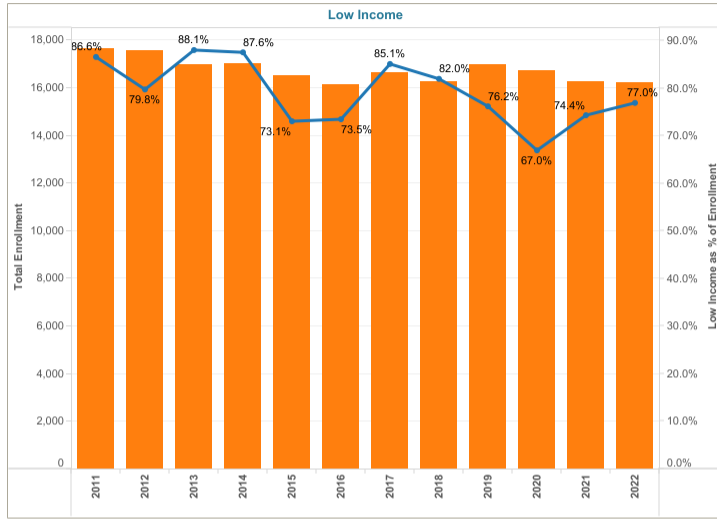
- Present a balanced budget that
 - Supports the District's Comprehensive Plan by allocating resources towards:
 - Increasing student achievement in reading & math
 - Decreasing chronic absenteeism
 - Increasing graduation rates
 - Increasing language acquisition for English Language learners
 - Allocating resources with the goal of providing equity across all of our schools.
 - Focusing resources to directly support classroom learning and teaching.
 - Supporting implementation of a Whole Child Framework to address students' social-emotional learning needs.

District Dashboard



Enrollment Dashboard

Allentown City SD
Source: PA DOE Enrollment Data



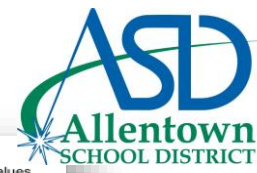
Peer Group Used for Comparison Purposes

Enrollment Range: 9,000 to 20,000

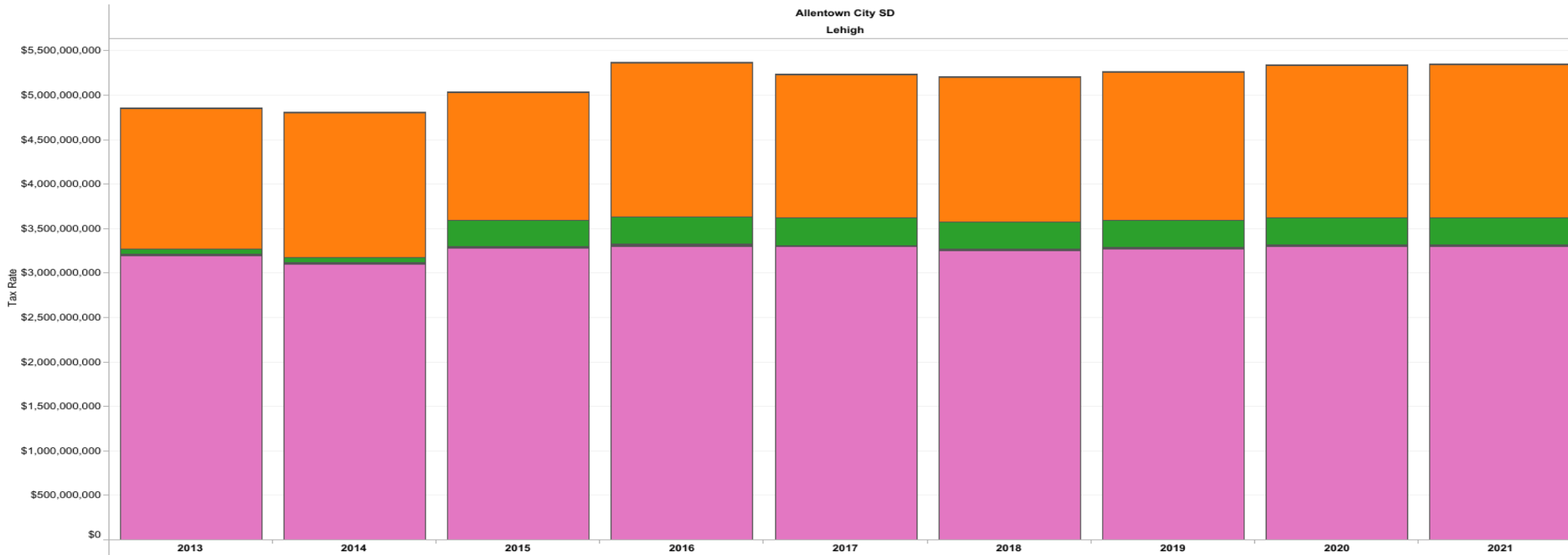
Low Income %: >50%

District	2021			
	Enrollment	% Low Income Enrollment	% ELL Enrollment	% Special Ed Enrollment
Allentown Ci...	16,231	74.36 %	17.74%	17.68%
Bethlehem A...	13,005	57.86 %	6.61%	18.79%
Chambersbu...	9,039	59.07 %	9.19%	14.03%
Erie City SD	10,310	71.87 %	8.35%	21.81%
Hazleton Are...	11,551	56.00 %	20.08%	12.48%
Lancaster SD	10,384	86.76 %	19.37%	18.80%
Reading SD	17,659	94.05 %	25.86%	22.33%
Scranton SD	9,216	73.08 %	9.03%	19.54%
Upper Darby...	12,420	67.41 %	10.00%	16.28%

District Property Values



Assessed Value by Property Type
Source: Pennsylvania State Tax Equalization Board..



Year
Multiple values

Display by
Property Type

Tax County

- Adams
- Allegheny
- Armstrong
- Beaver
- Bedford
- Berks
- Blair
- Bradford
- Bucks
- Butler
- Cambria
-

Property Type

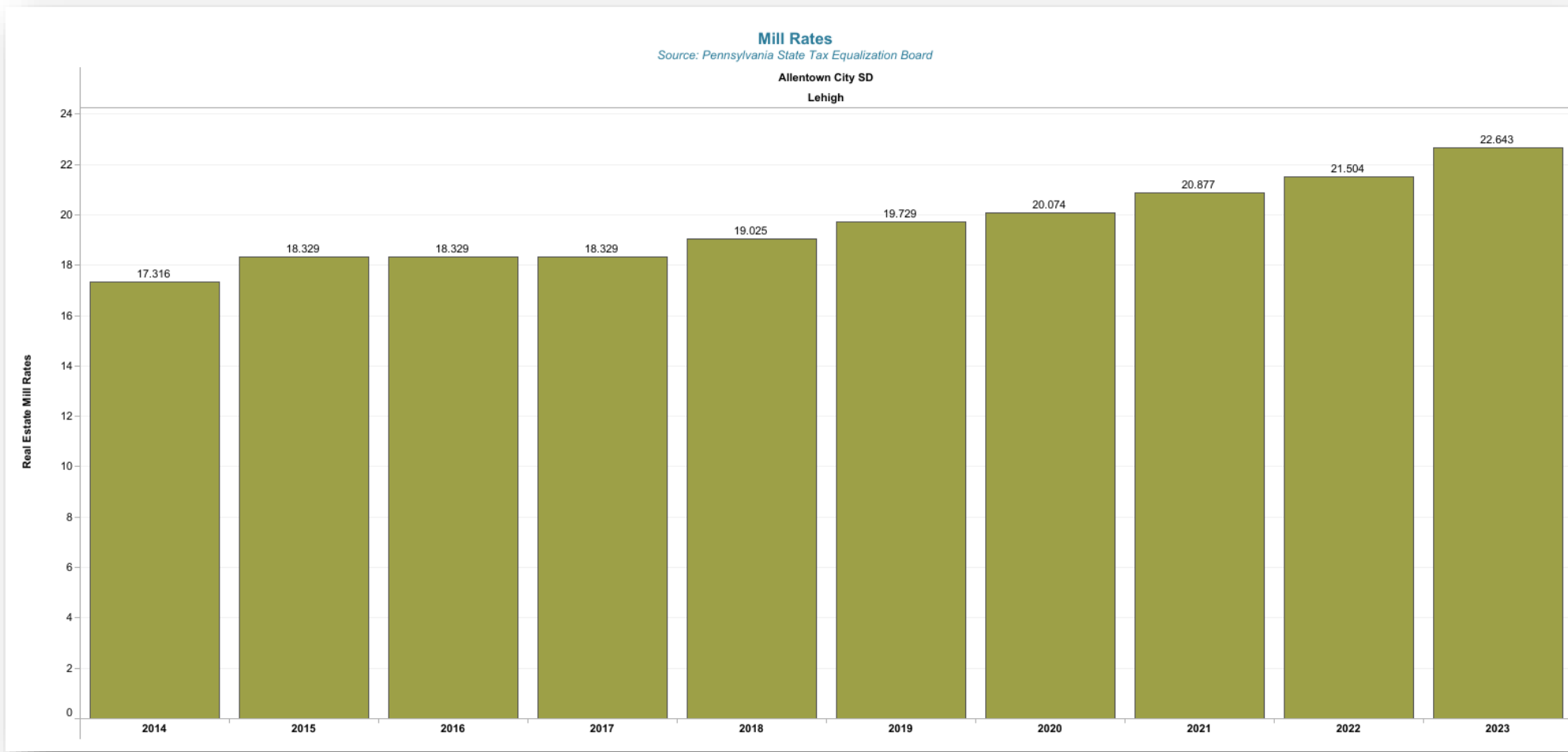
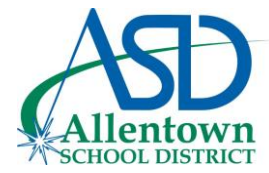
- Agricultural
- Commercial
- Industrial
- Land
- Lots
- Oil, Gas, Min
- Residential
- Seasonal
- Trailers

