

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

JUN 26 2023

President of the Board - Original Signature Required

Date

JUN 26 2023

Secretary of the Board - Original Signature Required

Date

JUN 26 2023

Chief School Administrator - Original Signature Required

Date

Peter T Bard

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Contact Person

Telephone

Extension

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Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2023-2024 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : East Stroudsburg Area SD	COUNTY : Monroe	AUN : 120452003
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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 2023-2024 (compared to 2022-2023) ?

Yes ☐

No ☒

If yes, see information below, taken from the 2023-2024 General Fund Budget.


Total Budgeted Expenditures	\$187784000
Ending Unassigned Fund Balance	\$4987310
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.65%

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 <div style="font-size: 1.2em; font-weight: bold;">JUN 26 2023</div>
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DUE DATE: AUGUST 15, 2023

CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : East Stroudsburg Area SD	County : Monroe	AUN Number : 120452003
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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 Richard Schlameuss	DATE MAY 15 2023
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserves are needed for potential for future expenses.
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.	Unassigned fund balance is necessary for future expenses.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed fund balance is necessary for future expenses and deficits.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned fund balance is necessary for futute for expense and deficitis.

<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	667,814	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	24,000,000	
0840 Assigned Fund Balance	17,276,388	
0850 Unassigned Fund Balance	7,209,524	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$48,485,912</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	108,722,094	
7000 Revenue from State Sources	60,526,274	
8000 Revenue from Federal Sources	9,987,030	
9000 Other Financing Sources	50,000	
Total Estimated Revenues And Other Financing Sources		<u>\$179,285,398</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$227,771,310</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	90,738,672
6112 Interim Real Estate Taxes	65,000
6113 Public Utility Realty Taxes	100,000
6114 Payments in Lieu of Current Taxes - State / Local	115,000
6140 Current Act 511 Taxes - Flat Rate Assessments	75,000
6150 Current Act 511 Taxes - Proportional Assessments	5,500,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	10,000,000
6500 Earnings on Investments	750,000
6700 Revenues from LEA Activities	22,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,052,422
6910 Rentals	40,000
6980 Revenue from Community Services Activities	129,000
6990 Refunds and Other Miscellaneous Revenue	135,000
REVENUE FROM LOCAL SOURCES	\$108,722,094
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	22,671,965
7112 Basic Education Funding-Social Security	3,100,000
7160 Tuition for Orphans Subsidy	750,000
7271 Special Education funds for School-Aged Pupils	6,064,902
7311 Pupil Transportation Subsidy	2,500,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	100,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,462,055
7330 Health Services (Medical, Dental, Nurse, Act 25)	150,000
7340 State Property Tax Reduction Allocation	5,478,594
7505 Ready to Learn Block Grant	1,248,758
7820 State Share of Retirement Contributions	17,000,000
REVENUE FROM STATE SOURCES	\$60,526,274
REVENUE FROM FEDERAL SOURCES	
8110 Payments for Federally Impacted Areas	507,333
8514 Title I - Improving the Academic Achievement of the Disadvantaged	2,080,787
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	262,721
8516 Title III - Language Instruction for English Learners and Immigrant Students	25,826
8517 Title IV - 21st Century Schools	143,486

LEA : 120452003 East Stroudsburg Area SD

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8732 ARRA - Qualified School Construction Bonds (QSCB)	55,000
8733 ARRA - Qualified Zone Academy Bonds (QZAB)	25,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	5,230,796
8751 ARP ESSER Learning Loss	332,168
8752 ARP ESSER Summer Programs	99,517
8753 ARP ESSER Afterschool Programs	74,396
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,000,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	150,000
REVENUE FROM FEDERAL SOURCES	\$9,987,030
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	50,000
OTHER FINANCING SOURCES	\$50,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	179,285,398

Act 1 Index (current): 5.9%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$90,747,858		
Amount of Tax Relief for Homestead Exclusions	\$5,478,594		
Total Approx. Tax Revenue:	\$96,226,452		
Approx. Tax Levy for Tax Rate Calculation:	\$105,349,609		

