LEA Name: Pocono Mountain SD

Class: 2

AUN Number: 120455403

County: Monroe

FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval		
Date of Adoption of the General Fund Budget: 08/14/2024		
President of the Board - Original Signature Required	Augus t	14,2024
Secretary of the Board - Original Signature Required	August	14, 2024
Chief School Administrator - Original Signature Required	Date Just 12	1,2024
Ann Marie Ohmnacht Contact Person	(570)839-7121 Telephone	Extn :10149
		H 22
aohmnacht@pmsd.org		
Email Address		

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2024-2025 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

REVISED SUBMISSION

######################################	Control of the second of the s				
SCHOOL DISTRICT:	COUNTY:	AUN:			
Pocono Mountain SD	Pocono Mountain SD Monroe 120				
No school district shall approve an increase in real property ending unreserved undesignated fund balance (unassigned expenditures:	/ taxes unless it has add) less than the specific	dopted a budget that included percentage of its total but	es ar	n estimated, ted	
Total Budgeted Expenditures	Andrew Market (Market Market) Andrew Andrew (Market Market Market Market Market Market Market Market Market Ma Market Market	Fund Balance % Limit (less than)	nation College years		
Less Than or Equal to \$11,999,999	осторы на применения по применения на применения на применения на применения применения применения на применения н	12.0%	14684-sh-cinconchin	ox ox a macroc. Simulocia, restando por reproducidado o cinida	
Between \$12,000,000 and \$12,999,999	ACTION OF THE CONTROL OF T	**************************************	THE REAL CRIEFS WITH THE	esse. Communication (and communication) in the communication of the comm	
Between \$13,000,000 and \$13,999,999	construction + construction + (2 supplies + construction + const	11.0%	munitakinendesi bir	nede fettalling de brahmach consects ere assumption stepper centre	
Between \$14,000,000 and \$14,999,999	entigente participar de professiona de la compressiona de la contractiva de la compressiona della compressiona de la compressiona della compressiona della compressiona della compressiona della compressiona della compressio	10.5%	NAMES OF THE PARTY OF	ибол (часк жеко энексиялия элексия) в од негорој (
Between \$15,000,000 and \$15,999,999	ampang kan unuang darakan menaman menahan menghahan darah sarah sarah sarah sarah sarah sarah sarah sarah sarah	000.000.000 1.000.000.000 1.000.000 1.000.000	erno/V9somrescoccus	access scarces (CAACCESS STANCES STANCES AND STANCES A	
Between \$16,000,000 and \$16,999,999	TO LOUIS A SPRINGER - MODIFY STORE BOOK OF THE LOCAL COLUMN AND AND AND AND AND AND AND AND AND AN	9.5%	ссосые конпыенции	mentry, Armelia (Armelia (Arme	
Between \$17,000,000 and \$17,999,999	Augustus valuus saa asaa akkin mii kaan makkin kale akkin kun maanaan oo	9.0%	6 3m 0N4*09/849 6 22:076	normousement villacrouverpepping (40000000) shake	
Between \$18,000,000 and \$18,999,999	Wilder Merchanister generater in notice of the contract of the Wilder Meditar and a contract and product of Wilder	8.5%	ZILIJA ONERNIJA OJA JA	dirikkeen (direkeen direkeen (direkeen (direkeen (direkeen (direkeen (direkeen (direkeen (direkeen (direkeen (d	
Greater Than or Equal to \$19,000,000	remercia con con con proprio de la constante d	8.0%	Profesional States	erryraconomycosoccycanomycoydynyddiaddiaddiaddiaddiaddiaddiaddiaddiaddi	
Did you raise property taxes in SY 2024-2025 (compared to 2023-2024)? If yes, see information below, taken from the 2024-2025 General Fund Bu			Yes No	X	
Total Budgeted Expenditures	DATE FOR A PORT OF THE	TO THE TREE PROPERTY OF THE PROPERTY AND THE	za xxx, canonya	\$254434000	
Ending Unassigned Fund Balance				\$13909175	
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures				5,46%	
The Estimated Ending Unassigned Fund Balance is within the allowable li	mits.		Yes No	Annual Control of Cont	
I hereby certify that the above	information is accurate a	nd complete.			
SIGNATURE OF SUPERINTENDENT	DATE 8//-	5/1K			

