Pocono Mountain School District

PROPOSED FINAL

GENERAL FUND

BUDGET

2025 – 2026

May 21, 2025

Pocono Mountain School District

REVENUES AND
OTHER FINANCING SOURCES

PROPOSED FINAL
GENERAL FUND BUDGET
2025 – 2026

Preliminary Millage Rate

2024 - 2025 Millage Rate	2025 - 2026 Adjusted Act I Index	2025 - 2026 Maximum Millage Rate Increase
22.250	5.10%	1.13475

2024 - 2025 Millage Rate	2025 - 2026 Proposed Millage Rate Increase	2025 - 2026 Proposed Millage Rate
22.250	1.00	23.250

Projected Tax Increase Based Upon Property Assessed Values

Property Assessed Value	2025 - 2026 Proposed Millage Rate Increase	2025 - 2026 Proposed Annual Increase	2025 - 2026 Proposed Monthly Increase	2025 - 2026 Proposed Weekly Increase
$ 100,000	1.000	$ 100.00	$ 8.33	$ 1.92
$ 150,000	1.000	$ 150.00	$ 12.50	$ 2.88
$ 175,000	1.000	$ 175.00	$ 14.58	$ 3.37
$ 200,000	1.000	$ 200.00	$ 16.67	$ 3.85
$ 225,000	1.000	$ 225.00	$ 18.75	$ 4.33
$ 250,000	1.000	$ 250.00	$ 20.83	$ 4.81
$ 275,000	1.000	$ 275.00	$ 22.92	$ 5.29
$ 300,000	1.000	$ 300.00	$ 25.00	$ 5.77
$ 325,000	1.000	$ 325.00	$ 27.08	$ 6.25
$ 350,000	1.000	$ 350.00	$ 29.17	$ 6.73
$ 375,000	1.000	$ 375.00	$ 31.25	$ 7.21
$ 400,000	1.000	$ 400.00	$ 33.33	$ 7.69
$ 425,000	1.000	$ 425.00	$ 35.42	$ 8.17
$ 450,000	1.000	$ 450.00	$ 37.50	$ 8.65
$ 475,000	1.000	$ 475.00	$ 39.58	$ 9.13
$ 500,000	1.000	$ 500.00	$ 41.67	$ 9.62

Projected Tax Increase Based Upon Property Assessed Value Homestead/Farmstead Approved Properties

Property Assessed Value	Projected Millage Rate 25/26 0.02325	Actual Millage Rate 24/25 0.02225	2025 - 2026 Proposed Annual Increase	Increase in Homestead Farmstead Deduction	Net Tax Increase (Decrease)	Net Monthly Increase (Decrease)	Net Weekly Increase (Decrease)
$ 100,000	$ 2,325.00	$ 2,225.00	$ 100.00	$ (116.82)	$ (16.82)	$ (1.40)	$ (0.32)
$ 150,000	$ 3,487.50	$ 3,337.50	$ 150.00	$ (116.82)	$ 33.18	$ 2.77	$ 0.64
$ 175,000	$ 4,068.75	$ 3,893.75	$ 175.00	$ (116.82)	$ 58.18	$ 4.85	$ 1.12
$ 200,000	$ 4,650.00	$ 4,450.00	$ 200.00	$ (116.82)	$ 83.18	$ 6.93	$ 1.60
$ 225,000	$ 5,231.25	$ 5,006.25	$ 225.00	$ (116.82)	$ 108.18	$ 9.02	$ 2.08
$ 250,000	$ 5,812.50	$ 5,562.50	$ 250.00	$ (116.82)	$ 133.18	$ 11.10	$ 2.56
$ 275,000	$ 6,393.75	$ 6,118.75	$ 275.00	$ (116.82)	$ 158.18	$ 13.18	$ 3.04
$ 300,000	$ 6,975.00	$ 6,675.00	$ 300.00	$ (116.82)	$ 183.18	$ 15.27	$ 3.52
$ 325,000	$ 7,556.25	$ 7,231.25	$ 325.00	$ (116.82)	$ 208.18	$ 17.35	$ 4.00
$ 350,000	$ 8,137.50	$ 7,787.50	$ 350.00	$ (116.82)	$ 233.18	$ 19.43	$ 4.48
$ 375,000	$ 8,718.75	$ 8,343.75	$ 375.00	$ (116.82)	$ 258.18	$ 21.52	$ 4.97
$ 400,000	$ 9,300.00	$ 8,900.00	$ 400.00	$ (116.82)	$ 283.18	$ 23.60	$ 5.45
$ 425,000	$ 9,881.25	$ 9,456.25	$ 425.00	$ (116.82)	$ 308.18	$ 25.68	$ 5.93
$ 450,000	$ 10,462.50	$ 10,012.50	$ 450.00	$ (116.82)	$ 333.18	$ 27.77	$ 6.41
$ 475,000	$ 11,043.75	$ 10,568.75	$ 475.00	$ (116.82)	$ 358.18	$ 29.85	$ 6.89
$ 500,000	$ 11,625.00	$ 11,125.00	$ 500.00	$ (116.82)	$ 383.18	$ 31.93	$ 7.37