	Monroe	Pike	Total
2022-23 Data			
a. Assessed Value	\$2,616,686,801	\$194,584,610	\$2,811,271,411
b. Real Estate Mills	30.7900	128.3300	
I. 2023-24 Data			
c. 2021 STEB Market Value	\$2,197,516,209	\$684,557,946	\$2,882,074,155
d. Assessed Value	\$2,608,545,206	\$194,696,490	\$2,803,241,696
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2022-23 Calculations			
f. 2022-23 Tax Levy	\$80,567,787	\$24,971,043	\$105,538,830
(a * b)			
2023-24 Calculations			
g. Percent of Total Market Value	76.24773%	23.75227%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$80,470,962	\$25,067,868	\$105,538,830
(f Total * g)			
i. Base Mills Subject to Index	30.7900	128.8275	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	90.20000%	93.00000%	90.86506%
k. Tax Levy Needed	\$80,326,685	\$25,022,924	\$105,349,609
(Approx. Tax Levy * g)			
I. 2023-24 Real Estate Tax Rate	30.7900	128.5200	
(k / d * 1000)			
m. Tax Levy Generated by Mills	\$80,317,107	\$25,022,393	\$105,339,500
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$99,860,906
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$90,738,672
(n * Est. Pct. Collection)			

Act 1 Index (current): 5.9%

Calculation Method: Revenue Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation: 2

Approx. Tax Revenue from RE Taxes: \$90,747,858

Amount of Tax Relief for Homestead Exclusions \$5,478,594

Total Approx. Tax Revenue: \$96,226,452

Approx. Tax Levy for Tax Rate Calculation: \$105,349,609

	Monroe	Pike	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	32.6066	136.4283	
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)	\$85,055,790	\$26,562,111	\$111,617,901
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$18,327.00	\$4,388.00	
Number of Homestead/Farmstead Properties	6929	2776	9705
Median Assessed Value of Homestead Properties			\$137,460

Act 1 Index (current): 5.9%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$90,747,858		
Amount of Tax Relief for Homestead Exclusions	<u>\$5,478,594</u>		
Total Approx. Tax Revenue:	\$96,226,452		
Approx. Tax Levy for Tax Rate Calculation:	\$105,349,609		

	Monroe	Pike		Total
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$5,478,594	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
Amount of Tax Relief from State/Local Sources				\$5,478,594

2023-2024 Final General Fund Budget				Local Education Agency Tax Data				
LEA : 120452003 East Stroudsburg Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)				
Printed 6/27/2023 1:56:33 PM				Page - 1 of 1				
CODE								
6111 <u>Current Real Estate Taxes</u>								
<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>	
Monroe	2,608,545,206	30.7900	80,317,107			90.20000%		
Pike	194,696,490	128.5200	25,022,393			93.00000%		
Totals:	2,803,241,696		105,339,500	-	5,478,594	=	99,860,906 X	
						90.86506%	=	90,738,672
				<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			\$10.00	\$0.00	75,000	75,000	
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						75,000	75,000	
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%	1,200,000	1,200,000	
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						5,500,000	5,500,000	
Total Act 511, Current Taxes							5,575,000	
Act 511 Tax Limit -->				2,882,074,155	X	12	34,584,890	
				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
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u>									
	Monroe	30.7900	30.7900	0.00%	Yes	5.9%				
	Pike	128.8275	128.5200	-0.22%	Yes	5.9%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	5.9%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.9%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	65,773,808
1200 Special Programs - Elementary / Secondary	33,526,521
1300 Vocational Education	2,838,751
1400 Other Instructional Programs - Elementary / Secondary	1,834,744
1500 Nonpublic School Programs	21,242
1800 Pre-Kindergarten	28,630
Total Instruction	\$104,023,696
2000 Support Services	
2100 Support Services - Students	8,746,625
2200 Support Services - Instructional Staff	3,529,861
2300 Support Services - Administration	8,975,541
2400 Support Services - Pupil Health	2,251,799
2500 Support Services - Business	1,479,423
2600 Operation and Maintenance of Plant Services	17,472,071
2700 Student Transportation Services	11,066,852
2800 Support Services - Central	3,912,625
2900 Other Support Services	50,000
Total Support Services	\$57,484,797
3000 Operation of Non-Instructional Services	
3200 Student Activities	3,027,217
3300 Community Services	134,345
Total Operation of Non-Instructional Services	\$3,161,562
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	4,000,000
Total Facilities Acquisition, Construction and Improvement Services	\$4,000,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	17,113,945
5200 Interfund Transfers - Out	1,000,000
5900 Budgetary Reserve	1,000,000
Total Other Expenditures and Financing Uses	\$19,113,945
Total Estimated Expenditures and Other Financing Uses	\$187,784,000

