

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

Date

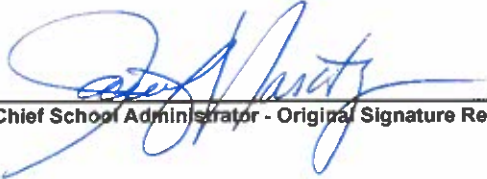
6/24/2025



Secretary of the Board - Original Signature Required

Date

6/24/2025



Chief School Administrator - Original Signature Required

Date

6/24/2025

David Bonenberger

Contact Person

(610)838-7001

Extn :1118

Telephone

Extension

david.bonenberger@svpanthers.org

Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2025-2026 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Saucon Valley SD	COUNTY : Northampton	AUN : 120486003
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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 2025-2026 (compared to 2024-2025)?

Yes

☐

No

☒

If yes, see information below, taken from the 2025-2026 General Fund Budget.

Total Budgeted Expenditures	\$59213884
Ending Unassigned Fund Balance	\$4750807
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.02%

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

Yes

☒

No

☐

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

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2025

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2025-2026 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Saucon Valley SD	County : Northampton	AUN Number : 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.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/14/2025
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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.	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.	The committed Fund Balance is set aside for post-retirement costs per GASB 75, reserve for health care benefits, and capital improvements.

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	807,893	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	11,105,582	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	4,058,152	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$15,163,734</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	41,721,026	
7000 Revenue from State Sources	12,917,111	
8000 Revenue from Federal Sources	399,989	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$55,038,126</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$70,201,860</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	34,349,419
6112 Interim Real Estate Taxes	161,999
6113 Public Utility Realty Taxes	35,000
6140 Current Act 511 Taxes - Flat Rate Assessments	42,000
6150 Current Act 511 Taxes - Proportional Assessments	4,800,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,000,000
6500 Earnings on Investments	900,000
6700 Revenues from LEA Activities	81,750
6800 Revenues from Intermediary Sources / Pass-Through Funds	299,185
6910 Rentals	3,500
6920 Contributions and Donations from Private Sources	4,000
6980 Revenue from Community Services Activities	5,000
6990 Refunds and Other Miscellaneous Revenue	39,173
REVENUE FROM LOCAL SOURCES	\$41,721,026
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	4,635,108
7144 Reimbursement of CS Expenditures Subsidy	156,482
7299 Program Revenues Not Listed Previously in the 7200 Series	1,138,900
7311 Pupil Transportation Subsidy	285,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	115,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	38,000
7340 State Property Tax Reduction Allocation	1,557,282
7505 Ready to Learn Block Grant	142,538
7810 State Share of Social Security and Medicare Taxes	887,923
7820 State Share of Retirement Contributions	3,960,878
REVENUE FROM STATE SOURCES	\$12,917,111
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	297,622
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	58,271
8516 Title III - Language Instruction for English Learners and Immigrant Students	6,420
8517 Title IV - 21st Century Schools	22,676

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	15,000
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$399,989
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	55,038,126

Act 1 Index (current): 4.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$34,349,419	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,571,403</u>	
Total Approx. Tax Revenue:	\$35,920,822	
Approx. Tax Levy for Tax Rate Calculation:	\$36,983,175	
	Northampton	Total
2024-25 Data		
a. Assessed Value	\$643,133,000	\$643,133,000
b. Real Estate Mills	55.2055	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$2,052,247,027	\$2,052,247,027
d. Assessed Value	\$669,918,300	\$669,918,300
e. Assessed Value of New Constr/ Renov	\$0	\$0
2024-25 Calculations		
f. 2024-25 Tax Levy	\$35,504,479	\$35,504,479
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2024-25 Tax Levy	\$35,504,479	\$35,504,479
(f Total * g)		
i. Base Mills Subject to Index	55.2055	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.00000%	97.00000%
k. Tax Levy Needed	\$36,983,175	\$36,983,175
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	55.2055	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$36,983,175	\$36,983,175
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$35,411,772
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$34,349,419
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$34,349,419	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,571,403</u>	
Total Approx. Tax Revenue:	\$35,920,822	
Approx. Tax Levy for Tax Rate Calculation:	\$36,983,175	
	Northampton	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	57.4137	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$38,462,488	\$38,462,488
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	\$6,261.00	
Number of Homestead/Farmstead Properties	4550	4550
Median Assessed Value of Homestead Properties		\$65,000