DUE DATE: AUGUST 15, 2024

CERTIFICATION OF USE OF PDE-2028 FOR PUBLIC INSPECTION OF 2024-2025 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

. 1		
1	사이 있다면 하는데 보고 있는데 보고 있다. 그는 이번 이번 이번 사람들은 사람들은 사람들은 함께 하는데 보고 있는데 사람들은 사람들은 사람들은 사람들은 사람들은 사람들은 사람들은 사람들은	
- 1	School District Name:	Bulleria, Burgo, Santonia, et la 1886 de 1886
ı	그는 말이 들어 이 경기가 가게 가게 되는 것이 되는 것이다.	UN Number :
. I	나를 하고입니다 사고 있는데 아니라 사는데 하다고 하는데 하라고 하고 있다. 그는데 그는데 하는데 하는데 하는데 하는데 하는데 하다는데 하다를 모으면 하는데, 그래하는 점점 되었다면데 되었다. 하는데	
1	Pocono Mountain SD Monroe	ما المنافعة
- 1	마이트 아이들은 그렇게 유명할 것이 되었다. 그는 사람들은 전쟁이 가장 하는 생각을 하는 것들이 되었다면 사람들이 되었다는 것이 되었다. 그는 사람은 본 사람들이 되었다. 사람들이 사람들이 다음이 다른 사람들이 되었다.	20455403
•		
	사이트 이번 사이트를 위해한다. 이번 바다 한 전에 바다 한 전에 있는데 아이들 보다 하면 하면 하면 하는데 하는데 아이들 때문에 보고 있는데 다른데 다른데 다른데 다른데 다른데 다른데 다른데 다른데 다른데 다른	
	,直接的人,因此就是我的解释的解决,因此,我们还是他的,但就是自己的政治,但是一个人的,他们是他们的基础,这种规划的,他们就是一个人的,这个人的,他们是一个人的	#1. For the symbol the State Billion of the Company
- 3	Softon Cotton Cotton of the Control	이 보신 작사 그는 장신 가는 회사님들의 실수를 받는데 그는 것이 없다.

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 PURCH PRESIDENT MOUNT PURCH

DATE

6/5/24

DUE DATE:

IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

Validations

LEA: 120455403 Pocono Mountain SD

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REVISED SUBMISSION

Val Number	<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 is to be utilized for annual operating contingencies that occur during the course of the fiscal year.
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.	Estimated Ending Fund Balance is on hand to maintain reserve for futue needs.

Estimated Revenues and Other Financing Sources: Budget Summary

LEA: 120455403 Pocono Mountain SD

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REVISED SUBMISSION

<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	226,527	
0820 Restricted Fund Balance	2,500,000	
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	17,909,175	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	\$17.90	<u>09,175</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	158,434,209	
7000 Revenue from State Sources	87,463,411	
8000 Revenue from Federal Sources	4,536,380	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources	\$250.43	<u>34,000</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	\$268.34 \$268.34	<u>43,175</u>

LEA: 120455405 Pocono Mountain 5D	
Printed 8/14/2024 12:16:31 PM	REVISED SUBMISSION
	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	133,350,534
6112 Interim Real Estate Taxes	325,000
6113 Public Utility Realty Taxes	125,000
6114 Payments in Lieu of Current Taxes - State / Local	160,000
6150 Current Act 511 Taxes - Proportional Assessments	9,350,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	9,000,000
6500 Earnings on Investments	3,750,000
6700 Revenues from LEA Activities	40,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,600,000
6910 Rentals	5,000
6920 Contributions and Donations from Private Sources	150,000
6960 Services Provided Other Local Governmental Units / LEAs	250,000
6990 Refunds and Other Miscellaneous Revenue	328,675
REVENUE FROM LOCAL SOURCES	\$158,434,209
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	36,783,711
7160 Tuition for Orphans Subsidy	600,000
7220 Vocational Education	734,638
7271 Special Education funds for School-Aged Pupils	8,400,707
7311 Pupil Transportation Subsidy	2,822,445
7312 Nonpublic and Charter School Pupil Transportation Subsidy	52,555
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,137,846
7330 Health Services (Medical, Dental, Nurse, Act 25)	160,000
7340 State Property Tax Reduction Allocation	9,388,630
7360 Safe Schools	704,6 40
7505 Ready to Learn Block Grant	4,315,293
7599 Other State Revenue Not Listed Eisewhere in the 7000 Series	2,338,896
7810 State Share of Social Security and Medicare Taxes	3,771,542
7820 State Share of Retirement Contributions	16,252,508
REVENUE FROM FEDERAL SOURCES	\$87,463,411
REVENUE FROM FEDERAL SOURCES 8200 Unrestricted Grants-in-Ald from the Federal Government Through the	96,620
Commonwealth of Pa 8514 Title I - Improving the Academic Achievement of the Disadvantaged	3,091,285
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	314,046
i inopus	Page 6

