

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

JUN 20 2022

President of the Board - Original Signature Required

Date

JUN 20 2022

Secretary of the Board - Original Signature Required

Date

JUN 20 2022

Chief School Administrator - Original Signature Required

Date

Craig Neiman

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Extn :

Contact Person

Telephone

Extension

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Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2022-2023 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 2022-2023 (compared to 2021-2022)?

Yes

☐

No

☒

If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$185776982
Ending Unassigned Fund Balance	\$2939984
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.58%

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

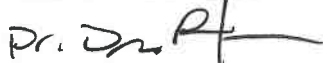
Yes

☒

No

☐

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

SIGNATURE OF SUPERINTENDENT 	DATE JUN 20 2022
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DUE DATE: AUGUST 15, 2022

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2022-2023 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 16 2022
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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 reserve established for unforeseen events.
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 established for unforeseen events and to facilitate cash flow 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.	Committed fund balance established to support future retirement and benefit costs.
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 established to support the budget deficit and future educational programming needs.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	31,401	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	24,000,000	
0840 Assigned Fund Balance	11,000,000	
0850 Unassigned Fund Balance	9,216,373	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$44,216,373</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	108,656,038	
7000 Revenue from State Sources	55,542,691	
8000 Revenue from Federal Sources	13,302,548	
9000 Other Financing Sources	1,999,316	
Total Estimated Revenues And Other Financing Sources		<u>\$179,500,593</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$223,716,966</u>

LEA : 120452003 East Stroudsburg Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	90,767,636
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	5,300,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	10,500,000
6500 Earnings on Investments	250,000
6700 Revenues from LEA Activities	27,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,095,402
6910 Rentals	45,000
6940 Tuition from Patrons	67,000
6980 Revenue from Community Services Activities	129,000
6990 Refunds and Other Miscellaneous Revenue	120,000
REVENUE FROM LOCAL SOURCES	\$108,656,038
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	19,804,126
7112 Basic Education Funding-Social Security	3,175,000
7160 Tuition for Orphans Subsidy	850,000
7240 Driver Education - Student	20,000
7271 Special Education funds for School-Aged Pupils	5,617,353
7311 Pupil Transportation Subsidy	3,000,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	100,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,307,372
7330 Health Services (Medical, Dental, Nurse, Act 25)	150,000
7340 State Property Tax Reduction Allocation	5,475,082
7360 Safe Schools	45,000
7505 Ready to Learn Block Grant	1,248,758
7820 State Share of Retirement Contributions	14,750,000
REVENUE FROM STATE SOURCES	\$55,542,691
REVENUE FROM FEDERAL SOURCES	
8110 Payments for Federally Impacted Areas	563,703
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	2,080,787
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	262,721

LEA : 120452003 East Stroudsburg Area SD

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	25,826
8517 NCLB, Title IV - 21st Century Schools	143,486
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	6,861,022
8751 ARP ESSER Learning Loss	361,055
8752 ARP ESSER Summer Programs	158,238
8753 ARP ESSER Afterschool Programs	94,352
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	2,521,358
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	150,000
REVENUE FROM FEDERAL SOURCES	\$13,302,548
OTHER FINANCING SOURCES	
9200 Proceeds from Extended-Term Financing	1,949,316
9400 Sale of or Compensation for Loss of Fixed Assets	50,000
OTHER FINANCING SOURCES	\$1,999,316
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	179,500,593

Act 1 Index (current): 4.8%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$90,770,732		
Amount of Tax Relief for Homestead Exclusions	<u>\$5,475,082</u>		
Total Approx. Tax Revenue:	\$96,245,814		
Approx. Tax Levy for Tax Rate Calculation:	\$105,542,243		

	Monroe	Pike	Total
2021-22 Data			
a. Assessed Value	\$2,608,545,206	\$194,396,520	\$2,802,941,726
b. Real Estate Mills	31.2700	123.3900	
I. 2022-23 Data			
c. 2020 STEB Market Value	\$2,206,694,165	\$683,932,869	\$2,890,627,034
d. Assessed Value	\$2,616,686,801	\$194,584,610	\$2,811,271,411
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2021-22 Calculations			
f. 2021-22 Tax Levy	\$81,569,209	\$23,986,587	\$105,555,796
(a * b)			
2022-23 Calculations			
g. Percent of Total Market Value	76.33964%	23.66036%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$80,580,915	\$24,974,881	\$105,555,796
(f Total * g)			
i. Base Mills Subject to Index	31.2700	128.4739	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	90.00000%	93.00000%	90.70981%
k. Tax Levy Needed	\$80,570,568	\$24,971,675	\$105,542,243
(Approx. Tax Levy * g)			
I. 2022-23 Real Estate Tax Rate	30.7900	128.3300	
(k / d * 1000)			
m. Tax Levy Generated by Mills	\$80,567,787	\$24,971,043	\$105,538,830
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$100,063,748
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$90,767,636
(n * Est. Pct. Collection)			

