

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 6/21/2023

President of the Board - Original Signature Required

Date

6/21/2023

Secretary of the Board - Original Signature Required

Date

June 21, 2023

Chief School Administrator - Original Signature Required

Date

21 June 2023

BRENDA VANBUSKIRK

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Contact Person

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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 : Stroudsburg Area SD	COUNTY : Monroe	AUN : 120456003
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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	\$130875026
Ending Unassigned Fund Balance	\$11844440
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	9.05%

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 21 June 2023
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DUE DATE: AUGUST 15, 2023

FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Stroudsburg Area SD	County : Monroe	AUN Number : 120456003
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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
	June 21, 2023

DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$921,643.00 Function 2200, Object 200: \$934,149.00	Employees are considered full-time when working fewer hours and receive a rich health insurance package and defined PSERS retirement plan
5310	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2700, Object 100: \$2,241,044.00 Function 2700, Object 200: \$2,756,493.00	Employees are considered full-time when working fewer hours and receive a rich health insurance package and defined PSERS retirement plan
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.	To be used for unexpected expenditures that may occur throughout the year.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committee Fund Balance to be used for technology, SACA development, curriculum development, and future projects.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The Assigned Fund Balance is the anticipated deficit for 23-24

<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		
0820 Restricted Fund Balance		
0830 Committed Fund Balance	6,240,073	
0840 Assigned Fund Balance	1,498,388	
0850 Unassigned Fund Balance	13,342,828	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$21,081,289</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	83,735,954	
7000 Revenue from State Sources	42,035,684	
8000 Revenue from Federal Sources	3,580,000	
9000 Other Financing Sources	25,000	
Total Estimated Revenues And Other Financing Sources		<u>\$129,376,638</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$150,457,927</u>

LEA : 120456003 Stroudsburg Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	71,632,967
6112 Interim Real Estate Taxes	250,000
6113 Public Utility Realty Taxes	75,000
6114 Payments in Lieu of Current Taxes - State / Local	55,000
6140 Current Act 511 Taxes - Flat Rate Assessments	85,000
6150 Current Act 511 Taxes - Proportional Assessments	5,050,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	4,673,285
6500 Earnings on Investments	890,510
6700 Revenues from LEA Activities	30,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	721,692
6910 Rentals	25,000
6920 Contributions and Donations from Private Sources	25,000
6940 Tuition from Patrons	100,000
6990 Refunds and Other Miscellaneous Revenue	122,500
REVENUE FROM LOCAL SOURCES	\$83,735,954
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	18,924,746
7112 Basic Education Funding-Social Security	2,103,192
7160 Tuition for Orphans Subsidy	160,000
7271 Special Education funds for School-Aged Pupils	3,857,260
7311 Pupil Transportation Subsidy	1,200,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	100,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,500,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	90,000
7340 State Property Tax Reduction Allocation	3,360,575
7505 Ready to Learn Block Grant	776,707
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	25,000
7820 State Share of Retirement Contributions	9,938,204
REVENUE FROM STATE SOURCES	\$42,035,684
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,050,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	140,000
8516 Title III - Language Instruction for English Learners and Immigrant Students	30,000

2023-2024 Final General Fund Budget		Estimated Revenues and Other Financing Sources: Detail
LEA : 120456003 Stroudsburg Area SD		
Printed 6/27/2023 9:40:48 AM		Page - 2 of 2
	<u>Amount</u>	
REVENUE FROM FEDERAL SOURCES		
8517 Title IV - 21st Century Schools	80,000	
8732 ARRA - Qualified School Construction Bonds (QSCB)	2,005,000	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	250,000	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	25,000	
REVENUE FROM FEDERAL SOURCES	\$3,580,000	
OTHER FINANCING SOURCES		
9400 Sale of or Compensation for Loss of Fixed Assets	25,000	
OTHER FINANCING SOURCES	\$25,000	
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	129,376,638	

Act 1 Index (current): 5.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$71,632,967	
Amount of Tax Relief for Homestead Exclusions	<u>\$3,360,575</u>	
Total Approx. Tax Revenue:	\$74,993,542	
Approx. Tax Levy for Tax Rate Calculation:	\$75,717,107	
	Monroe	Total