LEA: 120455403 Pocono Mountain SD

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8516 Title III - Language Instruction for English Learners and Immigrant Students	64,922
8517 Title IV - 21st Century Schools	254,507
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	675,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	40,000
REVENUE FROM FEDERAL SOURCES	\$4,536,380
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	250,434,000

Estimated Revenues and Other Financing Sources: Detail

AUN: 120455403 Pocono Mountain SD

REVISED SUBMISSION

Rate

Page - 1 of 3

Act 1 Index (current): 7.0%

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Calculation Method:

\$133,350,534

Approx. Tax Revenue from RE Taxes:	\$133,350,534 \$ <u>9,434,837</u>	
Amount of Tax Relief for Homestead Exclusions	\$142,785,371	
Total Approx. Tax Revenue:	\$153,597,576	
Approx. Tax Levy for Tax Rate Calculation:	Monroe	Total
2023-24 Data		
a. Assessed Value	\$6,852,981,893	\$6,852,981,893
b. Real Estate Mills	21.4400	
L 2024-25 Data		
c. 2022 STEB Market Value	\$6,745,262,920	\$6,745,262,920
d. Assessed Value	\$6,903,261,841	\$6,903,261,841
e. Assessed Value of New Constr/ Renov	\$ 0	\$0
2023-24 Calculations	er en	түүктөн орунун байгайдын түүн үүсүндөө бө сүнөөчүн орчин түү үүрүндөгүнүн байгат орчин байгатан орчуунун төрөү
f. 2023-24 Tax Levy	\$146,927,932	\$146,927,932
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$146,927,932	\$146,927,932
(f Total * g)		
i. Base Mills Subject to Index	21.4400	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.50000%	92.50000%
k. Tax Levy Needed	\$153,597,576	\$153,597,576
(Approx. Tax Levy * g)		•
I. 2024-25 Real Estate Tax Rate	22.2500	
(k/d*1000) III.		
m. Tax Levy Generated by Mills	\$153,597,576	\$153,597,576
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$144,162,739
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$133,350,534
(n * Est. Pct. Collection)	-	² age-8

Real Estate Tax Rate (RETR) Report

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

REVISED SUBMISSION

Page - 2 of 3

Act 1 Index (current): 7.0%

Printed 8/14/2024 12:16:33 PM

AUN: 120455403

Calculation Method:

Median Assessed Value of Homestead Properties

Pocono Mountain SD

Approx. Tax Revenue from RE Taxes: \$133,350,534

Amount of Tax Relief for Homestead Exclusions \$9,434,837

Total Approx. Tax Revenue: \$142,785,371

Approx. Tax Levy for Tax Rate Calculation: \$153,597,576

Appi	ox. Tax Levy for Tax Nate Calculation.	Monroe	Total
and to graduate control	ndex Maximums	والمفارخ بالمرابطة فيصد والمرابطة المساورة والمرابطة وال	a taun sanatan da amin'ny fivon'i Lainny ai an'ny fivondrona ao amin'ny faritr'i Andrewski ao amin'ny faritr'i
	p. Maximum Mills Based On Index	22.9408	
	(i * (1 + Index))		
	q. Mills In Excess of Index	0.0000	
	(if (l > p), (l - p))		
	r. Maximum Tax Levy Based On Index	\$158,366,349	\$158,366,349
IV.	(p / 1000 * d)		
	s. Millage Rate within Index?	Yes	
	(If I > p Then No)		
	t. Tax Levy In Excess of Index	\$0	\$0
	(if (m > r), (m - r))		
	u.Tax Revenue in Excess of Index	\$0	\$0
	(t * Est. Pct. Collection)		