Act 1 Index (current): 4.8%

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

Number of Decimals For Tax Rate Calculation: 2

Approx. Tax Revenue from RE Taxes: \$90,770,732

Amount of Tax Relief for Homestead Exclusions \$5,475,082

Total Approx. Tax Revenue: \$96,245,814

Approx. Tax Levy for Tax Rate Calculation: \$105,542,243

	Monroe	Pike	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	32.7709	134.6406	
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)	\$85,751,181	\$26,198,989	\$111,950,170
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	\$18,186.00	\$4,363.00	
Number of Homestead/Farmstead Properties	7002	2776	9778
Median Assessed Value of Homestead Properties			\$137,460

Act 1 Index (current): 4.8%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$90,770,732		
Amount of Tax Relief for Homestead Exclusions	<u>\$5,475,082</u>		
Total Approx. Tax Revenue:	\$96,245,814		
Approx. Tax Levy for Tax Rate Calculation:	\$105,542,243		

	Monroe	Pike		Total
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$5,475,082	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				\$5,475,082

2022-2023 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 6/22/2022 11:46:43 AM				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	2,616,686,801	30.7900	80,567,787			90.00000%		
Pike	194,584,610	128.3300	24,971,043			93.00000%		
Totals:	2,811,271,411		105,538,830	-	5,475,082 =	100,063,748 X	90.70981% =	90,767,636
				<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%	4,100,000	4,100,000	
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						5,300,000	5,300,000	
Total Act 511, Current Taxes							5,375,000	
Act 511 Tax Limit -->				2,890,627,034 X	12	34,687,524		
				Market Value	Mills	(511 Limit)		

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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
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u>									
	Monroe	31.2700	30.7900	-1.52%	Yes	4.8%				
	Pike	128.4739	128.3300	-0.10%	Yes	4.8%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	4.8%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.8%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	66,219,160
1200 Special Programs - Elementary / Secondary	31,321,800
1300 Vocational Education	3,133,130
1400 Other Instructional Programs - Elementary / Secondary	1,218,019
1500 Nonpublic School Programs	28,194
1800 Pre-Kindergarten	27,374
Total Instruction	\$101,947,677
2000 Support Services	
2100 Support Services - Students	9,013,364
2200 Support Services - Instructional Staff	3,113,731
2300 Support Services - Administration	8,758,331
2400 Support Services - Pupil Health	2,060,254
2500 Support Services - Business	1,429,705
2600 Operation and Maintenance of Plant Services	16,589,044
2700 Student Transportation Services	9,968,559
2800 Support Services - Central	5,687,376
2900 Other Support Services	51,500
Total Support Services	\$56,671,864
3000 Operation of Non-Instructional Services	
3200 Student Activities	3,158,994
3300 Community Services	145,538
Total Operation of Non-Instructional Services	\$3,304,532
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	5,086,441
Total Facilities Acquisition, Construction and Improvement Services	\$5,086,441
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	16,766,468
5200 Interfund Transfers - Out	1,000,000
5900 Budgetary Reserve	1,000,000
Total Other Expenditures and Financing Uses	\$18,766,468
Total Estimated Expenditures and Other Financing Uses	\$185,776,982

LEA : 120452003 East Stroudsburg Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	34,155,564
200 Personnel Services - Employee Benefits	22,914,052
300 Purchased Professional and Technical Services	264,870
400 Purchased Property Services	171,135
500 Other Purchased Services	5,651,275
600 Supplies	3,036,206
700 Property	13,650
800 Other Objects	12,408
Total Regular Programs - Elementary / Secondary	\$66,219,160
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	11,839,590
200 Personnel Services - Employee Benefits	9,602,794
300 Purchased Professional and Technical Services	5,151,027
500 Other Purchased Services	3,602,325
600 Supplies	1,112,684
700 Property	7,500
800 Other Objects	5,880
Total Special Programs - Elementary / Secondary	\$31,321,800
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	606,091
200 Personnel Services - Employee Benefits	404,701
500 Other Purchased Services	2,112,623
600 Supplies	9,715
Total Vocational Education	\$3,133,130
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	164,309
200 Personnel Services - Employee Benefits	111,720
300 Purchased Professional and Technical Services	257,500
400 Purchased Property Services	3,000
500 Other Purchased Services	425,000
600 Supplies	256,490
Total Other Instructional Programs - Elementary / Secondary	\$1,218,019
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	28,194
Total Nonpublic School Programs	\$28,194
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	17,200
200 Personnel Services - Employee Benefits	7,474
600 Supplies	2,700
Total Pre-Kindergarten	\$27,374
Total Instruction	\$101,947,677

