

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval**Date of Adoption of the General Fund Budget:**

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Peter T Bard

(570)424-8500

Extn :10120

Contact Person

Telephone

Extension

peter-bard@esasd.net

Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2025-2026 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 2025-2026 (compared to 2024-2025)?

YesNo

☒

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

Total Budgeted Expenditures	\$212034500
Ending Unassigned Fund Balance	\$3944601
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.86%

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

Yes

☒

No

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

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2025

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : 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	DATE
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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 is in for expenses not anticipated in this budget.
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.	Fund balance is in the budget for any expenses that may incur for special education, or for any other expenses that are not foreseen by district personnel.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Fund Balance is for future planning to offset future expenses.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Fund Balance is for future planning to offset future expenses.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	5,813,693	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	24,000,000	
0840 Assigned Fund Balance	17,432,441	
0850 Unassigned Fund Balance	3,981,217	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$45,413,658</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	106,618,650	
7000 Revenue from State Sources	76,961,229	
8000 Revenue from Federal Sources	4,985,564	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$188,565,443</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$233,979,101</u>

LEA : 120452003 East Stroudsburg Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	85,987,016
6112 Interim Real Estate Taxes	74,000
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	6,246,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	10,000,000
6500 Earnings on Investments	2,500,000
6700 Revenues from LEA Activities	27,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,287,634
6910 Rentals	35,000
6940 Tuition from Patrons	17,500
6980 Revenue from Community Services Activities	129,000
6990 Refunds and Other Miscellaneous Revenue	25,000
REVENUE FROM LOCAL SOURCES	\$106,618,650
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	26,614,324
7160 Tuition for Orphans Subsidy	760,000
7271 Special Education funds for School-Aged Pupils	6,624,072
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	1,462,055
7330 Health Services (Medical, Dental, Nurse, Act 25)	150,000
7340 State Property Tax Reduction Allocation	7,570,975
7505 Ready to Learn Block Grant	1,498,758
7533 Ready to Learn-Tax Equity Supplement	5,551,460
7810 State Share of Social Security and Medicare Taxes	4,076,683
7820 State Share of Retirement Contributions	19,552,902
REVENUE FROM STATE SOURCES	\$76,961,229
REVENUE FROM FEDERAL SOURCES	
8110 Payments for Federally Impacted Areas	625,000
8514 Title I - Improving the Academic Achievement of the Disadvantaged	2,130,929
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	260,957

2025-2026 Final General Fund Budget		Estimated Revenues and Other Financing Sources: Detail
LEA : 120452003 East Stroudsburg Area SD		
Printed 5/7/2025 3:47:50 PM		Page - 2 of 2
	<u>Amount</u>	
REVENUE FROM FEDERAL SOURCES		
8516 Title III - Language Instruction for English Learners and Immigrant Students	38,637	
8517 Title IV - 21st Century Schools	162,541	
8732 ARRA - Qualified School Construction Bonds (QSCB)	55,000	
8733 ARRA - Qualified Zone Academy Bonds (QZAB)	12,500	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,562,500	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	137,500	
REVENUE FROM FEDERAL SOURCES	\$4,985,564	
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	188,565,443	

Act 1 Index (current): 5.6%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$85,993,913		
Amount of Tax Relief for Homestead Exclusions	<u>\$7,570,975</u>		
Total Approx. Tax Revenue:	\$93,564,888		
Approx. Tax Levy for Tax Rate Calculation:	\$103,119,767		

	Monroe	Pike	Total
2024-25 Data			
a. Assessed Value	\$2,564,605,970	\$194,489,560	\$2,759,095,530
b. Real Estate Mills	31.0500	126.0500	
I. 2025-26 Data			
c. 2023 STEB Market Value	\$2,545,485,628	\$797,384,877	\$3,342,870,505
d. Assessed Value	\$2,528,665,530	\$194,905,220	\$2,723,570,750
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2024-25 Calculations			
f. 2024-25 Tax Levy	\$79,631,015	\$24,515,409	\$104,146,424
(a * b)			
2025-26 Calculations			
g. Percent of Total Market Value	76.14670%	23.85330%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$79,304,065	\$24,842,359	\$104,146,424
(f Total * g)			
i. Base Mills Subject to Index	31.0500	127.7310	
(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%	90.00000%	90.00000%
k. Tax Levy Needed	\$78,522,300	\$24,597,467	\$103,119,767
(Approx. Tax Levy * g)			
I. 2025-26 Real Estate Tax Rate	31.0500	126.2000	
(k / d * 1000)			
m. Tax Levy Generated by Mills	\$78,515,065	\$24,597,039	\$103,112,104
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$95,541,129
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$85,987,016
(n * Est. Pct. Collection)			

Act 1 Index (current): 5.6%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$85,993,913		
Amount of Tax Relief for Homestead Exclusions	<u>\$7,570,975</u>		
Total Approx. Tax Revenue:	\$93,564,888		
Approx. Tax Levy for Tax Rate Calculation:	\$103,119,767		