Display By

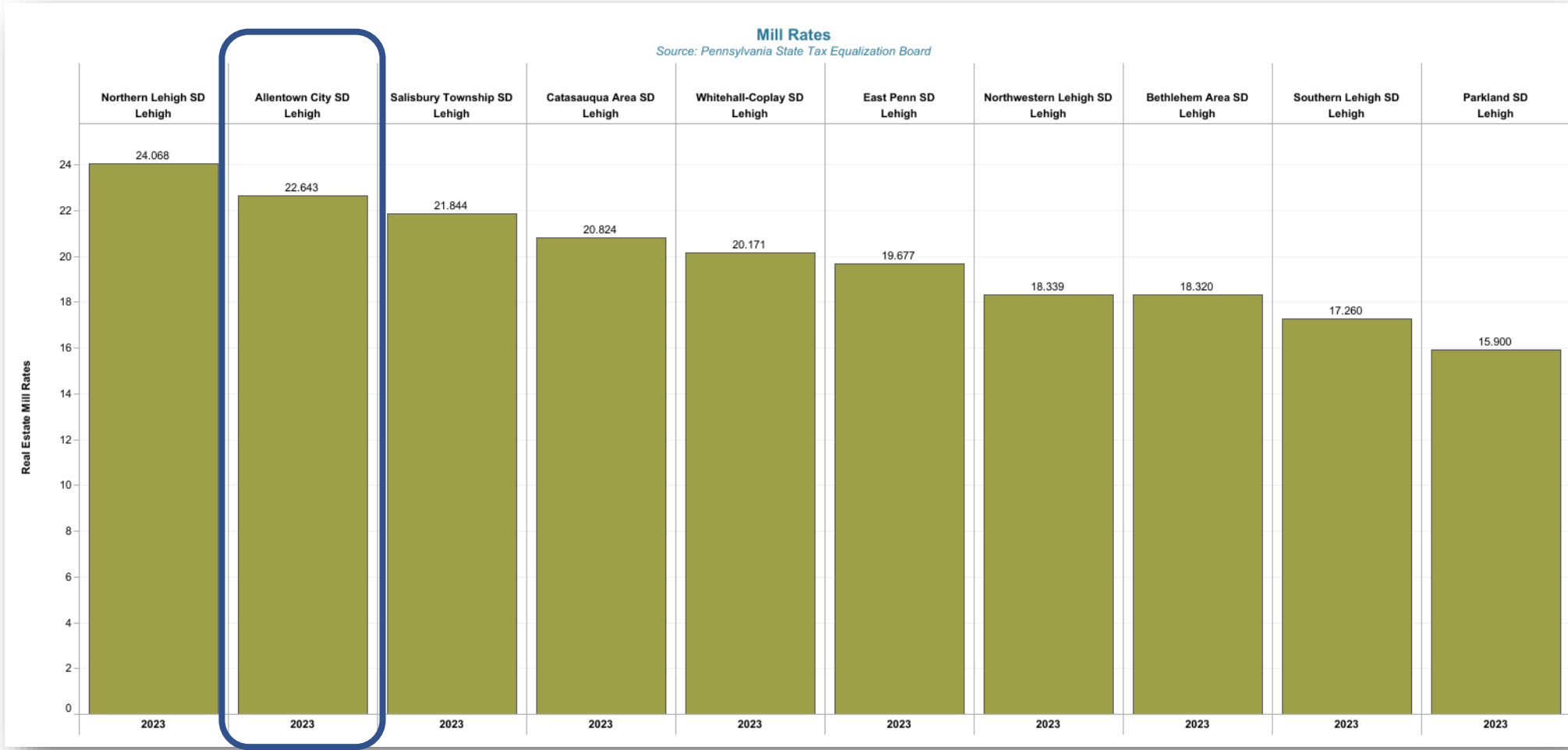
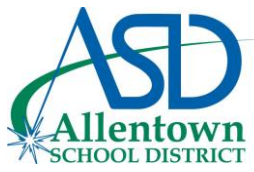
- Agricultural
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- Residential
- Seasonal
- Trailers

Category	2013	2014	2015	2016	2017	2018	2019	2020	2021	% of Total
Agricultural	-	-	329,800	54,900	54,900	54,900	54,900	54,900	40,900	0.001%
Commercial	1,587,397,300	1,633,135,800	1,441,436,400	1,741,226,000	1,622,464,600	1,632,321,800	1,666,372,600	1,719,242,700	1,723,978,800	32.227%
Industrial	59,116,500	56,999,600	299,108,100	300,226,700	307,640,800	308,596,200	308,615,500	312,590,000	309,213,100	5.780%
Land	523,700	252,500	252,500	252,500	252,500	252,500	252,500	252,500	252,500	0.005%
Lots	8,900,700	8,856,200	8,856,200	22,130,600	8,247,300	7,987,300	7,744,400	7,578,600	7,481,500	0.140%
Oil, Gas, Min	-	-	-	-	-	-	-	-	-	0.000%
Residential	3,200,925,300	3,113,179,900	3,286,353,600	3,305,016,300	3,303,907,700	3,257,878,200	3,279,151,600	3,305,106,300	3,308,150,900	61.840%
Seasonal	-	-	-	-	-	-	-	-	-	0.000%
Trailers	375,900	375,900	375,900	375,900	375,900	375,900	375,900	375,900	375,900	0.007%
Total	4,857,239,400	4,812,799,900	5,036,712,500	5,369,282,900	5,242,943,700	5,207,466,800	5,262,567,400	5,345,200,900	5,349,493,600	100.000%
Change		(44,439,500)	223,912,600	332,570,400	(126,339,200)	(35,476,900)	55,100,600	82,633,500	4,292,700	
% Change		-0.9%	4.7%	6.6%	-2.4%	-0.7%	1.1%	1.6%	0.1%	

