

# FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/25/2019

*Susan Baxter*

President of the Board - Original Signature Required

7.3.19

Date

*[Signature]*

Secretary of the Board - Original Signature Required

7/1/19

Date

*Dr. Craig B. Butler*

Chief School Administrator - Original Signature Required

7/1/19

Date

David J Bonenberger

Contact Person

(610)838-7028

Extn :1118

Telephone

Extension

david.bonenberger@svpanthers.org

Email Address



**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Saucon Valley SD	<b>County :</b> Northampton	<b>AUN Number :</b> 120486003
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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>  <i>Susan Bafter</i>	<b>DATE</b>  5-14-19
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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>
1980	Act 511 Taxes: 6153 Rate has changed from previous year. 6153 Prior Year Rate: 1.000% 6153 Current Year Rate: 0.500%	1.0% has been reported inaccurately in the past. We only get .5% of the Realty Transfer Tax even though the rate is 1% it is shared with the municipality.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Unforeseen Expenditures or Emergency needs.
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.	Unforeseen Expenditures or Emergency needs.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	\$4,529,013 is for PSERS, post-retirement costs per GASB 45 in the amount of \$2,440,000; \$211,788 reserve for health care benefits, and Capital Improvements/Replacement in the amount of \$2,000,000.

<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	9,180,801
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,993,681
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$11,174,482</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	36,691,002
7000 Revenue from State Sources	10,427,003
8000 Revenue from Federal Sources	281,822
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$47,399,827</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$58,574,309</u></b>

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	30,088,595
6112 Interim Real Estate Taxes	250,000
6113 Public Utility Realty Taxes	45,000
6140 Current Act 511 Taxes - Flat Rate Assessments	24,000
6150 Current Act 511 Taxes - Proportional Assessments	3,900,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,500,000
6500 Earnings on Investments	450,895
6700 Revenues from LEA Activities	56,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	289,099
6910 Rentals	3,500
6940 Tuition from Patrons	36,000
6980 Revenue from Community Services Activities	7,900
6990 Refunds and Other Miscellaneous Revenue	39,513

**REVENUE FROM LOCAL SOURCES \$36,691,002****REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	3,392,934
7271 Special Education funds for School-Aged Pupils	1,041,143
7311 Pupil Transportation Subsidy	250,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	135,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	42,000
7340 State Property Tax Reduction Allocation	931,104
7505 Ready to Learn Block Grant	142,538
7810 State Share of Social Security and Medicare Taxes	819,646
7820 State Share of Retirement Contributions	3,672,638

**REVENUE FROM STATE SOURCES \$10,427,003****REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	198,537
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	48,285
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	6,420
8517 NCLB, Title IV - 21st Century Schools	13,580
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	15,000

**REVENUE FROM FEDERAL SOURCES \$281,822****TOTAL ESTIMATED REVENUES AND OTHER SOURCES 47,399,827**

Act 1 Index (current): 2.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$30,088,595

Amount of Tax Relief for Homestead Exclusions \$941,012

Total Approx. Tax Revenue: \$31,029,607

Approx. Tax Levy for Tax Rate Calculation: \$32,283,298

Northampton

Total

2018-19 Data		
a. Assessed Value	\$599,999,900	\$599,999,900
b. Real Estate Mills	53.4300	
<b>I. 2019-20 Data</b>		
c. 2017 STEB Market Value	\$1,627,212,582	\$1,627,212,582
d. Assessed Value	\$604,216,700	\$604,216,700
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2018-19 Calculations</b>		
f. 2018-19 Tax Levy	\$32,057,995	\$32,057,995
(a * b)		
<b>2019-20 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$32,057,995	\$32,057,995
(f Total * g)		
i. Base Mills Subject to Index	53.4300	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
k. Tax Levy Needed	\$32,283,298	\$32,283,298
(Approx. Tax Levy * g)		
<b>I. 2019-20 Real Estate Tax Rate</b>	<b>53.4300</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$32,283,298	\$32,283,298
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$31,342,286
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$30,088,595
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.3%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$30,088,595</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$941,012</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$31,029,607</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$32,283,298</b>	
	<b>Northampton</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	54.6588	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$33,025,760	\$33,025,760
<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>		
V. Assessed Value Exclusion per Homestead	\$3,671.00	
Number of Homestead/Farmstead Properties	4802	4802
Median Assessed Value of Homestead Properties		\$63,900