	Monroe	Pike	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	32.7888	134.8839	
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)	\$82,911,908	\$26,289,576	\$109,201,484
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	\$25,153.00	\$6,163.00	
Number of Homestead/Farmstead Properties	6893	2852	9745
Median Assessed Value of Homestead Properties			\$137,460

Act 1 Index (current): 5.6%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$85,993,913		
Amount of Tax Relief for Homestead Exclusions	<u>\$7,570,975</u>		
Total Approx. Tax Revenue:	\$93,564,888		
Approx. Tax Levy for Tax Rate Calculation:	\$103,119,767		

	Monroe	Pike		Total
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$7,570,975	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				\$7,570,975

2025-2026 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)							
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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	2,528,665,530	31.0500	78,515,065			90.00000%					
Pike	194,905,220	126.2000	24,597,039			90.00000%					
Totals:	2,723,570,750		103,112,104	-	7,570,975	=	95,541,129	X	90.00000%	=	85,987,016
				Rate	Estimated Revenue						
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	0						
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue				
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>			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue				
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	5,000,000	5,000,000				
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0				
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	1,246,000	1,246,000				
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						6,246,000	6,246,000				
Total Act 511, Current Taxes							6,321,000				
Act 511 Tax Limit -->				3,342,870,505	X	12	40,114,446				
				Market Value		Mills	(511 Limit)				

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2024-25 (Rebalanced)	2025-26				2024-25 (Rebalanced)	2025-26		
6111	<u>Current Real Estate Taxes</u>									
	Monroe	31.0500	31.0500	0.00%	Yes	5.6%				
	Pike	127.7310	126.2000	-1.18%	Yes	5.6%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	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	75,270,724
1200 Special Programs - Elementary / Secondary	41,976,769
1300 Vocational Education	3,429,947
1400 Other Instructional Programs - Elementary / Secondary	1,821,688
1500 Nonpublic School Programs	22,863
1700 Higher Education Programs for Secondary Students	61,000
1800 Pre-Kindergarten	76,712
Total Instruction	\$122,659,703
2000 Support Services	
2100 Support Services - Students	9,959,277
2200 Support Services - Instructional Staff	3,919,941
2300 Support Services - Administration	9,935,199
2400 Support Services - Pupil Health	2,432,278
2500 Support Services - Business	1,376,716
2600 Operation and Maintenance of Plant Services	21,165,868
2700 Student Transportation Services	11,329,038
2800 Support Services - Central	7,102,722
2900 Other Support Services	39,532
Total Support Services	\$67,260,571
3000 Operation of Non-Instructional Services	
3200 Student Activities	4,002,169
3300 Community Services	152,766
Total Operation of Non-Instructional Services	\$4,154,935
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	17,709,291
5900 Budgetary Reserve	250,000
Total Other Expenditures and Financing Uses	\$17,959,291
Total Estimated Expenditures and Other Financing Uses	\$212,034,500

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	40,832,987
200 Personnel Services - Employee Benefits	27,387,124
300 Purchased Professional and Technical Services	42,405
400 Purchased Property Services	140,630
500 Other Purchased Services	4,737,375
600 Supplies	2,100,474
700 Property	1,000
800 Other Objects	28,729
Total Regular Programs - Elementary / Secondary	\$75,270,724
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	16,081,883
200 Personnel Services - Employee Benefits	12,724,717
300 Purchased Professional and Technical Services	6,613,600
500 Other Purchased Services	5,691,150
600 Supplies	828,139
700 Property	20,000
800 Other Objects	17,280
Total Special Programs - Elementary / Secondary	\$41,976,769
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	640,322
200 Personnel Services - Employee Benefits	422,865
500 Other Purchased Services	2,356,500
600 Supplies	9,185
800 Other Objects	1,075
Total Vocational Education	\$3,429,947
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	154,287
200 Personnel Services - Employee Benefits	102,951
300 Purchased Professional and Technical Services	1,190,000
400 Purchased Property Services	2,600
500 Other Purchased Services	368,000
600 Supplies	3,850
Total Other Instructional Programs - Elementary / Secondary	\$1,821,688
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	22,063
600 Supplies	800
Total Nonpublic School Programs	\$22,863
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	55,000
600 Supplies	6,000
Total Higher Education Programs for Secondary Students	\$61,000
1800 <u>Pre-Kindergarten</u>	