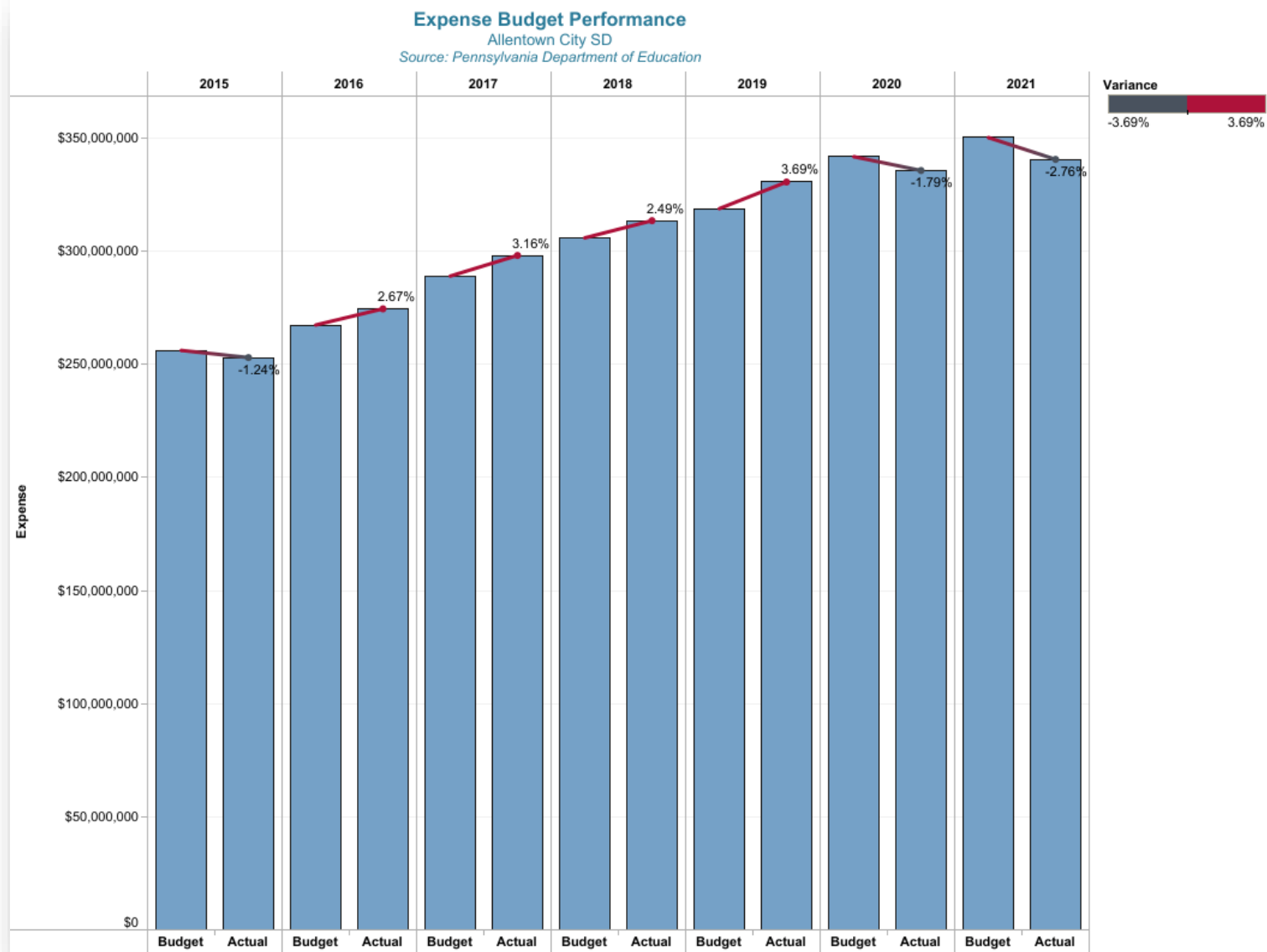
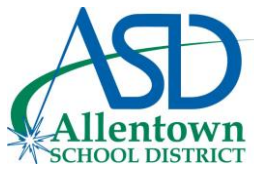
District Millage Rate History



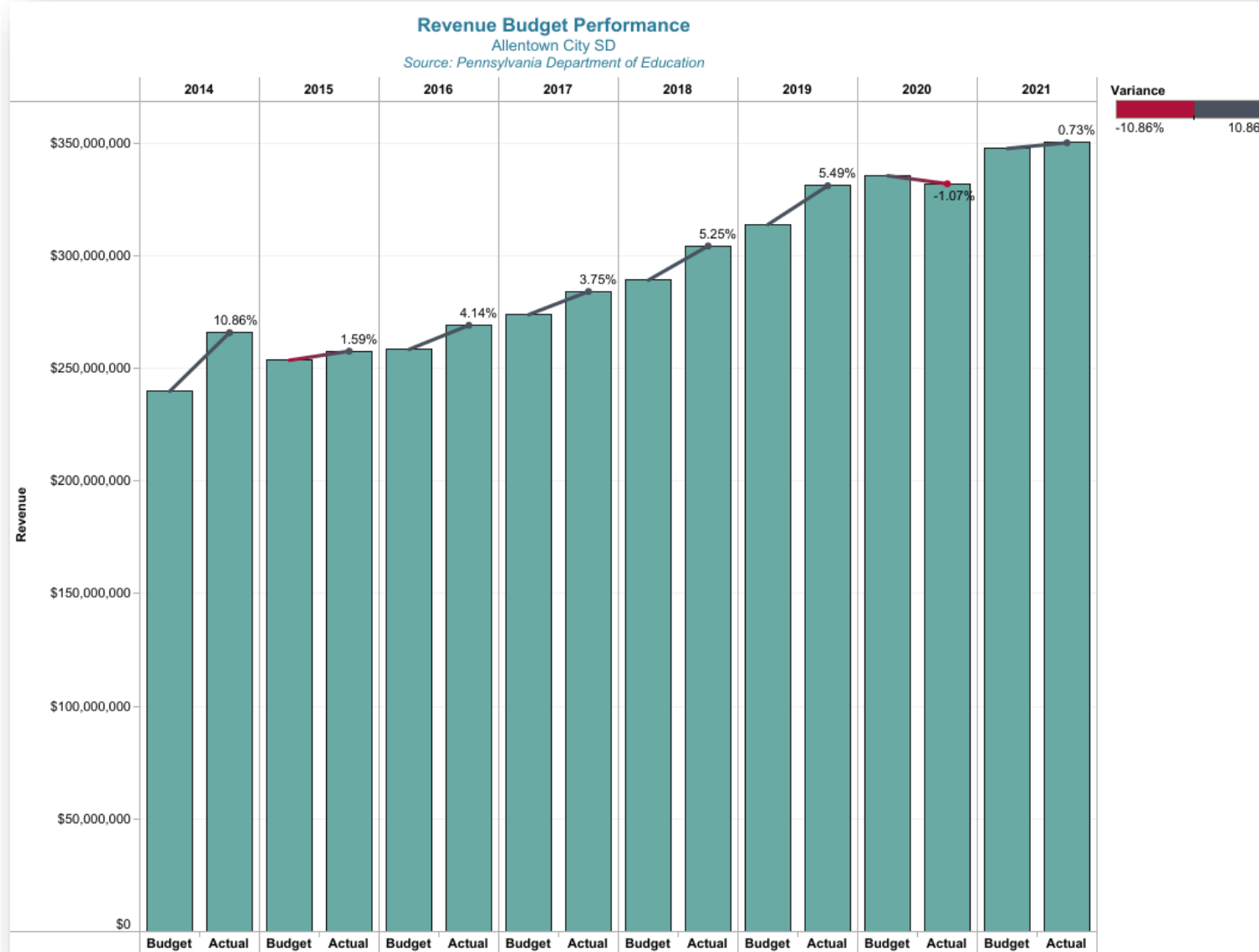
Millage Rate Comparisons – Lehigh County Schools



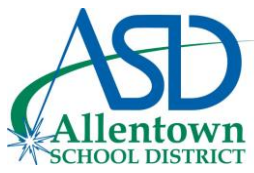
Our District – Expense Budget Performance



