

**PDE-2028 - FINAL GENERAL FUND BUDGET  
Fiscal Year 07/01/2015 - 06/30/2016**

**General Fund Budget Approval**

Date of Adoption of the General Fund Budget: 6/23/2015

\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
David J Bonenberger

Contact Person

(610) 838-7028

1118

Telephone

Extension

\_\_\_\_\_  
david.bonenberger@svpanthers.org

E-mail Address

Return to: Pennsylvania Department of Education  
Bureau of Budget and Fiscal Management  
Division of Subsidy Data and Administration  
333 Market Street  
Harrisburg, PA 17126-0333

<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>	
1 Estimated Beginning Fund Balance - Committed	12,274,611
2 Estimated Beginning Fund Balance - Assigned	0
3 Estimated Beginning Fund Balance - Unassigned	2,997,111
4	0
5	0
6	0
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b>15,271,722</b>
 <b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	33,648,374
7000 Revenue from State Sources	8,574,868
8000 Revenue from Federal Sources	232,171
9000 Other Financing Sources	0
<b>Total Estimated Revenues And Other Financing Sources</b>	<b>42,455,413</b>
 <b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	 <b>57,727,135</b>

2015-2016 Final General Fund Budget (PDE-2028)

AUN: 120486003 Saucon Valley SD

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM LOCAL SOURCES</b>		
6111	Current Real Estate Taxes	28,195,389
6112	Interim Real Estate Taxes	216,604
6113	Public Utility Realty Tax	45,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	0
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	48,500
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	66,300
6150	Current Act 511 Taxes - Proportional Assessments	3,120,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	1,522,000
6500	Earnings on Investments	45,000
6700	Revenues from District Activities	56,347
6800	Revenue from Intermediary Sources / Pass-Through Funds	258,334
6910	Rentals	16,000
6920	Contributions/Donations/Grants From Private Sources	0
6940	Tuition from Patrons	21,000
6960	Services Provided Other Local Governmental Units / LEAs	0
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	7,900
6990	Refunds and Other Miscellaneous Revenue	30,000
	<b>REVENUE FROM LOCAL SOURCES</b>	<b>33,648,374</b>

2015-2016 Final General Fund Budget (PDE-2028)

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM STATE SOURCES</b>		
7110	Basic Education Funding (Gross)	2,838,381
7160	Tuition for Orphans and Children Placed in Private Homes	70,000
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7220	Vocational Education	0
7240	Driver Education - Student	0
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	932,440
7272	Early Intervention	0
7280	Adult Literacy	0
7292	Pre-K Counts	0
7299	Other Program Subsidies Not Listed in 7200 Series	0
7310	Transportation (Regular and Additional)	340,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	187,189
7330	Health Services (Medical, Dental, Nurse, Act 25)	46,000
7340	State Property Tax Reduction Allocation	931,207
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	0
7505	Ready to Learn Block Grant	0
7509	Supplemental Equipment Grants	0
7598	Revenue for the Support of Public Schools	0
7599	Other State Revenue Not Listed in the 7500 Series	0
7810	State Share of Social Security and Medicare Taxes	737,949
7820	State Share of Retirement Contributions	2,491,702
7900	Revenue for Technology	0
	<b>REVENUE FROM STATE SOURCES</b>	<b>8,574,868</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM FEDERAL SOURCES</b>		
8110	Payments for Federally Impacted Areas - P.L. 81-874	0
8190	Other Unrestricted Grants-in-Aid Direct from Federal Government	0
8200	Unrestricted Grants-in-Aid from Federal Gov't Through Commonwealth	0
8310	Payments for Federally Impacted Areas - P.L. 81-815	0
8320	Energy Conservation Grants - TA and ECM	0
8390	Other Restricted Grants-in-Aid Directly from Federal Government	0
8511	Grants for IDEA and NCLB Programs not Specified in 8510 series	0
8512	IDEA, Part B	0
8513	IDEA, Section 619	0
8514	NCLB, Title I - Improving the Acad. Achvmnt. of the Disadvantaged	170,273
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	46,898
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	0
8517	NCLB, Title IV - 21st Century Schools	0
8518	NCLB, Title V – Promoting Informed Parental Choice And Innovative Programs	0
8519	NCLB, Title VI - Flexibility and Accountability	0
8521	Vocational Education - Operating Expenditures	0
8540	Nutrition Education and Training	0
8560	Federal Block Grants	0
8580	Child Care and Development Block Grants	0
8610	Homeless Assistance Act	0
8620	Adult Basic Education	0
8640	Headstart	0
8660	Workforce Investment Act	0
8690	Other Restricted Federal Grants-in-Aid Through the Commonwealth	0
8731	ARRA - Build America Bonds	0
8732	ARRA-Qualified School Construction Bonds (QSCB)	0
8733	ARRA-Qualified Zone Academy Bonds (QZAB)	0
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	15,000
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	0
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
<b>REVENUE FROM FEDERAL SOURCES</b>		<b>232,171</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>OTHER FINANCING SOURCES</b>		
9100	Sale of Bonds	0
9200	Proceeds From Extended Term Financing	0
9320	Special Revenue Fund Transfers	0
9330	Capital Projects Fund Transfers	0
9340	Debt Service Fund Transfers	0
9350	Enterprise Fund Transfers	0
9360	Internal Service Fund Transfers	0
9370	Trust and Agency Fund Transfers	0
9380	Activity Fund Transfers	0
9390	Permanent Fund Transfers	0
9400	Sale or Compensation for Loss of Fixed Assets	0
9500	Capital Contributions	0
9710	Transfers from Component Units	0
9720	Transfers from Primary Governments	0
9800	Intrafund Transfers In	0
9900	Other Financing Sources Not Listed in the 9000 Series	0
	<b>OTHER FINANCING SOURCES</b>	<b>0</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>		<b>42,455,413</b>