Rate

Information Related to Property Tax Relief Assessed Value Exclusion per Homestead \$32,792.00 V. Number of Homestead/Farmstead Properties 12931			
	Assessed Value Exclusion per Homestead	\$32,792.00	
V.	Number of Homestead/Farmstead Properties	12931	12931

\$140,770

Real Estate Tax Rate (RETR) Report

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

Pocono Mountain SD Printed 8/14/2024 12:16:33 PM

REVISED SUBMISSION

Page - 3 of 3

Act 1 index (current): 7.0%

Calculation Method:

AUN: 120455403

Rate

Approx. Tax Revenue from RE Taxes:

\$133,350,534

Amount of Tax Relief for Homestead Exclusions

\$9,434,837

Total Approx. Tax Revenue:

\$142,785,371

Approx, Tax Levy for Tax Rate Calculation:

\$153,597,576

Monroe

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$9,388,630

Lowering RE Tax Rate

\$0

\$9,388,630

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$46,207

\$46,207

Amount of Tax Relief from State/Local Sources

\$9,434,837

REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

LEA: 120455403 Pocono Mountain SD

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REVISED SUBMISSION

Page - 1 of 1

CODE

6111 <u>Curi</u>	rent Real Estate Taxes			Amount of Tax Relie		s Homestead	Net Tax Revenue
County Na	me Taxable Assessed Value Real	Estate Mills	Tax Levy Generated by Mills	Homestead Exclusi	ions <u>Exclus</u>	sions Percent Co	llected Generated By Mills
Monroe	6,903,261,841	22.2500	153,597,576			92.	50000%
Totals;	6,903,261,841		153,597,576	9.43	1837 =	144 162,739 X 92	50000% = 133.350.534
					is the second of the second		
				<u>Rate</u>			Estimated Revenue
6120	Current Per Capita Taxes, Section	679		\$0.00			0
6140	Current Act 511 Taxes - Flat Rate	<u>Assessments</u>		Rate	Add'l Rate (if appl.)	<u>Tax Levy</u>	Estimated Revenue
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0
6142	Current Act 511 Occupation Taxes	s – Flat Rate		\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Ta	ixes		\$0.00	\$0.00	0	0
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege	e Taxes – Flat	Rate	\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Devic	e Taxes - Flat	Rate	\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat	Rate Assessm	ents	\$0.00	\$0.00	0	0
	Total Current Act 511 Taxes - F	at Rate Asses	sments			0	0
6150	Current Act 511 Taxes – Proportion	nal Assessmen	ts	Rate	Add'l Rate (if appl.)	<u>Tax Levy</u>	Estimated Revenue
6151	Current Act 511 Earned Income Ta	axes		0.500%	0,000%	6,850,000	6,850,000
6152	Current Act 511 Occupation Taxes	i		0.000	0.000	0	0
6153	Current Act 511 Real Estate Trans	fer Taxes		0.500%	0.000%	2,500,000	2,500,000
6154	Current Act 511 Amusement Taxes	s		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	e Taxes – Perc	entage	0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0	0
6159	Current Act 511 Taxes, Other Prop	ortional Asses	sments	0	0	0	0
	Total Current Act 511 Taxes Pr	oportional As	sessments			9,350,000	9,350,000
	Total Act 511, Current Taxes						9,350,000
			Act 511 T	ax Limit ->	6 745 262 920	X 12	80,943,155
		1944			Market Value	Mills	(511 Limit)
ROBERT CONTROL OF THE		"明山"的"北京"的"大学"的"大学"的"大学"的"大学"的"大学"的"大学"的"大学"的"大学				。如此,如此,如此,以为此,以为,以为,以为,以为,以为,以为,以为,以为,以为,以为,以为,以为,以为,	