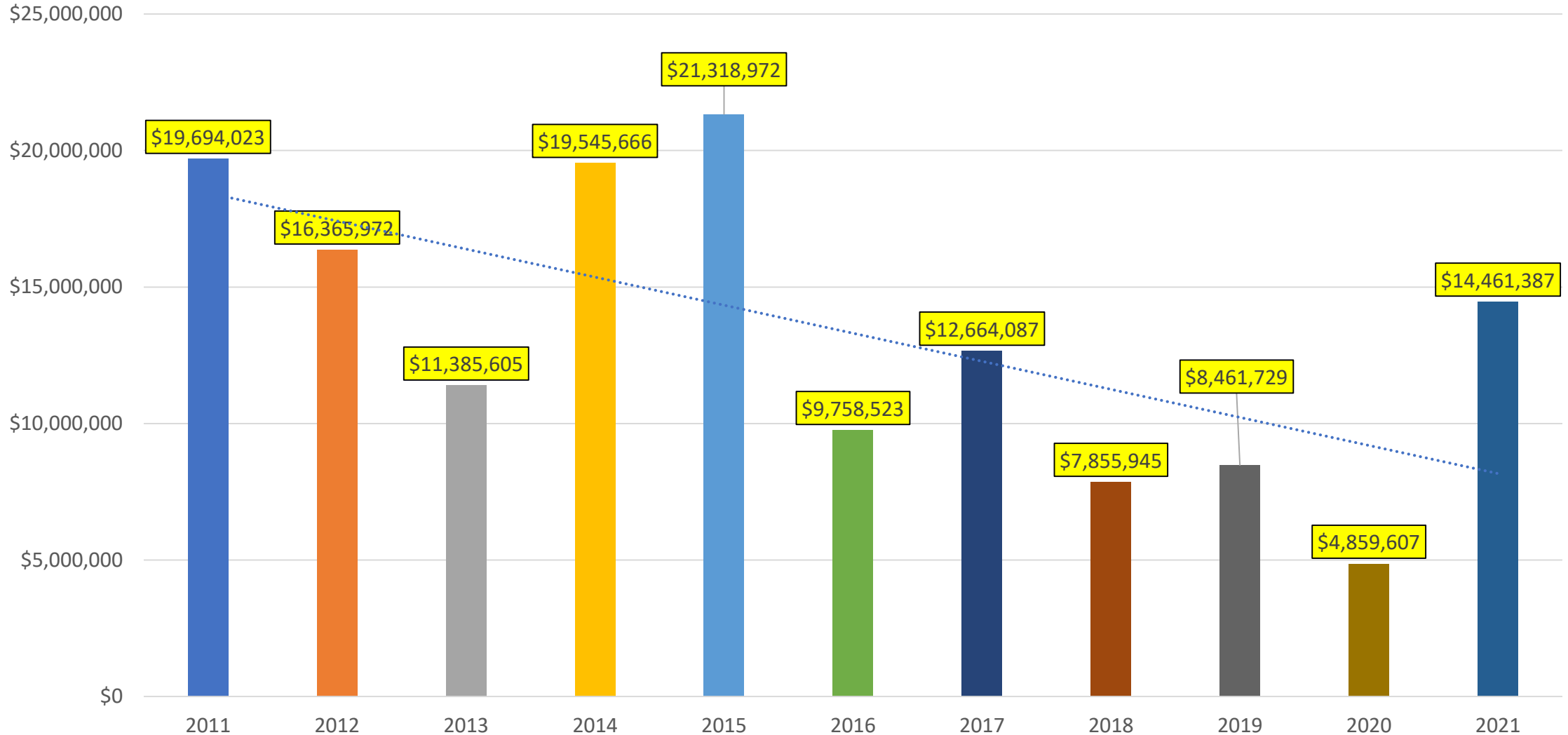
Our District – Revenue Budget Performance



Historical Fund Balance Through June 30, 2021



Unassigned Fund Balance



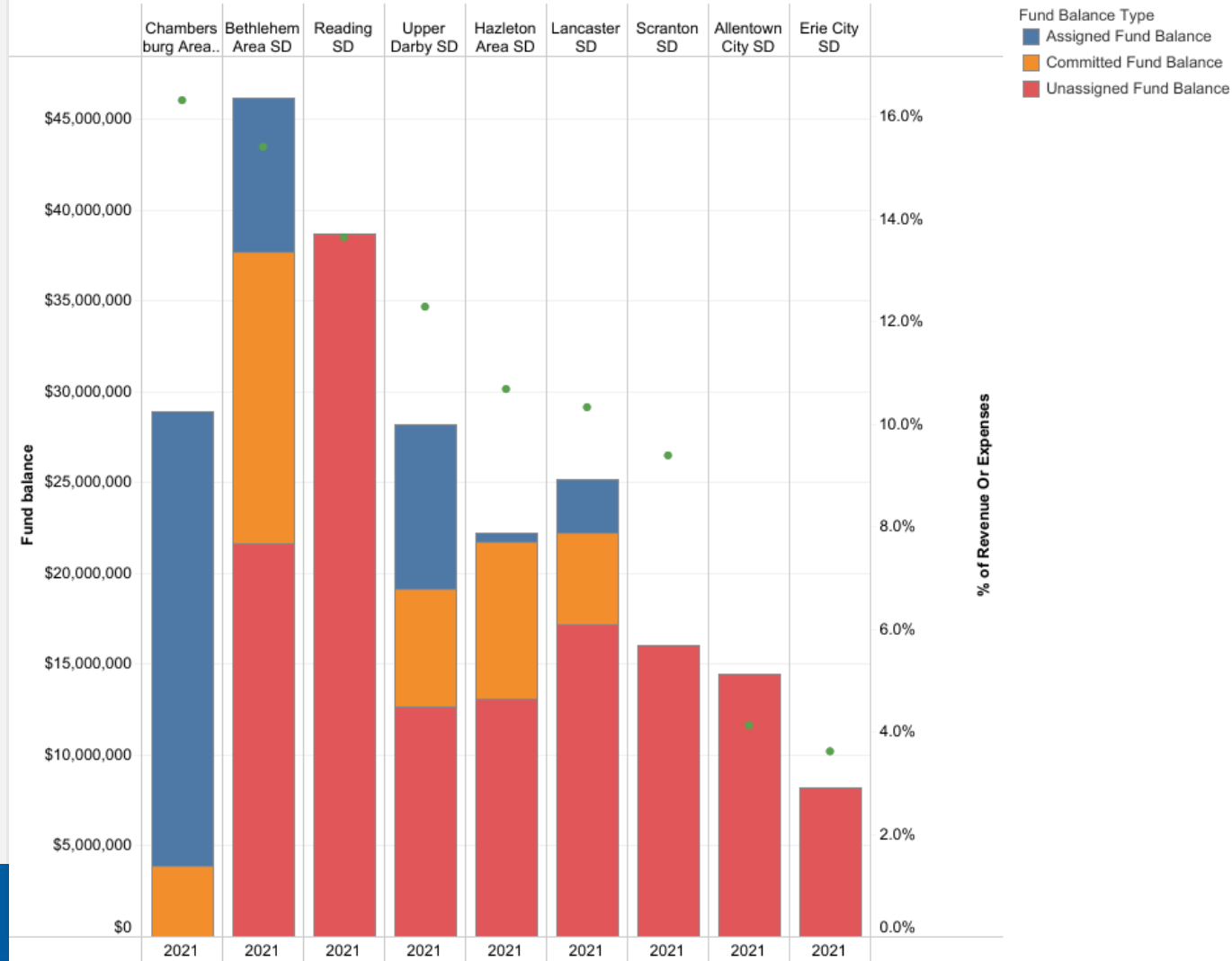
Fund Balance Comparison – Peer Group

Fund Balance by Percentage

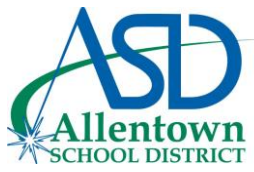
District(s): Allentown City SD, Bethlehem Area SD, Chambersburg Area SD and 6 more