Act 1 Index (current): 1.9%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$28,195,389</b>
<b>Amount of Tax Relief for Homestead Exclusions +</b>	<b><u>\$935,220</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$29,130,609</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$30,305,417</b>
	<b>Northampton</b>

**Total**

<b>2014-15 Data</b>		
a. Assessed Value	\$586,289,200	\$586,289,200
b. Real Estate Mills	51.7400	
<b>I. 2015-16 Data</b>		
c. 2013 STEB Market Value	\$1,593,753,949	\$1,593,753,949
d. Assessed Value	\$585,725,100	\$585,725,100
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2014-15 Calculations</b>		
f. 2014-15 Tax Levy (a * b)	\$30,334,603	\$30,334,603
<b>2015-16 Calculations</b>		
<b>II.</b> g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2014-15 Tax Levy (f Total * g)	\$30,334,603	\$30,334,603
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	51.7400	
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$30,305,417	\$30,305,417
<b>III. I. 2015-16 Real Estate Tax Rate</b>	<b>51.7400</b>	
(k / d * 1000)		
m. Tax Levy Generated by Mills (l / 1000 * d)	\$30,305,417	\$30,305,417
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$29,370,197
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$28,195,389

Act 1 Index (current): 1.9%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$28,195,389</b>
<b>Amount of Tax Relief for Homestead Exclusions +</b>	<b><u>\$935,220</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$29,130,609</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$30,305,417</b>
	<b>Northampton</b>

**Total**

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	52.7230	
q. Mills In Excess of Index if (l > p), (l - p)	0.0000	0.0000
r. Maximum Tax Levy Based On Index (p / 1000) * d	\$30,881,184	\$30,881,184
<b>IV.</b> 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

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<b>Information Related to Property Tax Relief</b>		
Assessed Value Exclusion per Homestead	\$3,630	
Number of Homestead/Farmstead Properties	4,982	4,982
<b>V.</b> Median Assessed Value of Homestead Properties		\$62,900

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Act 1 Index (current): 1.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$28,195,389
Amount of Tax Relief for Homestead Exclusions +	<u>\$935,220</u>
Total Approx. Tax Revenue:	\$29,130,609
Approx. Tax Levy for Tax Rate Calculation:	\$30,305,417
	Northampton