LEA: 120455403 Pocono Mountain SD

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Tax Functio n	Description	Tax Rate Charged in:		Percent Les	Less than		Additional Tax Rate Charged in:	Percent	Less than
		2023-24 (Rebalanced)	2024-25	Change in Rate	or equal to index	Index	2024-25 (Rebalanced)	Change in Rate	or equal to index
6111	Current Real Estate Taxes			. ,					1.
	Monroe	21.4400	22.2500	3.78%	Yes	7.0%			
Curr	ent Act 511 Taxes - Proportional Assessments								
6151	Current Act 511 Eamed Income Taxes	0.500%	0.500%	0.00%	Yes	7.0%			
6153	Current Act 511 Real Estate Transfer Taxes	0,500%	0.500%	0.00%	Yes	7.0%			

LEA: 120455403 Pocono Mountain SD

Printed 8/14/2024 12:16:38 PM	REVISED SUBMISSION	Page - 1 of 1
Description		<u>Amount</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		93,524,686
1200 Special Programs - Elementary / Secondary		45,780,720
1300 Vocational Education		3,243,100
1400 Other Instructional Programs - Elementary / Secondary		3,463,444
1500 Nonpublic School Programs		5,500
1700 Higher Education Programs for Secondary Students		65,000
Total Instruction		\$146,082,450
2000 Support Services	(1888) And the State of the Control	
2100 Support Services - Students		9,990,473
2200 Support Services - Instructional Staff		11,232,169
2300 Support Services - Administration		14,144,099
2400 Support Services - Pupil Health		2,183,063
2500 Support Services - Business		2,133,610
2600 Operation and Maintenance of Plant Services		20,916,840
2700 Student Transportation Services		14,878,103
2800 Support Services - Central	•	3,412,808
2900 Other Support Services		81,950
Total Support/Services		\$78,973,115
3000 Operation of Non-Instructional Services		
3200 Student Activities		4,673,684
3300 Community Services		42,500
Total Operation of Non-Instructional Services		\$4,716,184
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		19,262,251
5200 Interfund Transfers - Out		4,000,000
5900 Budgetary Reserve		1,400,000
Total Other Expenditures and Financing Uses		\$24,662,251
Total Estimated Expenditures and Other Financing Uses		\$254,434,000

Page - 1 of 4

Amount

49,414,168

32,742,541 156,550

124,203

8,857,000

2,173,708 21,125

15,631,277 10,357,507

10,155,000

9,522,000

3,243,100 \$3,243,100

1,914,700

1,268,708

75,000

160,250

44,386

400 \$3,463,444

5.500

65,000

\$65,000

\$146,082,450

5,923,691

3,925,122

105.000

17,000

98,250

16,686 **\$45,780,720**

35,391 **\$93,524,686**

2024-2025 Final General Fund Budget LEA: 120455403 Pocono Mountain SD Printed 8/14/2024 12:16:39 PM Description 1000 Instruction 1100 Regular Programs - Elementary / Secondary 100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services 400 Purchased Property Services 500 Other Purchased Services 600 Supplies 700 Property 800 Other Objects Total Regular Programs - Elementary / Secondary @ 1200 Special Programs - Elementary / Secondary 100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services 500 Other Purchased Services 600 Supplies