Note: % of Revenues or Expenses reflects General funds only

Source: Pennsylvania Department of Education

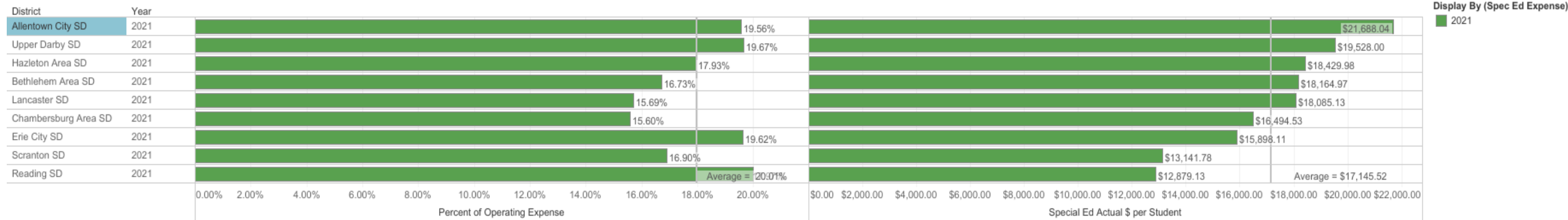


Special Education Costs – Peer Group Comparison

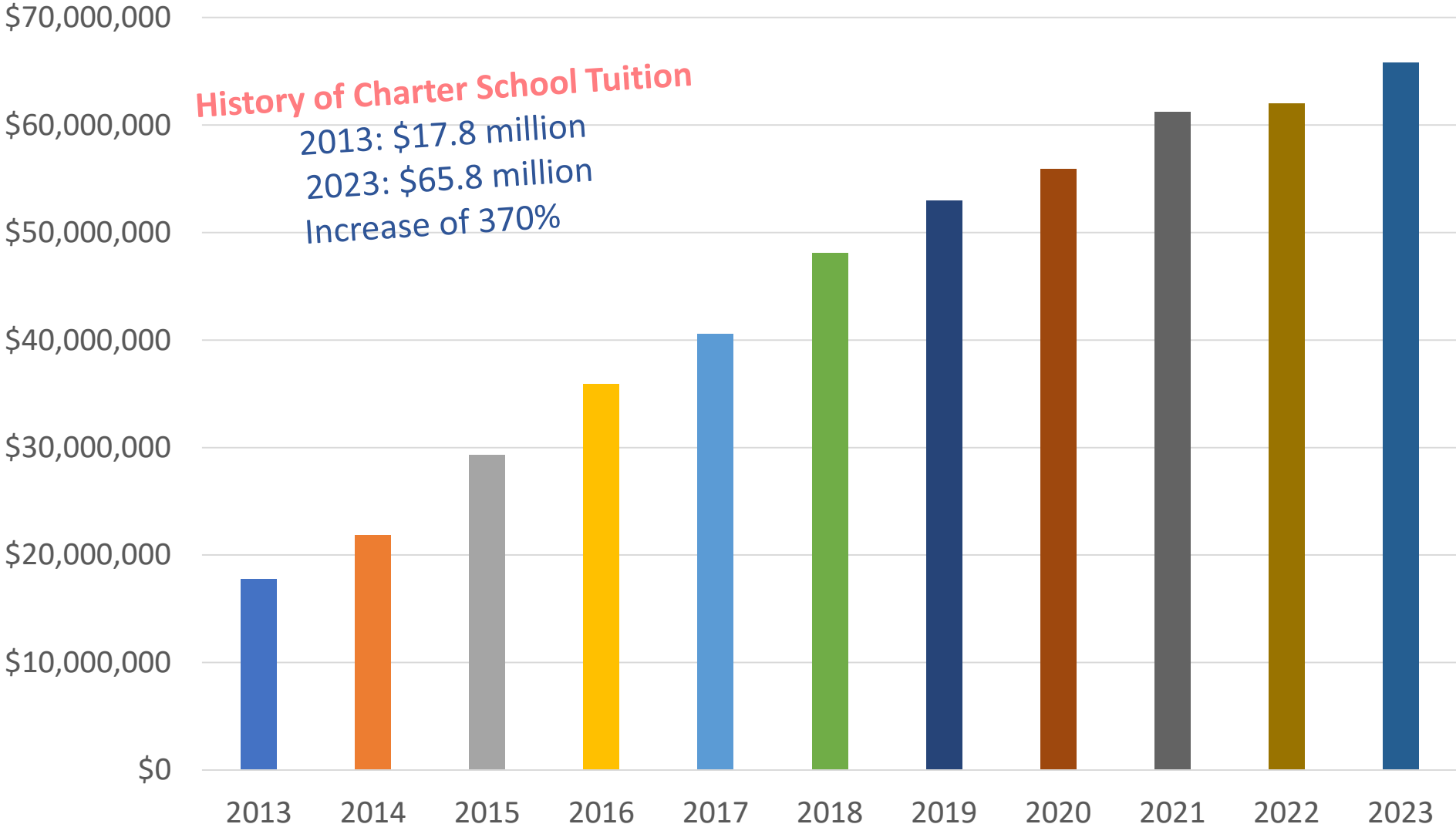
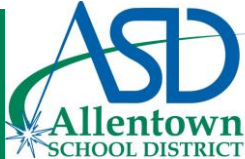


Special Education Cost per Student

Source: Pennsylvania Department of Education Enrollment and Annual Financial Report Data