2022-23 Data		
a. Assessed Value	\$2,795,409,200	\$2,795,409,200
b. Real Estate Mills	27.4050	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$2,351,188,156	\$2,351,188,156
d. Assessed Value	\$2,762,893,880	\$2,762,893,880
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$76,608,189	\$76,608,189
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$76,608,189	\$76,608,189
(f Total * g)		
i. Base Mills Subject to Index	27.4050	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	99.00000%	99.00000%
k. Tax Levy Needed	\$75,717,107	\$75,717,107
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	27.4050	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$75,717,107	\$75,717,107
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$72,356,532
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$71,632,967
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$71,632,967	
Amount of Tax Relief for Homestead Exclusions	<u>\$3,360,575</u>	
Total Approx. Tax Revenue:	\$74,993,542	
Approx. Tax Levy for Tax Rate Calculation:	\$75,717,107	
	Monroe	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	28.9396	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$79,957,044	\$79,957,044
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	\$18,139.00	
Number of Homestead/Farmstead Properties	6686	6686
Median Assessed Value of Homestead Properties		\$163,800

Act 1 Index (current): 5.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$71,632,967
Amount of Tax Relief for Homestead Exclusions	<u>\$3,360,575</u>
Total Approx. Tax Revenue:	\$74,993,542
Approx. Tax Levy for Tax Rate Calculation:	\$75,717,107
	Monroe
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,360,575	Lowering RE Tax Rate	\$0	\$3,360,575
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$3,360,575

<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>					
Monroe	2,762,893,880	27.4050	75,717,107				99.00000%	
Totals:	2,762,893,880		75,717,107	-	3,360,575	=	72,356,532	X 99.00000% = 71,632,967
				<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	85,000		85,000
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						85,000		85,000
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%	3,947,031		3,947,031
6152	Current Act 511 Occupation Taxes			0.000	0.000	0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	1,102,969		1,102,969
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						5,050,000		5,050,000
Total Act 511, Current Taxes								5,135,000
Act 511 Tax Limit -->					2,351,188,156	X	12	28,214,258
					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	27.4050	27.4050	0.00%	Yes	5.6%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.6%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.6%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	54,829,608
1200 Special Programs - Elementary / Secondary	20,777,220
1300 Vocational Education	1,721,133
1400 Other Instructional Programs - Elementary / Secondary	260,000
1500 Nonpublic School Programs	2,750
Total Instruction	\$77,590,711
2000 Support Services	
2100 Support Services - Students	3,957,107
2200 Support Services - Instructional Staff	2,682,842
2300 Support Services - Administration	7,848,659
2400 Support Services - Pupil Health	1,692,753
2500 Support Services - Business	1,043,636
2600 Operation and Maintenance of Plant Services	12,216,785
2700 Student Transportation Services	6,220,327
2800 Support Services - Central	1,671,098
2900 Other Support Services	35,000
Total Support Services	\$37,368,207
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,714,575
Total Operation of Non-Instructional Services	\$1,714,575
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	14,201,533
Total Other Expenditures and Financing Uses	\$14,201,533
Total Estimated Expenditures and Other Financing Uses	\$130,875,026

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	28,316,104
200 Personnel Services - Employee Benefits	19,317,954
300 Purchased Professional and Technical Services	429,000
400 Purchased Property Services	273,800
500 Other Purchased Services	4,555,500
600 Supplies	841,250
700 Property	1,093,500
800 Other Objects	2,500
Total Regular Programs - Elementary / Secondary	\$54,829,608
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,582,940
200 Personnel Services - Employee Benefits	6,013,980
300 Purchased Professional and Technical Services	3,425,000
400 Purchased Property Services	3,500
500 Other Purchased Services	3,693,050
600 Supplies	54,500
700 Property	2,000
800 Other Objects	2,250
Total Special Programs - Elementary / Secondary	\$20,777,220
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,721,133
Total Vocational Education	\$1,721,133
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
300 Purchased Professional and Technical Services	190,000
500 Other Purchased Services	42,000
600 Supplies	3,000
700 Property	25,000
Total Other Instructional Programs - Elementary / Secondary	\$260,000
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	2,750
Total Nonpublic School Programs	\$2,750
Total Instruction	\$77,590,711
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,891,186
200 Personnel Services - Employee Benefits	1,516,196
300 Purchased Professional and Technical Services	456,500
600 Supplies	91,800
800 Other Objects	1,425
Total Support Services - Students	\$3,957,107
2200 <u>Support Services - Instructional Staff</u>	