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<u>Description</u>		<u>Amount</u>
100	Personnel Services - Salaries	22,774
200	Personnel Services - Employee Benefits	9,778
300	Purchased Professional and Technical Services	41,000
600	Supplies	3,160
Total Pre-Kindergarten		\$76,712
Total Instruction		\$122,659,703
2000 Support Services		
2100 <u>Support Services - Students</u>		
100	Personnel Services - Salaries	5,244,880
200	Personnel Services - Employee Benefits	3,444,392
300	Purchased Professional and Technical Services	1,169,000
400	Purchased Property Services	550
500	Other Purchased Services	13,525
600	Supplies	78,870
800	Other Objects	8,060
Total Support Services - Students		\$9,959,277
2200 <u>Support Services - Instructional Staff</u>		
100	Personnel Services - Salaries	1,847,210
200	Personnel Services - Employee Benefits	1,696,991
300	Purchased Professional and Technical Services	95,352
500	Other Purchased Services	62,973
600	Supplies	213,115
800	Other Objects	4,300
Total Support Services - Instructional Staff		\$3,919,941
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	5,365,909
200	Personnel Services - Employee Benefits	3,347,010
300	Purchased Professional and Technical Services	854,950
400	Purchased Property Services	29,363
500	Other Purchased Services	184,807
600	Supplies	79,975
800	Other Objects	73,185
Total Support Services - Administration		\$9,935,199
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	1,290,175
200	Personnel Services - Employee Benefits	967,898
300	Purchased Professional and Technical Services	141,000
400	Purchased Property Services	1,950
500	Other Purchased Services	1,625
600	Supplies	28,200
800	Other Objects	1,430
Total Support Services - Pupil Health		\$2,432,278
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	649,032

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<u>Description</u>		<u>Amount</u>
200	Personnel Services - Employee Benefits	523,359
300	Purchased Professional and Technical Services	14,500
400	Purchased Property Services	1,750
500	Other Purchased Services	16,500
600	Supplies	153,500
800	Other Objects	18,075
Total Support Services - Business		\$1,376,716
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	7,524,415
200	Personnel Services - Employee Benefits	6,290,322
300	Purchased Professional and Technical Services	483,550
400	Purchased Property Services	2,070,170
500	Other Purchased Services	798,882
600	Supplies	3,859,029
700	Property	130,500
800	Other Objects	9,000
Total Operation and Maintenance of Plant Services		\$21,165,868
2700 <u>Student Transportation Services</u>		
100	Personnel Services - Salaries	4,638,062
200	Personnel Services - Employee Benefits	4,246,148
300	Purchased Professional and Technical Services	22,500
400	Purchased Property Services	44,700
500	Other Purchased Services	1,362,478
600	Supplies	1,013,650
800	Other Objects	1,500
Total Student Transportation Services		\$11,329,038
2800 <u>Support Services - Central</u>		
100	Personnel Services - Salaries	1,765,876
200	Personnel Services - Employee Benefits	1,257,407
300	Purchased Professional and Technical Services	180,507
400	Purchased Property Services	102,142
500	Other Purchased Services	247,253
600	Supplies	880,572
700	Property	2,654,836
800	Other Objects	14,129
Total Support Services - Central		\$7,102,722
2900 <u>Other Support Services</u>		
500	Other Purchased Services	39,532
Total Other Support Services		\$39,532
Total Support Services		\$67,260,571
3000 <u>Operation of Non-Instructional Services</u>		
3200 <u>Student Activities</u>		
100	Personnel Services - Salaries	2,047,512
200	Personnel Services - Employee Benefits	1,001,318

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	122,493
400 Purchased Property Services	100,032
500 Other Purchased Services	310,817
600 Supplies	304,510
700 Property	50,000
800 Other Objects	65,487
Total Student Activities	\$4,002,169
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	27,778
200 Personnel Services - Employee Benefits	11,924
300 Purchased Professional and Technical Services	49,559
500 Other Purchased Services	1,280
600 Supplies	62,225
Total Community Services	\$152,766
Total Operation of Non-Instructional Services	\$4,154,935
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,553,288
900 Other Uses of Funds	15,156,003
Total Debt Service / Other Expenditures and Financing Uses	\$17,709,291
5900 <u>Budgetary Reserve</u>	
800 Other Objects	250,000
Total Budgetary Reserve	\$250,000
Total Other Expenditures and Financing Uses	\$17,959,291
TOTAL EXPENDITURES	\$212,034,500

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Cash and Short-Term Investments

	06/30/2025 Estimate	06/30/2026 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments		

Long-Term Investments

	06/30/2025 Estimate	06/30/2026 Projection
General Fund	45,000,000	29,000,000
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	11,454,314	7,500,000
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>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$56,454,314	\$36,500,000
TOTAL CASH AND INVESTMENTS	\$56,454,314	\$36,500,000

LEA : 120452003 East Stroudsburg Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
0510 Bonds Payable	110,487,843	95,471,001
0520 Extended-Term Financing Agreements Payable	1,941,741	
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 General Fund	\$112,429,584	\$95,471,001
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>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$112,429,584	\$95,471,001

<u>Short-Term Payables</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$112,429,584	\$95,471,001

Account Description	Amounts
0810 Nonspendable Fund Balance	5,813,693
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,000,000
0840 Assigned Fund Balance	12,000,000
0850 Unassigned Fund Balance	3,944,601
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$21,944,601
5900 Budgetary Reserve	250,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$28,008,294