Charter School Tuition Cost



Enrollment/Staffing Changes Year by Year

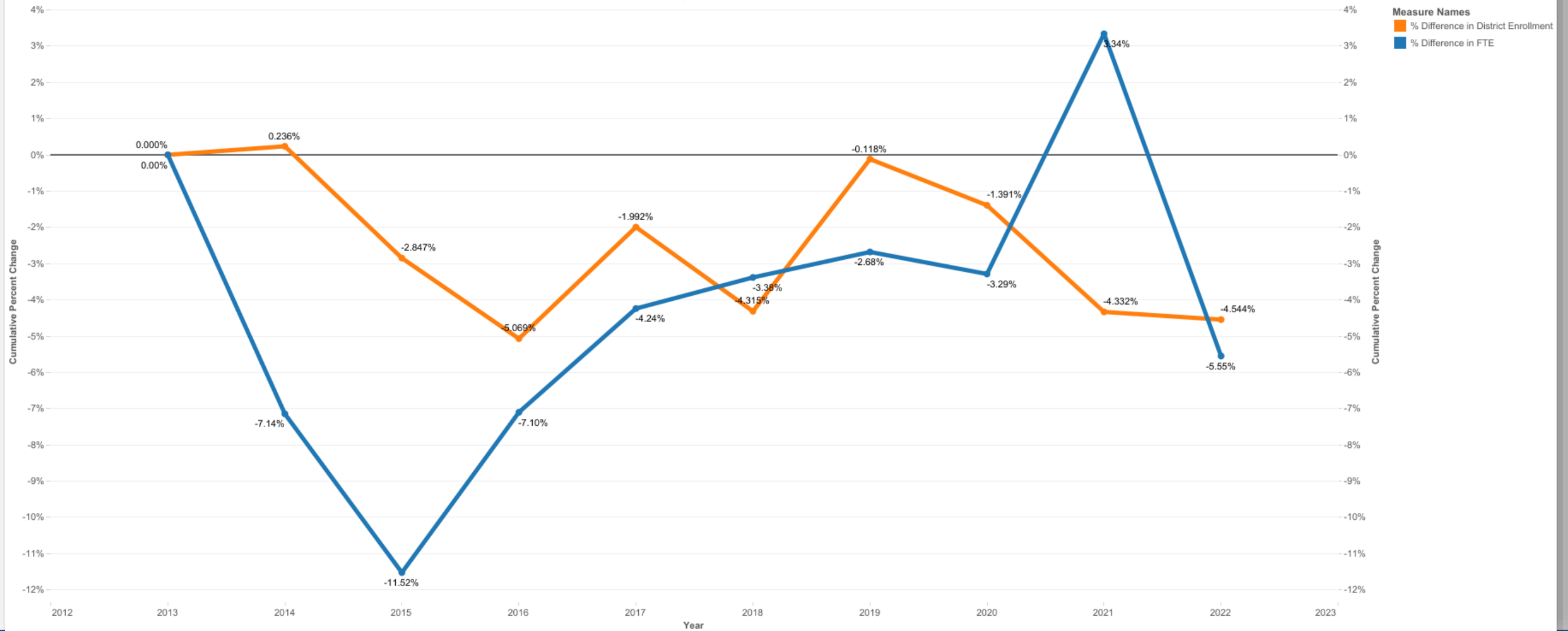
FTE Change versus Enrollment Change

Cumulative Change from Base Year

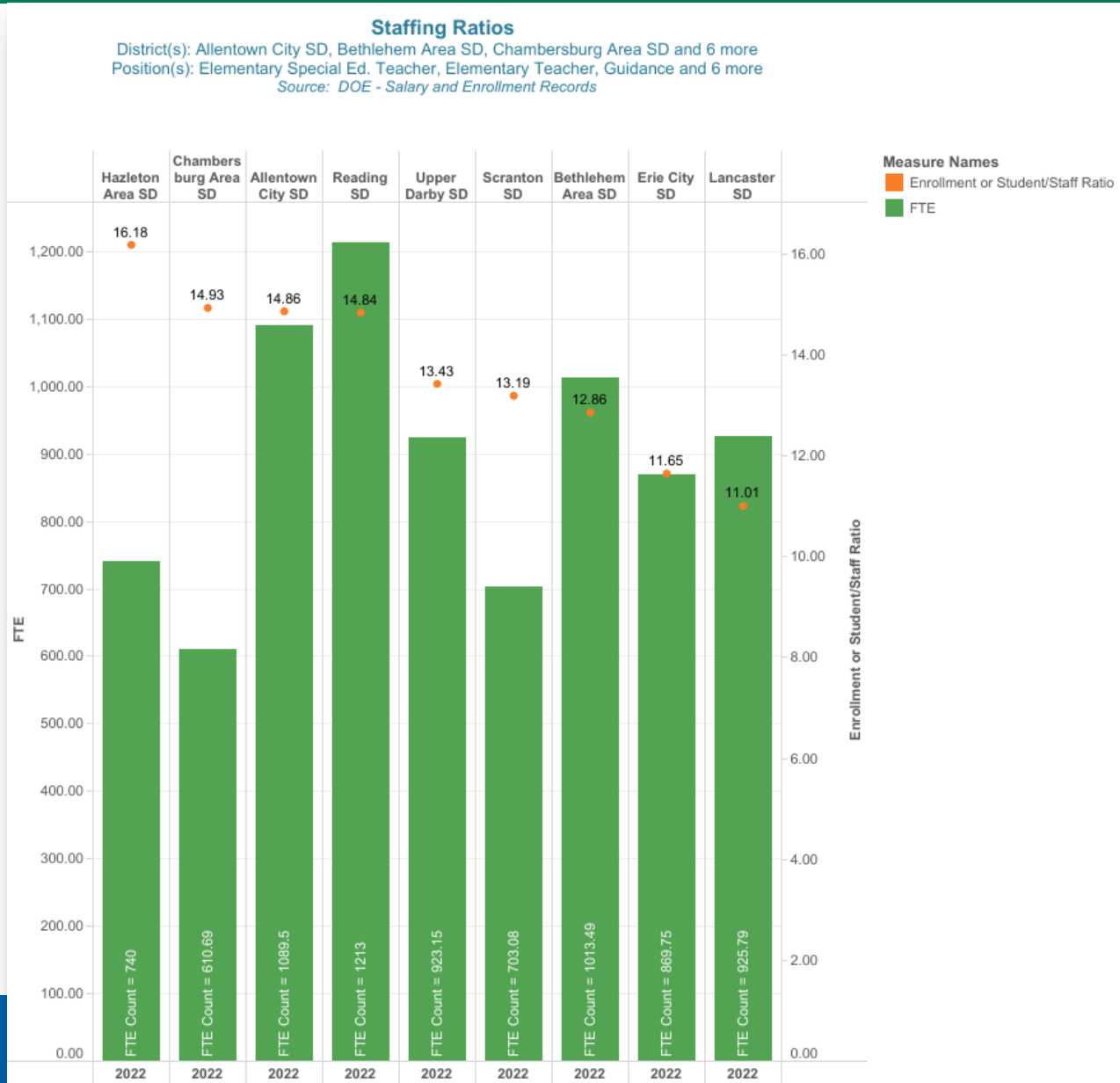
District: Allentown City SD

Position(s): Elementary Special Ed. Teacher, Elementary Teacher, Guidance and 6 more

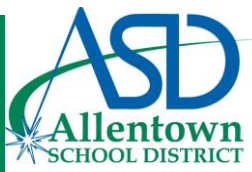
Source: DOE - Salary and Enrollment Records



Staffing Ratios – Professional Staff



Expense – Benchmarks (Peer Group)

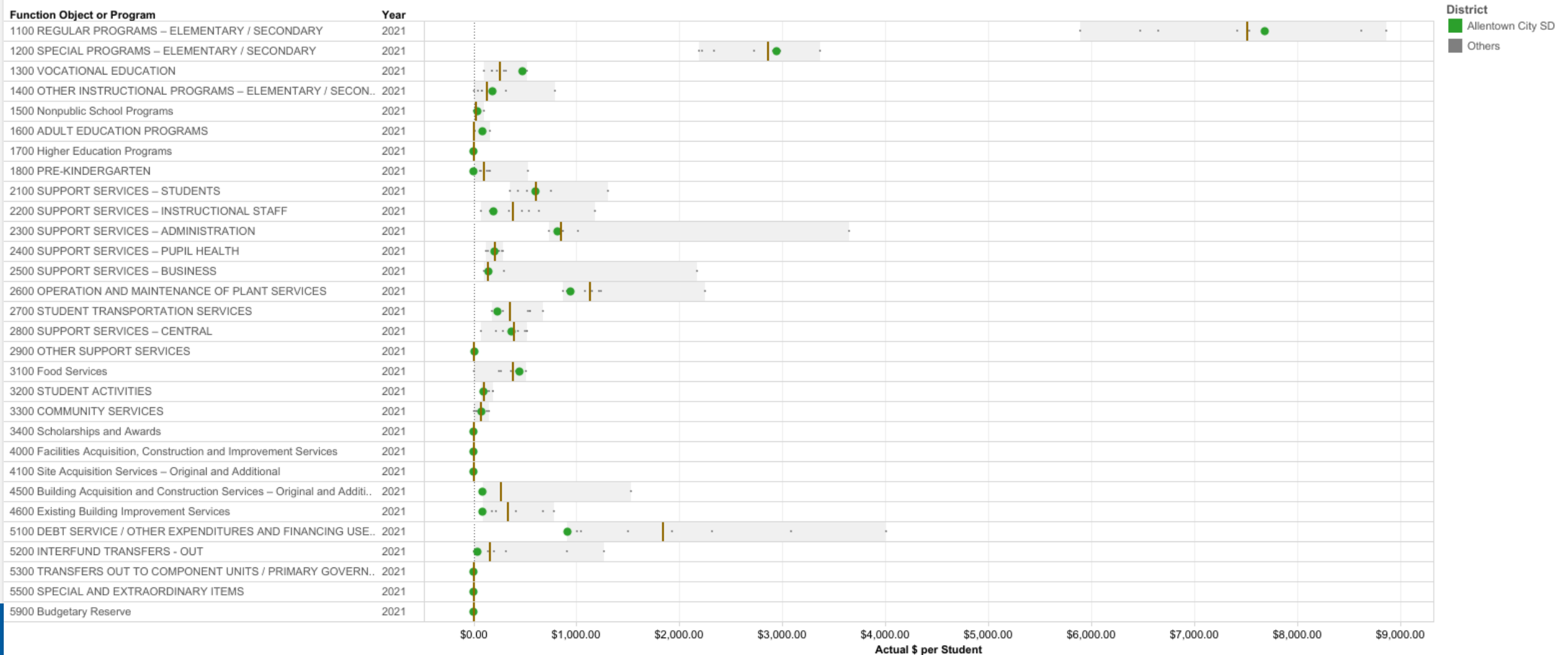


Benchmark Comparison - Expenses

District: Allentown City SD

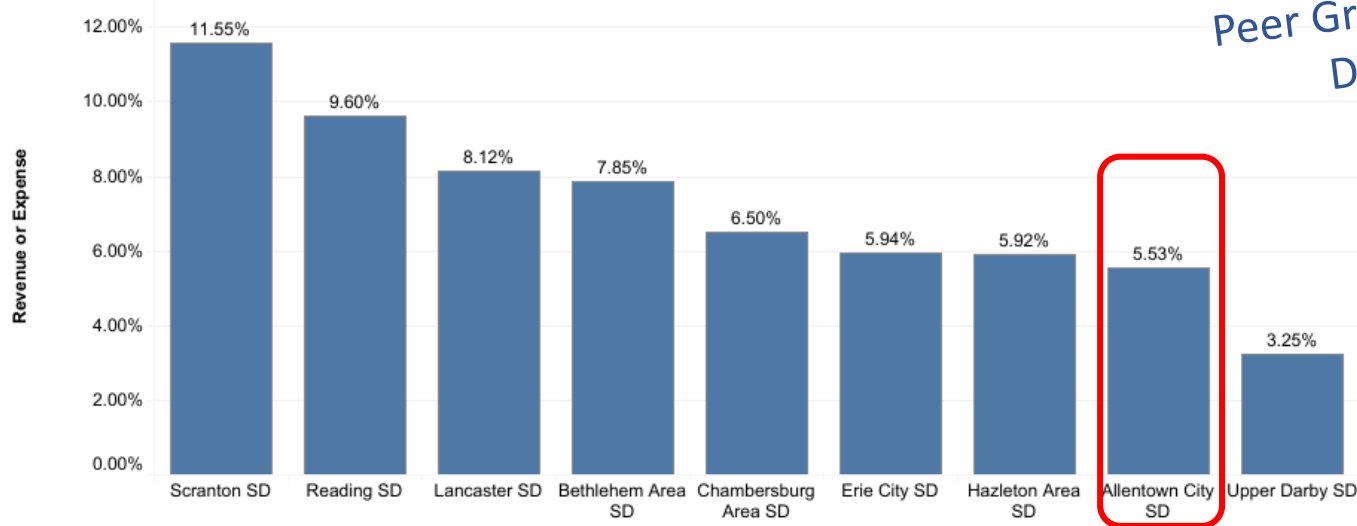
Source: Pennsylvania Department of Education

Note: Actual \$ Per Student is calculated based on Average Daily Membership when available and regular enrollment when not available.