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<u>Description</u>		<u>Amount</u>
100	Personnel Services - Salaries	921,643
200	Personnel Services - Employee Benefits	934,149
300	Purchased Professional and Technical Services	620,000
400	Purchased Property Services	12,750
500	Other Purchased Services	8,750
600	Supplies	182,500
800	Other Objects	3,050
Total Support Services - Instructional Staff		\$2,682,842
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	3,537,725
200	Personnel Services - Employee Benefits	2,912,984
300	Purchased Professional and Technical Services	788,000
400	Purchased Property Services	2,500
500	Other Purchased Services	245,500
600	Supplies	316,050
700	Property	6,500
800	Other Objects	39,400
Total Support Services - Administration		\$7,848,659
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	1,064,057
200	Personnel Services - Employee Benefits	602,296
300	Purchased Professional and Technical Services	500
400	Purchased Property Services	1,750
500	Other Purchased Services	250
600	Supplies	22,400
800	Other Objects	1,500
Total Support Services - Pupil Health		\$1,692,753
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	510,456
200	Personnel Services - Employee Benefits	396,680
300	Purchased Professional and Technical Services	60,000
400	Purchased Property Services	7,000
500	Other Purchased Services	42,500
600	Supplies	16,000
700	Property	1,000
800	Other Objects	10,000
Total Support Services - Business		\$1,043,636
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	4,358,294
200	Personnel Services - Employee Benefits	4,065,441
300	Purchased Professional and Technical Services	174,000
400	Purchased Property Services	617,500
500	Other Purchased Services	384,000
600	Supplies	2,366,050
700	Property	250,000
800	Other Objects	1,500

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<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$12,216,785
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	2,241,044
200 Personnel Services - Employee Benefits	2,756,493
300 Purchased Professional and Technical Services	2,500
400 Purchased Property Services	82,500
500 Other Purchased Services	190,500
600 Supplies	706,790
700 Property	240,000
800 Other Objects	500
Total Student Transportation Services	\$6,220,327
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	488,732
200 Personnel Services - Employee Benefits	379,866
300 Purchased Professional and Technical Services	22,000
400 Purchased Property Services	46,500
500 Other Purchased Services	53,500
600 Supplies	505,000
700 Property	175,000
800 Other Objects	500
Total Support Services - Central	\$1,671,098
2900 <u>Other Support Services</u>	
500 Other Purchased Services	35,000
Total Other Support Services	\$35,000
Total Support Services	\$37,368,207
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	813,655
200 Personnel Services - Employee Benefits	542,420
300 Purchased Professional and Technical Services	51,000
400 Purchased Property Services	53,500
500 Other Purchased Services	103,500
600 Supplies	127,500
700 Property	12,500
800 Other Objects	10,500
Total Student Activities	\$1,714,575
Total Operation of Non-Instructional Services	\$1,714,575
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,179,800
900 Other Uses of Funds	11,021,733

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$14,201,533
Total Other Expenditures and Financing Uses	\$14,201,533
TOTAL EXPENDITURES	\$130,875,026

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<u>Cash and Short-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	29,000,000	25,000,000
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	4,500,000	6,500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	2,375,000	1,250,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	200,000	150,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	265,500	265,500
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$36,340,500	\$33,165,500

<u>Long-Term Investments</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		

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<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$36,340,500	\$33,165,500

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	36,278,000	27,903,000
0520 Extended-Term Financing Agreements Payable	44,361,664	42,022,664
0530 Lease and Other Right To Use Obligations	300,000	130,000
0540 Accumulated Compensated Absences	3,300,000	3,000,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	30,000,000	31,000,000
0599 Other Noncurrent Liabilities	178,000,000	180,000,000
Total General Fund	\$292,239,664	\$284,055,664
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	\$292,239,664	\$284,055,664

LEA : 120456003 Stroudsburg Area SD

<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	3,500,000	3,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	500,000	500,000
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	\$4,000,000	\$4,000,000
TOTAL INDEBTEDNESS	\$296,239,664	\$288,055,664

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,240,073
0840 Assigned Fund Balance	1,498,388
0850 Unassigned Fund Balance	11,844,440
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$19,582,901
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$19,582,901