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$931,207	Lowering RE Tax Rate	\$0	\$931,207
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$4,013			\$4,013
Amount of Tax Relief from State/Local Sources				<u>\$935,220</u>

2015-2016 Final General Fund Budget (PDE-2028)

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LOCAL EDUCATION AGENCY TAX DATA (TAXD)

REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

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CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Northampton	585,725,100	51.7400	30,305,417			96.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	585,725,100		30,305,417	- 935,220	= 29,370,197	96.00000%	= 28,195,389

	Rate	Estimated Revenue
6120 <u>Per Capita Taxes, Section 679</u>	5.00	48,500

6140 Current Act 511 Taxes - Flat Rate Assessments

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141 Per Capita Taxes, Act 511	\$5.00	\$0.00	48,500	48,500
6142 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143 Local Services / Occupational Privilege Taxes	\$5.00	\$0.00	17,800	17,800
6144 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Business Privilege Taxes - Flat Rate	\$0.00	\$0.00	0	0
6146 Mechanical Device Taxes - Flat Rate	\$0.00	\$0.00	0	0
6149 Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes - Flat Rate Assessments			<u>66,300</u>	<u>66,300</u>

6150 Current Act 511 Taxes - Proportional Assessments

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Earned Income Taxes, Act 511	0.50%	0.00%	2,800,000	2,800,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	1.00%	0.00%	320,000	320,000
6154 Amusement Taxes	0.00%	0.00%	0	0
6155 Business Privilege Taxes - Proportional Rate	0	0	0	0
6156 Mechanical Device Taxes - Percentage	0.00%	0.00%	0	0
6157 Mercantile Taxes	0	0	0	0
6159 Other Proportional Assessments	0	0	0	0
Total Current Act 511 Taxes - Proportional Assessments			<u>3,120,000</u>	<u>3,120,000</u>

**Total Act 511, Current Taxes**

Act 511 Tax Limit	---	1,593,753,949	X	12	19,125,047
		Market Value		Mills	(511 Limit)





<u>ITEM</u>		<u>AMOUNTS</u>	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	18,524,733	
1200	Special Programs - Elementary/Secondary	4,296,575	
1300	Vocational Education	854,497	
1400	Other Instructional Programs - Elementary/Secondary	34,040	
1500	Nonpublic School Programs	0	
1600	Adult Education Programs	0	
1700	Higher Education Programs	275,951	
1800	Pre-Kindergarten	0	
	<b>Total 1000 Instruction</b>	<b>23,985,796</b>	
2000	Support Services		
2100	Support Services - Pupil Personnel	1,316,580	
2200	Support Services - Instructional Staff	1,984,504	
2300	Support Services - Administration	2,498,683	
2400	Support Services - Pupil Health	342,167	
2500	Support Services - Business	742,498	
2600	Operation & Maintenance of Plant Services	4,222,371	
2700	Student Transportation Services	2,204,681	
2800	Support Services - Central	0	
2900	Other Support Services	20,995	
	<b>Total 2000 Support Services</b>	<b>13,332,479</b>	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	1,122,834	
3300	Community Services	10,781	
3400	Scholarships and Awards	0	
	<b>Total 3000 Operation of Non-instructional Services</b>	<b>1,133,615</b>	
4000	Facilities Acquisition, Construction and Improvement Services		
4000	Facilities Acquisition, Construction and Improvement Services	0	
	<b>Total 4000 Facilities Acquisition, Construction and Improvement</b>	<b>0</b>	
	<b>Total Estimated Expenditures</b>		<b>38,451,890</b>
5000	Other Expenditures and Financing Uses		
5100	Debt Service	4,344,349	
5200	Interfund Transfers - Out	0	
5300	Transfers Involving Component Units	0	
5500	Special and Extraordinary Items	0	
5900	Budgetary Reserve	137,900	
	<b>Total Other Financing Uses</b>		<b>4,482,249</b>
	<b>Total Estimated Expenditures and Other Financing Uses</b>		<b>42,934,139</b>
	<b>Appropriation of Prior Year Fund Balance</b>		<b>0</b>
	<b>Total Appropriations</b>		<b>42,934,139</b>
	<b>Ending Committed, Assigned and Unassigned Fund Balance</b>		<b>14,792,996</b>