Debt Service

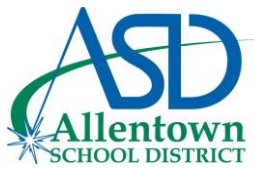
Debt Services
 As a % of 2021 General Fund Expense
 Note: Function 5110 All Funds
 Source: Pennsylvania Department of Education



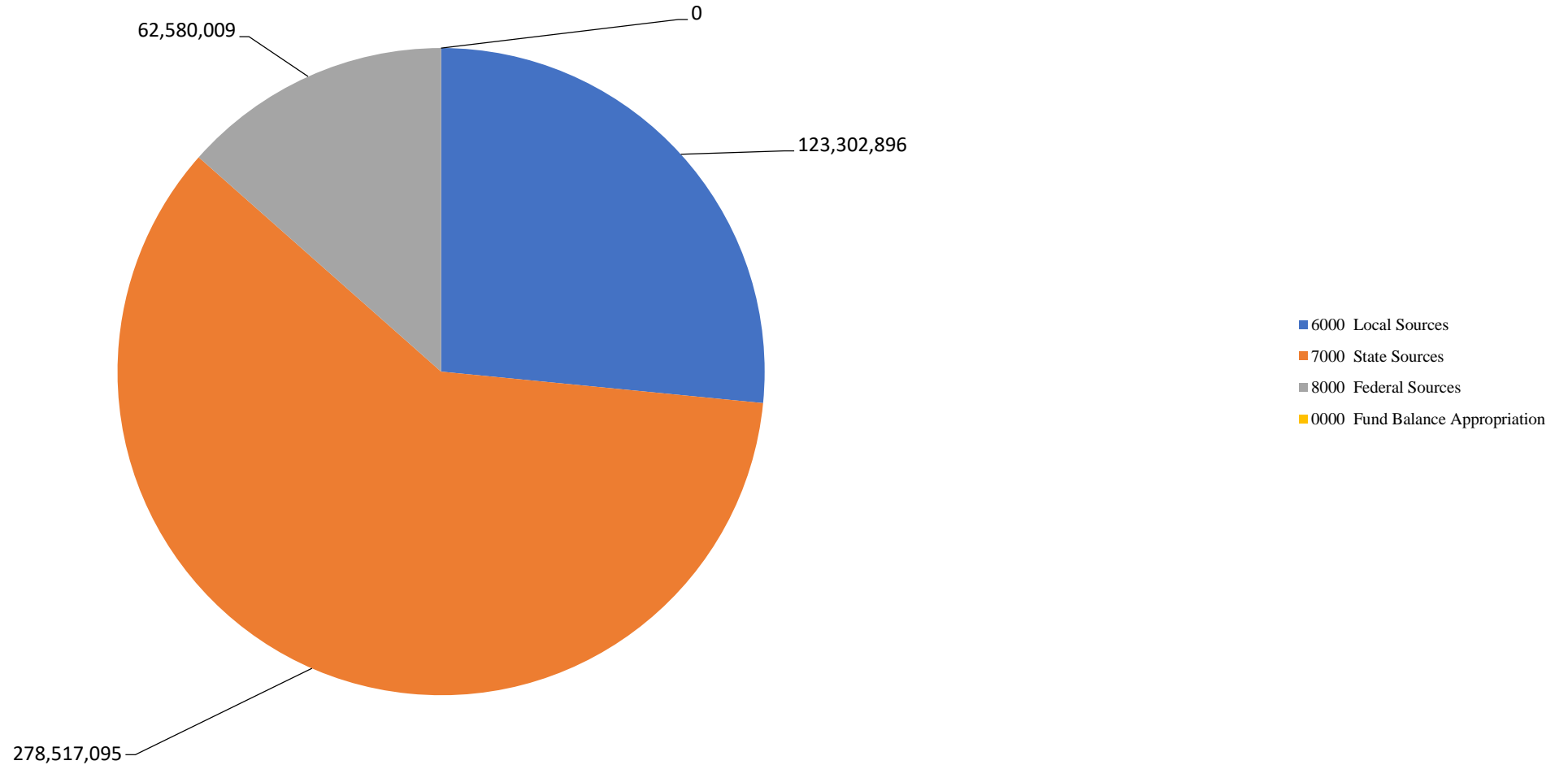
Peer Group Comparison
Debt Service

District	IU	County	5110 All Funds	District Enrollment	Per Student Amount	GF Expense	Percent of Expense	GF Revenue	Percent of Revenue
Allentown City SD	Carbon-Lehigh IU 21	Lehigh	\$18,833,894	16,231	\$1,160	\$340,635,285	5.53%	\$350,150,573	5.38%
Bethlehem Area SD	Colonial IU 20	Northampton	\$22,897,490	13,005	\$1,761	\$291,521,695	7.85%	\$299,284,574	7.65%
Chambersburg Area SD	Lincoln IU 12	Franklin	\$10,724,262	9,039	\$1,186	\$165,088,927	6.50%	\$177,084,948	6.06%
Erie City SD	Northwest Tri-County IU 5	Erie	\$12,964,599	10,310	\$1,257	\$218,139,053	5.94%	\$225,557,097	5.75%
Hazleton Area SD	Luzerne IU 18	Luzerne	\$11,857,487	11,551	\$1,027	\$200,193,505	5.92%	\$207,550,725	5.71%
Lancaster SD	Lancaster-Lebanon IU 13	Lancaster	\$20,231,849	10,384	\$1,948	\$249,064,369	8.12%	\$243,410,332	8.31%
Reading SD	Berks County IU 14	Berks	\$26,958,150	17,659	\$1,527	\$280,868,845	9.60%	\$283,073,114	9.52%
Scranton SD	Northeastern Educational IU 19	Lackawanna	\$18,360,473	9,216	\$1,992	\$158,928,266	11.55%	\$170,245,791	10.78%
Upper Darby SD	Delaware County IU 25	Delaware	\$7,381,620	12,420	\$594	\$227,151,932	3.25%	\$229,092,993	3.22%

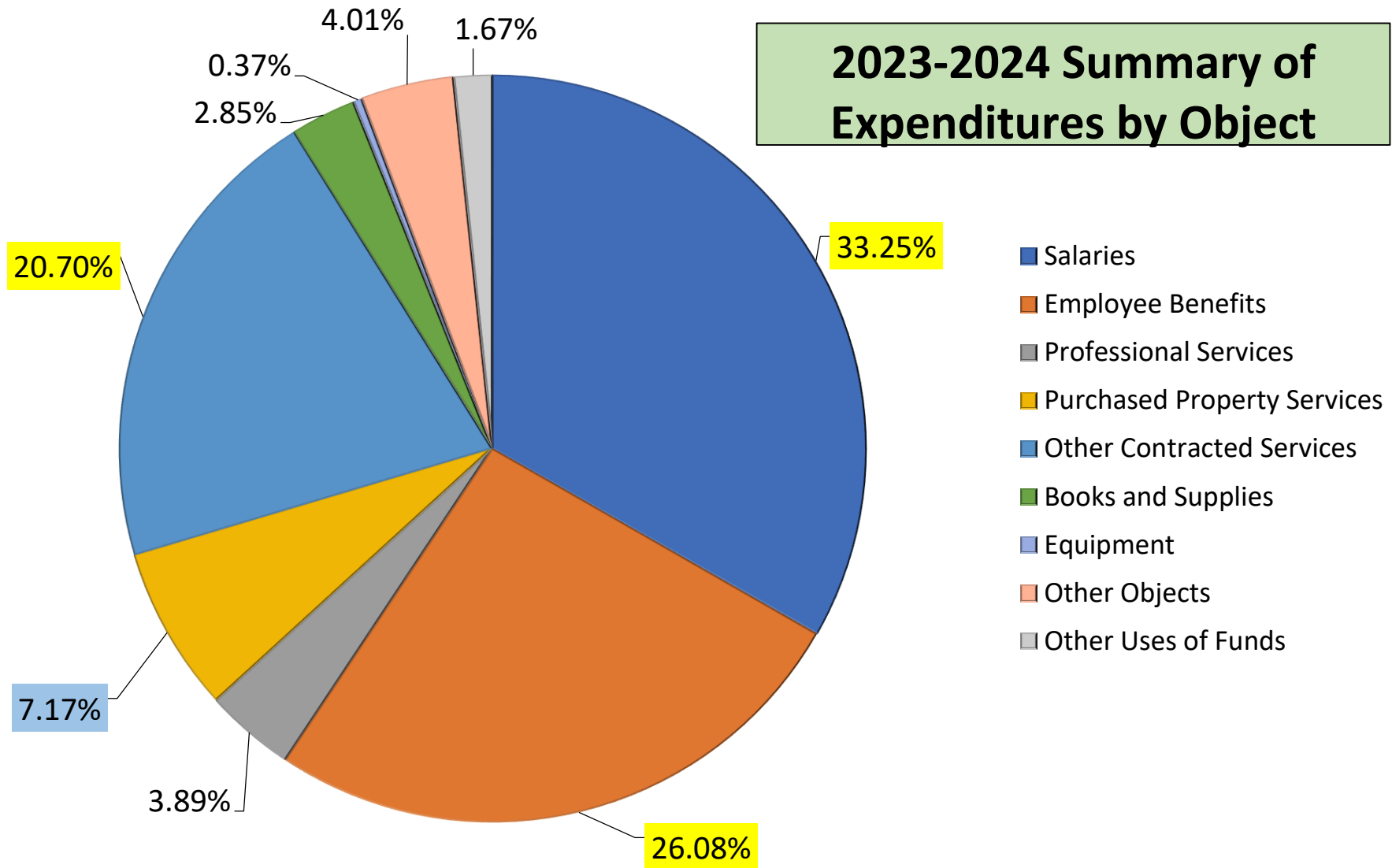
2023-24 Proposed Budget Revenue - \$464 Million (including ESSER Funds)