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		35,074,465
200 Personnel Services - Employee Benefits		23,172,196
300 Purchased Professional and Technical Services		189,215
400 Purchased Property Services		158,475
500 Other Purchased Services		4,955,485
600 Supplies		2,209,864
700 Property		4,000
800 Other Objects		10,108
Total Regular Programs - Elementary / Secondary		\$65,773,808
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		12,924,949
200 Personnel Services - Employee Benefits		9,910,532
300 Purchased Professional and Technical Services		5,575,000
500 Other Purchased Services		4,321,900
600 Supplies		767,150
700 Property		20,000
800 Other Objects		6,990
Total Special Programs - Elementary / Secondary		\$33,526,521
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		602,254
200 Personnel Services - Employee Benefits		397,669
300 Purchased Professional and Technical Services		500
500 Other Purchased Services		1,828,628
600 Supplies		9,700
Total Vocational Education		\$2,838,751
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		172,210
200 Personnel Services - Employee Benefits		113,471
300 Purchased Professional and Technical Services		970,000
400 Purchased Property Services		3,000
500 Other Purchased Services		400,000
600 Supplies		176,063
Total Other Instructional Programs - Elementary / Secondary		\$1,834,744
1500 <u>Nonpublic School Programs</u>		
300 Purchased Professional and Technical Services		21,242
Total Nonpublic School Programs		\$21,242
1800 <u>Pre-Kindergarten</u>		
100 Personnel Services - Salaries		18,249
200 Personnel Services - Employee Benefits		7,726
600 Supplies		2,655
Total Pre-Kindergarten		\$28,630
Total Instruction		\$104,023,696

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<u>Description</u>	<u>Amount</u>
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	4,602,839
200 Personnel Services - Employee Benefits	3,066,140
300 Purchased Professional and Technical Services	875,120
400 Purchased Property Services	1,800
500 Other Purchased Services	111,250
600 Supplies	84,546
800 Other Objects	4,930
Total Support Services - Students	\$8,746,625
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,780,976
200 Personnel Services - Employee Benefits	1,421,851
300 Purchased Professional and Technical Services	91,340
500 Other Purchased Services	41,520
600 Supplies	193,174
800 Other Objects	1,000
Total Support Services - Instructional Staff	\$3,529,861
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	4,551,326
200 Personnel Services - Employee Benefits	3,123,744
300 Purchased Professional and Technical Services	960,000
400 Purchased Property Services	46,625
500 Other Purchased Services	171,211
600 Supplies	56,871
800 Other Objects	65,764
Total Support Services - Administration	\$8,975,541
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	1,279,872
200 Personnel Services - Employee Benefits	902,847
300 Purchased Professional and Technical Services	33,440
400 Purchased Property Services	1,750
500 Other Purchased Services	1,230
600 Supplies	30,900
800 Other Objects	1,760
Total Support Services - Pupil Health	\$2,251,799
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	775,364
200 Personnel Services - Employee Benefits	494,309
300 Purchased Professional and Technical Services	50,000
400 Purchased Property Services	5,750
500 Other Purchased Services	19,000
600 Supplies	110,000
800 Other Objects	25,000
Total Support Services - Business	\$1,479,423