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
<b>1000</b>	<b>INSTRUCTION</b>	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	10,637,044
200	Personnel Services-Employee Benefits	6,131,637
300	Purchased Professional & Technical Services	38,946
400	Purchased Property Services	449,578
500	Other Purchased Services	859,222
600	Supplies	375,423
700	Property	29,255
800	Other Objects	3,628
	Total Regular Programs - Elementary/Secondary	18,524,733
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	1,881,271
200	Personnel Services-Employee Benefits	1,044,910
300	Purchased Professional & Technical Services	966,593
400	Purchased Property Services	0
500	Other Purchased Services	365,982
600	Supplies	37,599
700	Property	0
800	Other Objects	220
	Total Special Programs - Elementary/Secondary	4,296,575
1300	Vocational Education	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	854,497
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Vocational Education	854,497
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	25,500
200	Personnel Services-Employee Benefits	8,540
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	34,040

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1500	Nonpublic School Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	0
1600	Adult Education Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Adult Education Programs	0
1700	Higher Education Programs	
500	Other Purchased Services	275,951
600	Supplies	0
	Total Higher Education Programs	275,951
1800	Pre-Kindergarten	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Pre-Kindergarten	0
<b>Total Instruction</b>		<b>23,985,796</b>

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
<b>2000</b>	<b>SUPPORT SERVICES</b>	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	815,858
200	Personnel Services-Employee Benefits	459,709
300	Purchased Professional & Technical Services	15,602
400	Purchased Property Services	3,648
500	Other Purchased Services	2,575
600	Supplies	18,250
700	Property	0
800	Other Objects	938
	Total Support Services - Pupil Personnel	1,316,580
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	1,134,802
200	Personnel Services-Employee Benefits	566,241
300	Purchased Professional & Technical Services	66,498
400	Purchased Property Services	2,700
500	Other Purchased Services	15,292
600	Supplies	158,046
700	Property	39,900
800	Other Objects	1,025
	Total Support Services - Instructional Staff	1,984,504
2300	Support Services - Administration	
100	Personnel Services-Salaries	1,224,486
200	Personnel Services-Employee Benefits	647,857
300	Purchased Professional & Technical Services	335,100
400	Purchased Property Services	26,482
500	Other Purchased Services	63,479
600	Supplies	30,522
700	Property	25,017
800	Other Objects	145,740
	Total Support Services - Administration	2,498,683
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	213,325
200	Personnel Services-Employee Benefits	123,516
300	Purchased Professional & Technical Services	600
400	Purchased Property Services	345
500	Other Purchased Services	50
600	Supplies	4,331
700	Property	0
800	Other Objects	0
	Total Support Services - Pupil Health	342,167



<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	403,192
200	Personnel Services-Employee Benefits	242,769
300	Purchased Professional & Technical Services	62,895
400	Purchased Property Services	8,091
500	Other Purchased Services	7,300
600	Supplies	4,751
700	Property	0
800	Other Objects	13,500
	Total Support Services - Business	742,498
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	1,503,586
200	Personnel Services-Employee Benefits	860,928
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	351,991
500	Other Purchased Services	591,583
600	Supplies	851,683
700	Property	59,600
800	Other Objects	3,000
	Total Operation & Maintenance of Plant Services	4,222,371
2700	Student Transportation Services	
100	Personnel Services-Salaries	971,543
200	Personnel Services-Employee Benefits	678,815
300	Purchased Professional & Technical Services	13,000
400	Purchased Property Services	58,070
500	Other Purchased Services	43,615
600	Supplies	235,138
700	Property	201,500
800	Other Objects	3,000
	Total Student Transportation Services	2,204,681
2800	Support Services - Central	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Support Services - Central	0