2023-2024 General Fund Summary of Revenues

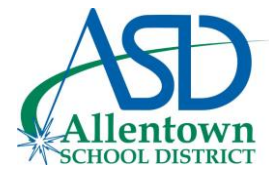


2023-2024 Summary of Expenditures by Object



- Additional cost saving measures:
 - Take back routing of bus runs - effective 2023-2024 school year.
 - Transport Early Intervention Students.
 - Prioritize transportation to ASD elementary students who walk more than a ½ mile.
 - Increase Attendance
 - Utilize LANTA for Charter, and non-public secondary students.
 - Basically provide the same type transportation as our ASD students

Cost Drivers – Charter School Annual Tuition Rates



Charter School Budget vs. Actual Cost 2022-2023

2022-2023 Charter School Budget	\$63,212,570
Estimated Costs based on Current Enrollment	\$65,766,844
Estimated Amount overbudget for 2022-2023	(\$2,554,274)

Projected Charter School Costs 2023-2024

2023-2024 Charter School Budget <i>(Projected)</i>	\$70,500,000
Increase over 2022-2023 Budget	\$7,378,430
2023-2024 Charter School Busing <i>(Projected)</i>	\$6,000,000

Cost to Taxpayer 2023-2024 Budget: 77.4% of every Tax Bill goes to pay for Charter School Costs

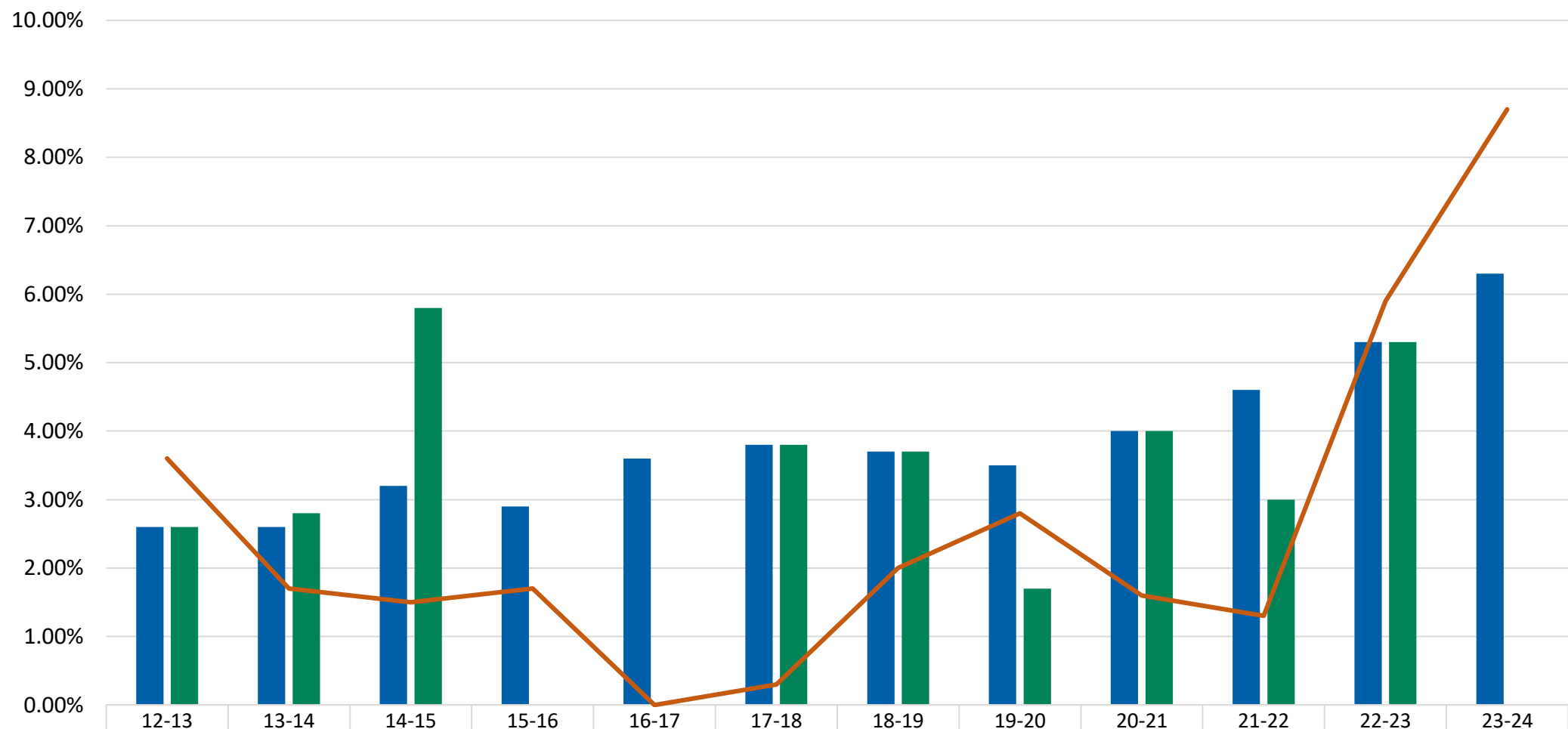
Current millage (2022-2023):	22.6432
Millage proposed to fund 2023-2024 budget at this time:	0% <i>(If more positions are added to the budget this could go up)</i>

Act 1 Index = 6.3%

Considerations:

- New Staffing is included in the current budget
- Governors Budget 8% increases included pending deliberation by legislature
- Salary Costs are estimated to be in the 4% overall range
- Benefits costs increases have been accounted for in the budget
- Charter School enrollment seems to be increasing at this time and may require a further budget adjustment in May if necessary

Historical Act 1 Index vs. Millage Rates vs. Social Security Increases



Act 1 Index	2.60%	2.60%	3.20%	2.90%	3.60%	3.80%	3.70%	3.50%	4.00%	4.60%	5.30%	6.30%
ASD Millage Increase (%)	2.60%	2.80%	5.80%	0.00%	0.00%	3.80%	3.70%	1.70%	4.00%	3.00%	5.30%	0.00%
Social Security Consumer Price Index	3.60%	1.70%	1.50%	1.70%	0.00%	0.30%	2.00%	2.80%	1.60%	1.30%	5.90%	8.70%

In groups, please assemble according to the color dot on your name tag.

Based on your assigned role determine what would be your Top 5 budgetary priorities for the 2023 – 2024 school year.

- Parent (Blue)
- Student (Red)
- Community Member / Taxpayer (Green)
- Staff (Purple)
- Administrator (Yellow)
- Superintendent (Orange)
- School Board Director (Brown)

Budget Creation Timeline

Action	Department Responsible	Deadline
Board Finance Committee, Preliminary Budget Review. PA Secretary of Budget certifies total amount of revenue in Property Tax Relief fund available for distribution	Finance Office	April 2023
Budget presented to Administrators at the Executive Leadership Learning Academy.	Finance Office	April 25, 2023
Gather stakeholder feedback by meeting with community, families, students, union leadership etc.	Finance Office	May 2023
Preliminary Budget Approval	School Board of Directors	May 25, 2023
School District Deadline to adopt the 2023-2024 final budget	Board Action	June 22, 2023

Next Level Work

Expansion of Related Arts in Kindergarten – 8th Grade

Emphasis on Reading & Math

Expansion of Early Learning (Pre-Kindergarten)

Investment in Curriculum for Core Content Areas

Planning for the Exhaustion of ESSER Funding after the 2023-2024 Fiscal Year

Development of Long-Term Capital Plan

Early College Awareness

Creating Networked Improvement Communities