Projected Regular Real Estate Tax Revenue

Municipality	Proposed 2025 - 2026 Millage Rate	Proposed 2025 - 2026 Millage Rate	Gross Projected Real Estate Taxes	State Property Tax Reduction Allocation	Gross Projected Real Estate Taxes	Collection Rate	Net Projected Real Estate Taxes
Barrett Township	$ 497,833,486	0.023250	$ 11,574,629	$ 774,251	$ 10,800,378	92.50%	$ 9,990,350
Coolbaugh Township	1,564,046,394	0.023250	36,364,079	2,432,468	33,931,611	92.50%	31,386,740
Jackson Township	639,762,143	0.023250	14,874,470	994,984	13,879,486	92.50%	12,838,525
Mount Pocono Borough	302,462,270	0.023250	7,032,248	470,402	6,561,846	92.50%	6,069,708
Paradise Township	351,790,960	0.023250	8,179,140	547,120	7,632,020	92.50%	7,059,619
Pocono Township	1,388,339,277	0.023250	32,278,888	2,159,202	30,119,686	92.50%	27,860,710
Tobyhanna Township	1,668,985,388	0.023250	38,803,910	2,595,673	36,208,237	92.50%	33,492,619
Tunkhannock Township	566,251,346	0.023250	13,165,344	880,657	12,284,687	92.50%	11,363,335
Total	**$ 6,979,471,264**		**$ 162,272,708**	**$ 10,854,757**	**$ 151,417,951**		**$ 140,061,606**

Local Revenue Sources

Revenue Description	2022 – 2023 Actual	2023 – 2024 Actual	2024 – 2025 Final Budget	2025 – 2026 Proposed Final Budget	Budget Net Change
Regular Real Estate Taxes	$ 121,636,099	$ 129,587,562	$ 133,350,534	$ 140,061,606	$ 6,711,072
Interim Real Estate Taxes	433,921	1,561,312	325,000	325,000	-
Public Utility Realty Taxes	133,840	126,384	125,000	125,000	-
Payments in Lieu of Taxes	157,705	161,481	160,000	160,000	-
Earned Income Taxes	6,848,393	7,336,053	6,850,000	7,250,000	400,000
Real Estate Transfer Taxes	3,688,886	3,182,914	2,500,000	2,500,000	-
Delinquent Real Estate Taxes	9,417,441	7,563,940	9,000,000	8,500,000	(500,000)
Interest on Investments	2,852,673	3,902,630	3,750,000	3,150,000	(600,000)
Revenues From District Activities	41,038	35,285	40,000	35,000	(5,000)
Federal Revenues Other Sources - *IDEA*	1,773,300	1,610,795	1,600,000	1,600,000	-
Rental Revenue	7,830	17,405	5,000	5,000	-
Contributions From Private Sources	155,100	123,472	150,000	125,000	(25,000)
Receipts and Other Services From LEAS	276,436	134,223	250,000	135,000	(115,000)
Refunds & Other Miscellaneous Revenue	285,157	61,583	328,675	63,723	(264,952)
Total Local Sources	**$ 147,707,818**	**$ 155,405,039**	**$ 158,434,209**	**$ 164,035,329**	**$ 5,601,120**