Act 1 Index (current): 4.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$34,349,419
Amount of Tax Relief for Homestead Exclusions	<u>\$1,571,403</u>
Total Approx. Tax Revenue:	\$35,920,822
Approx. Tax Levy for Tax Rate Calculation:	\$36,983,175
	Northampton
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,557,282	Lowering RE Tax Rate	\$0	\$1,557,282
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$14,121			\$14,121
Amount of Tax Relief from State/Local Sources				\$1,571,403

<u>CODE</u>								
6111 <u>Current Real Estate Taxes</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>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>					
Northampton	669,918,300	55.2055	36,983,175				97.00000%	
Totals:	669,918,300		36,983,175	-	1,571,403	=	35,411,772	X
							97.00000%	=
								34,349,419
				<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>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00		0	0
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		42,000	42,000
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
Total Current Act 511 Taxes – Flat Rate Assessments							42,000	42,000
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%		4,300,000	4,300,000
6152	Current Act 511 Occupation Taxes			0.000	0.000		0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		500,000	500,000
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							4,800,000	4,800,000
Total Act 511, Current Taxes								4,842,000
				Act 511 Tax Limit -->	2,052,247,027	X	12	24,626,964
					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
		2024-25 (Rebalanced)	2025-26				2024-25 (Rebalanced)	2025-26		
6111	<u>Current Real Estate Taxes</u> Northampton	55.2055	55.2055	0.00%	Yes	4.0%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%				

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		23,171,607
1200 Special Programs - Elementary / Secondary		9,976,733
1300 Vocational Education		1,149,456
1400 Other Instructional Programs - Elementary / Secondary		36,121
1600 Adult Education Programs		281,970
Total Instruction		\$34,615,887
2000 Support Services		
2100 Support Services - Students		1,783,560
2200 Support Services - Instructional Staff		2,647,523
2300 Support Services - Administration		3,113,765
2400 Support Services - Pupil Health		453,767
2500 Support Services - Business		977,022
2600 Operation and Maintenance of Plant Services		5,713,710
2700 Student Transportation Services		3,635,220
2800 Support Services - Central		500
2900 Other Support Services		23,306
Total Support Services		\$18,348,373
3000 Operation of Non-Instructional Services		
3200 Student Activities		1,570,981
3300 Community Services		81,188
Total Operation of Non-Instructional Services		\$1,652,169
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		577,000
Total Facilities Acquisition, Construction and Improvement Services		\$577,000
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		4,020,455
Total Other Expenditures and Financing Uses		\$4,020,455
Total Estimated Expenditures and Other Financing Uses		\$59,213,884

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	11,803,833
200 Personnel Services - Employee Benefits	7,463,686
300 Purchased Professional and Technical Services	60,929
400 Purchased Property Services	22,705
500 Other Purchased Services	2,479,190
600 Supplies	1,280,034
700 Property	27,436
800 Other Objects	33,794
Total Regular Programs - Elementary / Secondary	\$23,171,607
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,990,523
200 Personnel Services - Employee Benefits	2,236,517
300 Purchased Professional and Technical Services	1,887,786
500 Other Purchased Services	2,833,807
600 Supplies	27,550
800 Other Objects	550
Total Special Programs - Elementary / Secondary	\$9,976,733
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,149,456
Total Vocational Education	\$1,149,456
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	25,500
200 Personnel Services - Employee Benefits	10,621
Total Other Instructional Programs - Elementary / Secondary	\$36,121
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	281,970
Total Adult Education Programs	\$281,970
Total Instruction	\$34,615,887
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,021,464
200 Personnel Services - Employee Benefits	703,320
300 Purchased Professional and Technical Services	26,176
500 Other Purchased Services	1,250
600 Supplies	26,700
800 Other Objects	4,650
Total Support Services - Students	\$1,783,560
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,305,740
200 Personnel Services - Employee Benefits	878,773
300 Purchased Professional and Technical Services	157,831