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Act 1 Index (current): 2.3%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$30,088,595</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$941,012</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$31,029,607</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$32,283,298</b>
	<b>Northampton</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$931,104	Lowering RE Tax Rate	\$0	\$931,104
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$9,908			\$9,908
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$941,012</b>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Northampton	604,216,700	53.4300	32,283,298			96.00000%	
<b>Totals:</b>	<b>604,216,700</b>		<b>32,283,298</b>	941,012 =	31,342,286 X	96.00000% =	30,088,595

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	24,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

**Total Current Act 511 Taxes – Flat Rate Assessments 24,000 24,000**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	3,500,000	3,500,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	400,000	400,000
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

**Total Current Act 511 Taxes – Proportional Assessments 3,900,000 3,900,000**

**Total Act 511, Current Taxes 3,924,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,627,212,582 X</b>	<b>12</b>	<b>19,526,551</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2018-19 (Rebalanced)	2019-20	Percent Change in Rate			2018-19 (Rebalanced)	2019-20	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u> Northampton	53.4300	53.4300	0.00%	Yes	2.3%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.3%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.3%			
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	0.500%	-50.00%	Yes	2.3%			

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	19,707,201
1200 Special Programs - Elementary / Secondary	7,173,907
1300 Vocational Education	707,680
1400 Other Instructional Programs - Elementary / Secondary	36,195
1600 Adult Education Programs	288,622
<b>Total Instruction</b>	<b>\$27,913,605</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,587,485
2200 Support Services - Instructional Staff	3,253,349
2300 Support Services - Administration	2,605,535
2400 Support Services - Pupil Health	435,908
2500 Support Services - Business	857,820
2600 Operation and Maintenance of Plant Services	4,485,459
2700 Student Transportation Services	2,815,178
2900 Other Support Services	22,880
<b>Total Support Services</b>	<b>\$16,063,614</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,286,829
3300 Community Services	13,281
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,300,110</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,804,980
5200 Interfund Transfers - Out	224,000
5900 Budgetary Reserve	93,518
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,122,498</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$47,399,827</b>

## 2019-2020 Final General Fund Budget

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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	11,007,265
200 Personnel Services - Employee Benefits	6,395,635
300 Purchased Professional and Technical Services	45,417
400 Purchased Property Services	12,600
500 Other Purchased Services	1,631,667
600 Supplies	611,921
800 Other Objects	2,696
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$19,707,201</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,585,410
200 Personnel Services - Employee Benefits	1,644,184
300 Purchased Professional and Technical Services	1,587,773
500 Other Purchased Services	1,307,054
600 Supplies	47,986
800 Other Objects	1,500
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$7,173,907</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	707,680
<b>Total Vocational Education</b>	<b>\$707,680</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	25,500
200 Personnel Services - Employee Benefits	10,695
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$36,195</b>
<b>1600 <u>Adult Education Programs</u></b>	
500 Other Purchased Services	288,622
<b>Total Adult Education Programs</b>	<b>\$288,622</b>
<b>Total Instruction</b>	<b>\$27,913,605</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	950,494
200 Personnel Services - Employee Benefits	594,288
300 Purchased Professional and Technical Services	16,580
400 Purchased Property Services	3,313
500 Other Purchased Services	3,525
600 Supplies	17,625
800 Other Objects	1,660
<b>Total Support Services - Students</b>	<b>\$1,587,485</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	1,458,566
200 Personnel Services - Employee Benefits	1,105,683
300 Purchased Professional and Technical Services	85,720