State Revenue Sources

Revenue Description	2022 – 2023 Actual	2023 – 2024 Actual	2024 – 2025 Final Budget	2025 – 2026 Proposed Final Budget	Budget Net Change
Basic Education Subsidy	$ 31,730,366	$ 35,189,764	$ 36,783,711	$ 37,148,272	$ 364,561
Tuition – Orphans and Children Placed in Private Homes	600,586	631,402	600,000	625,000	25,000
Vocational Education Subsidy	479,603	-	734,638	677,161	(57,477)
Special Education	7,510,644	7,887,630	8,400,707	8,411,679	10,972
Transportation	3,032,806	2,867,262	2,875,000	3,170,525	295,525
Rentals & Sinking Fund Payments	1,191,022	1,213,222	1,137,846	1,079,223	(58,623)
Health Services	161,102	158,201	160,000	158,000	(2,000)
Property Tax Reduction Allocation	7,816,742	7,824,278	9,388,630	10,793,987	1,405,357
Other State Revenue Sources	-	61,780	1,261,433	261,780	(999,653)
Safe Schools and Security Grants	19,824	105,000	704,640	250,000	(454,640)
Trauma and Behavioral Grant – PCCD	256,346	116,741	-	-	-
Ready To Learn Grant	2,034,068	2,034,068	4,315,293	6,596,518	2,281,225
Reimbursement – Social Security	3,363,127	3,537,182	3,771,542	3,860,469	88,927
Reimbursement – Retirement	17,800,536	17,450,986	16,252,508	17,138,088	885,580
Charter School Reimbursement	-	-	1,077,463	-	(1,077,463)
Total State Sources	**$ 75,996,772**	**$ 79,077,516**	**$ 87,463,411**	**$ 90,170,702**	**$ 2,707,291**

Federal Revenue Sources

Revenue Description	2022 – 2023 Actual	2023 – 2024 Actual	2024 – 2025 Final Budget	2025 – 2026 Proposed Final Budget	Budget Net Change
Title I - Improving Academic Achievement	$ 3,529,192	$ 3,138,133	$ 3,091,285	$ 3,125,200	$ 33,915
Title II – Supporting High Quality Teachers	390,435	345,127	314,046	318,340	4,294
Title III – Instruction for Limited English Proficiency	74,509	89,249	64,922	64,922	-
Title IV – 21st Century Schools	262,178	271,645	254,507	254,507	-
Access Medicaid Reimbursement Program (SBAP)	675,593	867,431	675,000	875,000	200,000
Medical Assistance Administrative Claiming Program	39,973	56,202	40,000	50,000	10,000
Other Restricted Federal Grants-in-Aid	430,203	96,575	-	-	-
Elementary and Secondary School Emergency Relief Fund (ESSER II)	3,040,346	2,362,664	-	-	-
Elementary and Secondary School Emergency Relief Fund (ESSER III)	7,516,727	5,434,615	-	-	-
American Rescue Plan Elementary and Secondary School Emergency Relief Funds (ARP ESSER)	899,444	484,277	-	-	-
Other Federal Sources	-	-	96,620	-	(96,620)
Total Federal Sources	**$ 16,858,600**	**$ 13,145,918**	**$ 4,536,380**	**$ 4,687,969**	**$ 151,589**

Other Financing Sources

Revenue Description	2022 – 2023 Actual	2023 – 2024 Actual	2024 – 2025 Final Budget	2025 – 2026 Proposed Final Budget	Budget Net Change
Sale of Fixed Assets	$ 12,150	$ 1,800	$ -	$ -	$ -
Transfer from Internal Service Fund	-	-	-	2,500,000	2,500,000
Fund Balance Appropriation	-	-	4,000,000	2,000,000	(2,000,000)
Total Other Financing Sources	**$ 12,150**	**$ 1,800**	**$ 4,000,000**	**$ 4,500,000**	**$ 500,000**

Revenues and Other Financing Sources

Revenue Category	2022 – 2023 Actual	2023 – 2024 Actual	2024 – 2025 Final Budget	2025 – 2026 Proposed Final Budget	Budget Net Change
Local Sources	$ 147,707,818	$ 155,405,039	$ 158,434,209	$ 164,035,329	$ 5,601,120
State Sources	75,996,772	79,077,516	87,463,411	90,170,702	2,707,291
Federal Sources	16,858,600	13,145,918	4,536,380	4,687,969	151,589
Other Sources	12,150	1,800	4,000,000	4,500,000	500,000
Total Sources	**$ 240,575,340**	**$ 247,630,273**	**$ 254,434,000**	**$ 263,394,000**	**$ 8,960,000**