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<u>Description</u>		<u>Amount</u>
500	Other Purchased Services	5,000
600	Supplies	299,829
800	Other Objects	350
Total Support Services - Instructional Staff		\$2,647,523
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	1,437,365
200	Personnel Services - Employee Benefits	1,057,046
300	Purchased Professional and Technical Services	318,432
500	Other Purchased Services	55,850
600	Supplies	110,060
700	Property	2,500
800	Other Objects	132,512
Total Support Services - Administration		\$3,113,765
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	226,156
200	Personnel Services - Employee Benefits	215,961
300	Purchased Professional and Technical Services	4,600
400	Purchased Property Services	550
600	Supplies	6,500
Total Support Services - Pupil Health		\$453,767
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	506,025
200	Personnel Services - Employee Benefits	379,522
300	Purchased Professional and Technical Services	17,995
400	Purchased Property Services	4,632
500	Other Purchased Services	5,150
600	Supplies	59,189
800	Other Objects	4,509
Total Support Services - Business		\$977,022
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	1,844,149
200	Personnel Services - Employee Benefits	1,401,015
300	Purchased Professional and Technical Services	137,520
400	Purchased Property Services	593,000
500	Other Purchased Services	743,670
600	Supplies	983,356
700	Property	10,000
800	Other Objects	1,000
Total Operation and Maintenance of Plant Services		\$5,713,710
2700 <u>Student Transportation Services</u>		
100	Personnel Services - Salaries	1,421,566
200	Personnel Services - Employee Benefits	1,084,334
300	Purchased Professional and Technical Services	10,000
400	Purchased Property Services	46,200
500	Other Purchased Services	379,217

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<u>Description</u>	<u>Amount</u>
600 Supplies	401,403
700 Property	290,000
800 Other Objects	2,500
Total Student Transportation Services	\$3,635,220
2800 <u>Support Services - Central</u>	
300 Purchased Professional and Technical Services	500
Total Support Services - Central	\$500
2900 <u>Other Support Services</u>	
500 Other Purchased Services	23,306
Total Other Support Services	\$23,306
Total Support Services	\$18,348,373
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	678,959
200 Personnel Services - Employee Benefits	308,154
300 Purchased Professional and Technical Services	87,608
400 Purchased Property Services	48,800
500 Other Purchased Services	182,195
600 Supplies	238,885
800 Other Objects	26,380
Total Student Activities	\$1,570,981
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	55,000
200 Personnel Services - Employee Benefits	20,188
300 Purchased Professional and Technical Services	6,000
Total Community Services	\$81,188
Total Operation of Non-Instructional Services	\$1,652,169
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	577,000
Total Facilities Acquisition, Construction and Improvement Services	\$577,000
Total Facilities Acquisition, Construction and Improvement Services	\$577,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	57,400
900 Other Uses of Funds	3,963,055
Total Debt Service / Other Expenditures and Financing Uses	\$4,020,455
Total Other Expenditures and Financing Uses	\$4,020,455
TOTAL EXPENDITURES	\$59,213,884

Cash and Short-Term Investments

	06/30/2025 Estimate	06/30/2026 Projection
General Fund	7,500,000	8,000,000
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		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	50,000	50,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	400,000	450,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$7,950,000	\$8,500,000

Long-Term Investments

	06/30/2025 Estimate	06/30/2026 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>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$7,950,000	\$8,500,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
0510 Bonds Payable	3,430,000	2,310,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	650,000	620,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	9,700,000	9,600,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$13,780,000	\$12,530,000
Public Purpose (Expendable) Trust Fund		
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		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
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		
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 and Other Right-To-Use 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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Capital Reserve Fund - \$ 690, \$1850		
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		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
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		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
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		
Total Other Capital Projects Fund		
Debt Service Fund		
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		
Total Debt Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Food Service / Cafeteria Operations Fund		
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		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
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		
Total Child Care Operations Fund		
Other Enterprise Funds		
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		
Total Other Enterprise Funds		
Internal Service Fund		
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		
Total Internal Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Private Purpose Trust Fund		
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		
Total Private Purpose Trust Fund		
Investment Trust Fund		
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		
Total Investment Trust Fund		
Pension Trust Fund		
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		
Total Pension Trust Fund		
Activity Fund		
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		
Total Activity Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Other Agency Fund		
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		
Total Other Agency Fund		
Permanent Fund		
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		
Total Permanent Fund		
Total Long-Term Indebtedness	\$13,780,000	\$12,530,000

<u>Short-Term Payables</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
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		
TOTAL INDEBTEDNESS	\$13,780,000	\$12,530,000

Account Description	Amounts
0810 Nonspendable Fund Balance	807,893
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,237,169
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,750,807
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,987,976
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$11,795,869