LEA : 120452003 East Stroudsburg Area SD

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<u>Description</u>	<u>Amount</u>
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	4,183,710
200 Personnel Services - Employee Benefits	2,843,694
300 Purchased Professional and Technical Services	1,806,486
400 Purchased Property Services	2,451
500 Other Purchased Services	101,974
600 Supplies	63,674
800 Other Objects	11,375
Total Support Services - Students	\$9,013,364
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,480,470
200 Personnel Services - Employee Benefits	1,249,588
300 Purchased Professional and Technical Services	61,465
500 Other Purchased Services	33,420
600 Supplies	286,288
800 Other Objects	2,500
Total Support Services - Instructional Staff	\$3,113,731
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	4,604,021
200 Personnel Services - Employee Benefits	3,074,238
300 Purchased Professional and Technical Services	680,000
400 Purchased Property Services	47,236
500 Other Purchased Services	219,592
600 Supplies	55,354
700 Property	5,585
800 Other Objects	72,305
Total Support Services - Administration	\$8,758,331
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	1,185,156
200 Personnel Services - Employee Benefits	808,443
300 Purchased Professional and Technical Services	33,200
400 Purchased Property Services	1,750
500 Other Purchased Services	1,560
600 Supplies	28,400
800 Other Objects	1,745
Total Support Services - Pupil Health	\$2,060,254
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	647,672
200 Personnel Services - Employee Benefits	435,783
300 Purchased Professional and Technical Services	50,000
400 Purchased Property Services	5,750
500 Other Purchased Services	40,500
600 Supplies	195,000
700 Property	35,000

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<u>Description</u>	<u>Amount</u>
800 Other Objects	20,000
Total Support Services - Business	\$1,429,705
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	6,398,989
200 Personnel Services - Employee Benefits	5,268,047
300 Purchased Professional and Technical Services	208,850
400 Purchased Property Services	1,328,799
500 Other Purchased Services	470,700
600 Supplies	2,692,659
700 Property	217,500
800 Other Objects	3,500
Total Operation and Maintenance of Plant Services	\$16,589,044
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	3,946,429
200 Personnel Services - Employee Benefits	3,818,462
300 Purchased Professional and Technical Services	90,500
400 Purchased Property Services	82,400
500 Other Purchased Services	1,616,768
600 Supplies	413,000
800 Other Objects	1,000
Total Student Transportation Services	\$9,968,559
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,350,274
200 Personnel Services - Employee Benefits	1,006,471
300 Purchased Professional and Technical Services	125,868
400 Purchased Property Services	132,448
500 Other Purchased Services	209,547
600 Supplies	907,522
700 Property	1,949,316
800 Other Objects	5,930
Total Support Services - Central	\$5,687,376
2900 <u>Other Support Services</u>	
500 Other Purchased Services	51,500
Total Other Support Services	\$51,500
Total Support Services	\$56,671,864
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,513,716
200 Personnel Services - Employee Benefits	716,164
300 Purchased Professional and Technical Services	104,242
400 Purchased Property Services	89,839
500 Other Purchased Services	300,837
600 Supplies	375,304
700 Property	14,000

LEA : 120452003 East Stroudsburg Area SD

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<u>Description</u>	<u>Amount</u>
800 Other Objects	44,892
Total Student Activities	\$3,158,994
3300 Community Services	
100 Personnel Services - Salaries	26,930
200 Personnel Services - Employee Benefits	11,700
300 Purchased Professional and Technical Services	49,800
500 Other Purchased Services	1,800
600 Supplies	55,308
Total Community Services	\$145,538
Total Operation of Non-Instructional Services	\$3,304,532
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	5,086,441
Total Facilities Acquisition, Construction and Improvement Services	\$5,086,441
Total Facilities Acquisition, Construction and Improvement Services	\$5,086,441
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	3,922,958
900 Other Uses of Funds	12,843,510
Total Debt Service / Other Expenditures and Financing Uses	\$16,766,468
5200 Interfund Transfers - Out	
900 Other Uses of Funds	1,000,000
Total Interfund Transfers - Out	\$1,000,000
5900 Budgetary Reserve	
800 Other Objects	1,000,000
Total Budgetary Reserve	\$1,000,000
Total Other Expenditures and Financing Uses	\$18,766,468
TOTAL EXPENDITURES	\$185,776,982

LEA : 120452003 East Stroudsburg Area SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	8,550,000	8,550,000
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	16,000,000	15,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	182,000	200,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	250,000	250,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$24,982,000	\$24,000,000
<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	68,000,000	63,000,000
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>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$68,000,000	\$63,000,000
TOTAL CASH AND INVESTMENTS	\$92,982,000	\$87,000,000

LEA : 120452003 East Stroudsburg Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	127,283,299	127,283,299
0520 Extended-Term Financing Agreements Payable	1,929,258	1,929,258
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	7,437,292	7,437,292
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	42,865,052	42,865,052
0599 Other Noncurrent Liabilities	227,647,120	227,647,120
Total General Fund	\$407,162,021	\$407,162,021
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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		

Long-Term Indebtedness	06/30/2022 Estimate	06/30/2023 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		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase 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	\$407,162,021	\$407,162,021

<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 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	\$407,162,021	\$407,162,021

Account Description	Amounts
0810 Nonspendable Fund Balance	31,401
0820 Restricted Fund Balance	
0830 Committed Fund Balance	24,000,000
0840 Assigned Fund Balance	11,000,000
0850 Unassigned Fund Balance	2,939,984
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$37,939,984
5900 Budgetary Reserve	1,000,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$38,971,385