800 Other Objects

1300 Vocational Education

Total Vocational Education

600 Supplies

600 Supplies

Total Instruction

2000 Support Services

800 Other Objects

500 Other Purchased Services

100 Personnel Services - Salaries

500 Other Purchased Services

1500 Nonpublic School Programs

Total Nonpublic School Programs

2100 <u>Support Services - Students</u> 100 Personnel Services - Salaries

500 Other Purchased Services

500 Other Purchased Services

200 Personnel Services - Employee Benefits

Total Special Programs - Elementary / Secondary

1400 Other Instructional Programs - Elementary / Secondary

300 Purchased Professional and Technical Services

Total Other Instructional Programs - Elementary / Secondary

1700 Higher Education Programs for Secondary Students

Total Higher Education Programs for Secondary Students

300 Purchased Professional and Technical Services

200 Personnel Services - Employee Benefits

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Page 14

LEA: 120455403 Pocono Mountain SD

Printed 8/14/2024 12:16:39 PM	REVISED SUBMISSION	Page - 2 of 4
<u>Description</u>	Section and the section of the secti	Amount
600 Supplies		8,385
800 Other Objects		11,275
Total Support Services - Students		\$9,990,473
2200 Support Services - Instructional Staff	Facilities (surprised and the surprised and the	
100 Personne! Services - Salaries		4,142,467
200 Personnel Services - Employee Benefits	•	3,019,857
300 Purchased Professional and Technical Services		1,089,200
400 Purchased Property Services		291,500
500 Other Purchased Services		281,250
600 Supplies		1,758,762
700 Property		635,000
800 Other Objects		14,133
Total Support Services - Instructional Staff		\$11,232,169
2300 Support Services - Administration		
100 Personnel Services - Salaries		6,495,605
200 Personnel Services - Employee Benefits		4,519,163
300 Purchased Professional and Technical Services		1,287,500
400 Purchased Property Services		11,000
500 Other Purchased Services		376,167
600 Supplies		250,464
800 Other Objects		1,204,200
Total Support Services - Administration		\$14,144,099
2400 Support Services - Pupil Health		
100 Personnel Services - Salaries		1,309,482
200 Personnel Services - Employee Benefits		867,681
400 Purchased Property Services		1,000
500 Other Purchased Services		4,700
800 Other Objects		200
Total Support Services - Pupil Health		\$2,183,063
2500 Support Services - Buşiness		
100 Personnel Services - Salaries		1,191,995
200 Personnel Services - Employee Benefits		789,833
400 Purchased Property Services		13,882
500 Other Purchased Services		125,500
600 Supplies		4,000
800 Other Objects		8,400
Total Support Services - Business		\$2,133,610
2600 Operation and Maintenance of Plant Services		
100 Personnel Services - Salaries		7,097,560
200 Personnel Services - Employee Benefits		4,702,945
300 Purchased Professional and Technical Services		2,830,900
400 Purchased Property Services		1,346,100
500 Other Purchased Services 600 Supplies		663,585
700 Property		3,916,500
700 Troperty	Page 15	350,000

LEA: 120455403 Pocono Mountain SD

Printed 8/14/2024 12:16:39 PM	REVISED SUBMISSION	Page - 3 of 4
Description	是一种是一种的。 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	<u>Amount</u>
800 Other Objects		9,250
Total Operation and Maintenance of Plant Services		\$20,916,840
2700 Student Transportation Services	SECRETARIA PARTICIONAL DE CONTROL	and the control one control of the state of the original of the state
100 Personnel Services - Salaries		196,560
200 Personnel Services - Employee Benefits		130,243
400 Purchased Property Services		66,000
500 Other Purchased Services		13,561,000
600 Supplies		921,800
800 Other Objects	·	2,500
Total Student Transportation Services		\$14,878,103
2800 Support Services - Central		
100 Personnel Services - Salaries		737,625
200 Personnel Services - Employee Benefits		488,760
300 Purchased Professional and Technical Services		1,510,500
500 Other Purchased Services		608,153
600 Supplies		30,300
800 Other Objects		37,470
Total Support Services - Central		\$3,412,808
2900 Other Support Services		
500 Other Purchased Services		81,950
Total Other Support Services Total Support Services 3000 Operation of Non-Instructional Services		\$81,950 \$78,973,115
3200 Student Activities		
100 Personnel Services - Salaries		1,932,870
200 Personnel Services - Employee Benefits		1,280,739
300 Purchased Professional and Technical Services		19,000
400 Purchased Property Services		108,200
500 Other Purchased Services		576,897
600 Supplies		361,926
700 Property		32,230
800 Other Objects		361,822
Total Student Activities		\$4,673,684
3300 <u>Community Services</u>		00 500
600 Supplies 800 Other Objects		32,500
		10,000
Total Community Services Total Operation of Non-Instructional Services		\$42,500 \$4,716,184
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		
800 Other Objects		3,804,493
900 Other Uses of Funds		15,457,758
Total Debt Service / Other Expenditures and Financing Uses		\$19,262,251
Joint pept delytes of the Expenditures and Financing USES	Page 16	127.202.23