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2900	Other Support Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	20,995
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	20,995
<b>Total Support Services</b>		<b>13,332,479</b>
<b>3000</b>	<b>OPERATION OF NON-INSTRUCTIONAL SERVICES</b>	
3100	Food Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Food Services	0
3200	Student Activities	
100	Personnel Services-Salaries	475,010
200	Personnel Services-Employee Benefits	185,244
300	Purchased Professional & Technical Services	157,719
400	Purchased Property Services	30,575
500	Other Purchased Services	94,435
600	Supplies	99,647
700	Property	61,332
800	Other Objects	18,872
	Total Student Activities	1,122,834

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	7,600
200	Personnel Services-Employee Benefits	581
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	1,500
500	Other Purchased Services	0
600	Supplies	100
700	Property	0
800	Other Objects	1,000
	Total Community Services	10,781
3400	Scholarships and Awards	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Scholarships and Awards	0
	<b>Total Operation of Non-instructional Services</b>	<b>1,133,615</b>
<b>4000</b>	<b>FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT</b>	
4000	Facilities Acquisition, Construction and Improvement Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
	<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>0</b>
<b>5000</b>	<b>OTHER EXPENDITURES AND FINANCING USES</b>	
5100	Debt Service	
800	Other Objects	322,349
900	Other Uses of Funds	4,022,000
	Total Debt Service	4,344,349
5200	Interfund Transfers - Out	
900	Other Uses of Funds	0
	Total Interfund Transfers - Out	0

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
5300	Transfers Involving Component Units	
900	Other Uses of Funds	0
	Total Transfers Involving Component Units	0
5500	Special and Extraordinary Items	
800	Other Objects	0
900	Other Uses of Funds	0
	Total Special and Extraordinary Items	0
5900	Budgetary Reserve	
800	Other Objects	137,900
	Total Budgetary Reserve	137,900
	<b>Total Other Expenditures and Financing Uses</b>	<b>4,482,249</b>
<b>TOTAL EXPENDITURES</b>		<b>42,934,139</b>

	<u>06/30/2015 Estimate</u>	<u>06/30/2016 Projection</u>
<b><u>CASH AND SHORT-TERM INVESTMENTS</u></b>		
General Fund	22,000,000	21,000,000
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	46,500	46,500
Capital Projects Fund – Other	35,400	35,400
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	50,000	50,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	55,000	50,000
Agency Fund	0	0
<b>Total Cash and Short-Term Investments</b>	<b>22,186,900</b>	<b>21,181,900</b>
<b><u>LONG-TERM INVESTMENTS</u></b>		
General Fund	0	0
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	0	0
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	0	0
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	0	0
<b>Total Long-Term Investments</b>	<b>0</b>	<b>0</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>22,186,900</b>	<b>21,181,900</b>

	<u>06/30/2015 Estimate</u>	<u>06/30/2016 Projection</u>
<b><u>LONG-TERM INDEBTEDNESS</u></b>		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	0	0
Bonds Payable	21,465,000	17,681,000
Lease-Purchase Obligations	122,000	0
Accumulated Compensated Absences	1,200,000	1,200,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	22,787,000	18,881,000
<b><u>SHORT-TERM PAYABLES</u></b>		
General Fund	0	0
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	0	0
<b>TOTAL INDEBTEDNESS</b>	<b><u>22,787,000</u></b>	<b><u>18,881,000</u></b>

2015-2016 Final General Fund Budget (PDE-2028)

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Fund Balance Summary (FBS)

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Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance <i>Explanation: 2,000,000 reserved for Self Insured Helath Plan Expected costs, 3,376,225 set aside for increase in PSERS rates/liability, 5,465,673 GASB 45 post retirement benefits, 1,432,713 Post Retirement benefits other then health care</i>	12,274,611
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance <i>Explanation: Unforeseen Expenditures or Emergency needs.</i>	2,518,385
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>		<b>14,792,996</b>
<b>5900</b>	<b>Budgetary Reserve</b> <i>Explanation: Unforeseen Expenditures or Emergency needs.</i>	<b>137,900</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>		<b>14,930,896</b>
<b>Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation</b>		<b>0</b>