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<u>Description</u>	<u>Amount</u>
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	6,820,146
200 Personnel Services - Employee Benefits	5,346,823
300 Purchased Professional and Technical Services	240,500
400 Purchased Property Services	1,299,565
500 Other Purchased Services	580,950
600 Supplies	2,982,087
700 Property	198,000
800 Other Objects	4,000
Total Operation and Maintenance of Plant Services	\$17,472,071
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	4,756,311
200 Personnel Services - Employee Benefits	4,164,941
300 Purchased Professional and Technical Services	90,500
400 Purchased Property Services	84,400
500 Other Purchased Services	1,253,700
600 Supplies	712,000
800 Other Objects	5,000
Total Student Transportation Services	\$11,066,852
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,439,942
200 Personnel Services - Employee Benefits	969,688
300 Purchased Professional and Technical Services	169,682
400 Purchased Property Services	97,248
500 Other Purchased Services	250,849
600 Supplies	980,416
800 Other Objects	4,800
Total Support Services - Central	\$3,912,625
2900 <u>Other Support Services</u>	
500 Other Purchased Services	50,000
Total Other Support Services	\$50,000
Total Support Services	\$57,484,797
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,463,523
200 Personnel Services - Employee Benefits	741,947
300 Purchased Professional and Technical Services	118,773
400 Purchased Property Services	102,767
500 Other Purchased Services	235,965
600 Supplies	264,651
700 Property	50,000
800 Other Objects	49,591
Total Student Activities	\$3,027,217
3300 <u>Community Services</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	19,934
200 Personnel Services - Employee Benefits	8,445
300 Purchased Professional and Technical Services	50,585
500 Other Purchased Services	1,335
600 Supplies	54,046
Total Community Services	\$134,345
Total Operation of Non-Instructional Services	\$3,161,562
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	4,000,000
Total Facilities Acquisition, Construction and Improvement Services	\$4,000,000
Total Facilities Acquisition, Construction and Improvement Services	\$4,000,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,398,411
900 Other Uses of Funds	13,715,534
Total Debt Service / Other Expenditures and Financing Uses	\$17,113,945
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,000,000
Total Interfund Transfers - Out	\$1,000,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	1,000,000
Total Budgetary Reserve	\$1,000,000
Total Other Expenditures and Financing Uses	\$19,113,945
TOTAL EXPENDITURES	\$187,784,000

LEA : 120452003 East Stroudsburg Area SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	8,500,000	8,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	19,500,000	18,000,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	200,000	220,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	200,000	200,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$28,400,000	\$26,920,000
<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	68,000,000	68,000,000
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		
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		

LEA : 120452003 East Stroudsburg Area SD

<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$68,000,000	\$68,000,000
TOTAL CASH AND INVESTMENTS	\$96,400,000	\$94,920,000

LEA : 120452003 East Stroudsburg Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	108,850,123	93,181,958
0520 Extended-Term Financing Agreements Payable	1,979,438	1,083,349
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	9,319,810	10,519,810
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	44,651,986	46,651,986
0599 Other Noncurrent Liabilities		
Total General Fund	\$164,801,357	\$151,437,103
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 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>06/30/2023 Estimate</u>	<u>06/30/2024 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>06/30/2023 Estimate</u>	<u>06/30/2024 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>06/30/2023 Estimate</u>	<u>06/30/2024 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	\$164,801,357	\$151,437,103

<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 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	\$164,801,357	\$151,437,103

Account Description	Amounts
0810 Nonspendable Fund Balance	667,814
0820 Restricted Fund Balance	
0830 Committed Fund Balance	15,000,445
0840 Assigned Fund Balance	15,987,310
0850 Unassigned Fund Balance	8,999,555
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$39,987,310
5900 Budgetary Reserve	1,000,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$41,655,124