Estimated Expenditures and Other Financing Uses: Detail

2024-2025 Final General Fund Budget

LEA: 120455403 Pocono Mountain SD

Printed 8/14/2024 12:16:39 PM

REVISED SUBMISSION

Page - 4 of 4
<u>Amount</u>

<u>Description</u>

5200 Interfund Transfers - Out

900 Other Uses of Funds 4,000,000

Total Interfund Transfers - Out

5900 <u>Budgetary Reserve</u>

800 Other Objects 1,400,000

Total Budgetary Reserve

Total Other Expenditures and Financing Uses
\$24,662,251

TOTAL EXPENDITURES \$254,434,000

LEA: 120455403 Pocono Mountain SD

Printed 8/14/2024 12:16:40 PM

REVISED SUBMISSION

Page - 1 of 2

Cash and Short-Term Investments	06/30/2024 Estimate	06/30/2025 Projection
General Fund	28,110,000	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	5,245,000	9,200,000
Other Capital Projects Fund	11,993,000	25,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,861,000	1,500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	14,800,000	13,000,000
Private Purpose Trust Fund	200,000	200,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	290,000	250,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$62,499,000	\$74,150,000
Long Torm Investments	06/30/2024 Fetimate	06/30/2025 Projection

Long-Term Investments 06/30/2024 Estimate 06/30/2025 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

Schedule Of Cash And Investments (CAIN)

2024-2025 Final General Fund Budget

LEA: 120455403 Pocono Mountain SD

Printed 8/14/2024 12:16:40 PM

REVISED SUBMISSION

Page - 2 of 2

Long-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$62,499,000

\$74,150,000

LEA: 120455403 Pocono Mountain SD

Page - 1 of 6

Printed 8/14/2024 12:16:41 PM	REVISED SUBMISSION	
Long-Term Indebtedness	06/30/2024 Estimate	06/30/2025 Projection
General Fund		
0510 Bonds Payable	116,345,000	131,050,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	2,300,000	2,000,000
0540 Accumulated Compensated Absences	6,500,000	6,000,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	65,000,000	70,000,000
0599 Other Noncurrent Liabilities	250,000,000	260,000,000
Total General Fund Public Purpose (Expendable) Trust Fund	\$440,145,000	\$469,050,000
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lage Obligations		

- 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

06/30/2025 Projection

06/30/2024 Estimate

2024-2025 Final General Fund Budget

LEA: 120455403 Pocono Mountain SD

Printed 8/14/2024 12:16:41 PM

REVISED SUBMISSION:

Page - 2 of 6

Capital Reserve Fund - § 690, §1850

0510 Bonds Payable

Long-Term Indebtedness

- 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

06/30/2025 Projection

2024-2025 Final General Fund Budget

LEA: 120455403 Pocono Mountain SD

Printed 8/14/2024 12:16:41 PM

REVISED SUBMISSION

06/30/2024 Estimate

Page - 3 of 6

Food Service / Cafeteria Operations Fund

0510 Bonds Payable

Long-Term Indebtedness

- 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

06/30/2025 Projection

06/30/2024 Estimate

2024-2025 Final General Fund Budget

LEA: 120455403 Pocono Mountain SD

Printed 8/14/2024 12:16:41 PM

REVISED SUBMISSION

Page - 4 of 6

Private Purpose Trust Fund

0510 Bonds Payable

Long-Term Indebtedness

- 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

Schedule Of Indebtedness (DEBT)

06/30/2025 Projection

2024-2025 Final General Fund Budget

LEA: 120455403 Pocono Mountain SD

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REVISED SUBMISSION

06/30/2024 Estimate

Page - 5 of 6

Long-Term Indebtedness 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 \$440,145,000 \$469,050,000

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REVISED SUBMISSION

Short-Term Payables	06/30/2024 Estimate	06/30/2025 Projection
General Fund	31,000,000	32,000,000
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	85,000	1,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	600,000	600,000
Child Care Operations Fund		•
Other Enterprise Funds		
Internal Service Fund	1,300,000	1,500,000
Private Purpose Trust Fund	10,000	10,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	290,000	250,000
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$33,285,000	\$35,360,000
TOTAL INDEBTEDNESS	\$473,430,000	\$504,410,000

Fund Balance Summary (FBS)

2024-2025 Final General Fund Budget

LEA: 120455403 Pocono Mountain SD

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REVISED SUBMISSION

Account Description	Amounts
0810 Nonspendable Fund Balance	226,527
0820 Restricted Fund Balance	2,500,000
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	13,909,175
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$13,909,175
5900 Budgetary Reserve	1,400,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$18,035,702