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	428,730
500 Other Purchased Services	10,620
600 Supplies	163,355
800 Other Objects	675
<b>Total Support Services - Instructional Staff</b>	<b>\$3,253,349</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,313,972
200 Personnel Services - Employee Benefits	789,196
300 Purchased Professional and Technical Services	269,500
400 Purchased Property Services	16,687
500 Other Purchased Services	49,100
600 Supplies	36,100
800 Other Objects	130,980
<b>Total Support Services - Administration</b>	<b>\$2,605,535</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	263,354
200 Personnel Services - Employee Benefits	163,211
300 Purchased Professional and Technical Services	4,950
400 Purchased Property Services	480
500 Other Purchased Services	200
600 Supplies	3,713
<b>Total Support Services - Pupil Health</b>	<b>\$435,908</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	456,599
200 Personnel Services - Employee Benefits	290,782
300 Purchased Professional and Technical Services	32,245
400 Purchased Property Services	6,978
500 Other Purchased Services	7,300
600 Supplies	50,416
800 Other Objects	13,500
<b>Total Support Services - Business</b>	<b>\$857,820</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,612,653
200 Personnel Services - Employee Benefits	1,049,556
400 Purchased Property Services	362,916
500 Other Purchased Services	710,956
600 Supplies	687,778
700 Property	59,600
800 Other Objects	2,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$4,485,459</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	1,204,826
200 Personnel Services - Employee Benefits	848,874
300 Purchased Professional and Technical Services	8,000
400 Purchased Property Services	36,716

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	226,984
600 Supplies	261,188
700 Property	226,090
800 Other Objects	2,500
<b>Total Student Transportation Services</b>	<b>\$2,815,178</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	22,880
<b>Total Other Support Services</b>	<b>\$22,880</b>
<b>Total Support Services</b>	<b>\$16,063,614</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	542,407
200 Personnel Services - Employee Benefits	238,127
300 Purchased Professional and Technical Services	134,748
400 Purchased Property Services	39,758
500 Other Purchased Services	136,220
600 Supplies	173,317
800 Other Objects	22,252
<b>Total Student Activities</b>	<b>\$1,286,829</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	7,600
200 Personnel Services - Employee Benefits	581
300 Purchased Professional and Technical Services	4,000
600 Supplies	100
800 Other Objects	1,000
<b>Total Community Services</b>	<b>\$13,281</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,300,110</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	333,980
900 Other Uses of Funds	1,471,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,804,980</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	224,000
<b>Total Interfund Transfers - Out</b>	<b>\$224,000</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	93,518
<b>Total Budgetary Reserve</b>	<b>\$93,518</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,122,498</b>
<b>TOTAL EXPENDITURES</b>	<b>\$47,399,827</b>

**Cash and Short-Term Investments**

**06/30/2019 Estimate**

**06/30/2020 Projection**

General Fund	11,000,000	10,000,000
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	2,200,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	50,000	50,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	115,000	115,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$13,365,000</b>	<b>\$10,165,000</b>

**Long-Term Investments**

**06/30/2019 Estimate**

**06/30/2020 Projection**

General Fund	8,371,000	8,551,000
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

06/30/2019 Estimate

06/30/2020 Projection

Permanent Fund

<b>Total Long-Term Investments</b>	<b>\$8,371,000</b>	<b>\$8,551,000</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$21,736,000</b>	<b>\$18,716,000</b>

**Long-Term Indebtedness**

**06/30/2019 Estimate**

**06/30/2020 Projection**

**General Fund**

0510 Bonds Payable	12,710,000	11,239,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	782,759	460,185
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

**Total General Fund**

**\$13,492,759**

**\$11,699,185**

**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**

**06/30/2019 Estimate**

**06/30/2020 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

## 2019-2020 Final General Fund Budget

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**Long-Term Indebtedness****06/30/2019 Estimate****06/30/2020 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**

**06/30/2019 Estimate**

**06/30/2020 Projection**

**Investment Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Investment Trust Fund**

**Pension Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Pension Trust Fund**

**Activity Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Activity Fund**

**Other Agency Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Agency Fund**

**Permanent Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
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>\$13,492,759</b>	<b>\$11,699,185</b>

**Short-Term Payables**

**06/30/2019 Estimate**

**06/30/2020 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
- Permanent Fund

**Total Short-Term Payables**

<b>TOTAL INDEBTEDNESS</b>	<b>\$13,492,759</b>	<b>\$11,699,185</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	9,180,801
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,993,681
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$11,174,482</b>
<b>5900 Budgetary Reserve</b>	<b>93,518</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$11,268,000</b>