Pocono Mountain School District

EXPENDITURES AND OTHER FINANCING USES

PROPOSED FINAL
GENERAL FUND BUDGET
2025 – 2026

Expenditures and Other Financing Uses

Expenditure Category	2022 – 2023 Actual	2023 – 2024 Actual	2024 – 2025 Final Budget	2025 – 2026 Proposed Final Budget	Budget Net Change
Salaries & Wages	$ 90,017,627	$ 92,669,159	$ 95,988,001	$ 100,927,283	$ 4,939,282
Employee Benefits	60,829,945	63,167,312	64,093,099	67,317,113	3,224,014
Professional & Technical Services	15,526,622	16,033,814	17,228,650	18,666,679	1,438,029
Purchased Property Services	1,539,386	1,733,306	1,961,885	2,193,189	231,304
Other Purchased Services	34,365,832	36,228,896	38,143,551	37,501,625	(641,926)
Supplies, Utilities, Books and Software Applications	7,179,962	9,922,939	9,606,481	9,957,300	350,819
Dues, Fees, Competitions, Tournaments and Tax Rebates	1,439,178	1,077,174	1,711,727	1,756,651	44,924
Capital Improvements, Vehicles & Equipment	9,098,175	6,673,545	1,038,355	1,177,000	138,645
Debt Service – Principal	14,229,276	14,848,437	15,457,758	13,710,941	(1,746,817)
Debt Service – Interest	4,319,946	3,962,443	3,804,493	4,331,219	526,726
GASB 96/Subscription Based IT Arrangements[1]	1,204,197	1,269,441	-	-	-
Refunds of Prior Year Receipts	9,535	-	-	-	-
Transfers To Other Funds	1,313,036	2,000,000	4,000,000	4,000,000	-
Budgetary Reserve	-	-	1,400,000	1,855,000	455,000
Total Expenditures & Other Financing Uses	**$ 241,072,717**	**$ 249,586,466**	**$ 254,434,000**	**$ 263,394,000**	**$ 8,960,000**

[1] *GASB Statement No. 96, Subscription-Based Information Technology Arrangements. The primary objective of this statement is to enhance the relevance and consistency of information about governments' subscription activities.*

General Fund Budget – Expenditures By Function

Expenditure Functional Area	2022 – 2023 Actual	2023 – 2024 Actual	2024 – 2025 Final Budget	2025 – 2026 Proposed Final Budget	Budget Net Change
Regular Instruction	$ 86,968,600	$ 86,693,502	$ 93,524,686	$ 93,881,077	$ 356,391
Special Education	41,052,092	44,093,540	45,780,720	46,199,423	418,703
Vocational Education	3,135,077	2,891,722	3,243,100	3,371,518	128,418
Other Instruction	4,203,256	4,371,215	3,463,444	4,870,712	1,407,268
Non-Public Programs	12,631	36,185	5,500	30,500	25,000
Higher Education Programs	-	37,758	65,000	70,000	5,000
Pupil Personnel	9,081,681	9,465,921	9,990,473	10,363,766	373,293
Instructional Staff	11,026,549	15,466,878	11,232,169	14,010,386	2,778,217
Administration	12,175,369	12,355,166	14,144,099	14,698,762	554,663
Pupil Health	2,222,231	1,813,660	2,183,063	2,199,866	16,803
Business Services	1,618,036	1,645,347	2,133,610	2,228,301	94,691
Operation & Maintenance	18,814,122	20,255,622	20,916,840	23,011,190	2,094,350
Student Transportation Services	15,476,023	15,396,719	14,878,103	15,606,321	728,218
Staff Support Services	3,761,943	3,357,275	3,412,808	3,742,621	329,813
Intermediate Unit 20 Contribution	72,322	73,507	81,950	81,950	-
Student Activities	4,479,492	4,492,067	4,673,684	5,087,947	414,263
Community Services	50,956	80,696	42,500	42,500	-
Capital Outlay/Building Improvements	5,846,347	4,979,366	-	-	-
Debt Service – Principal	14,229,276	14,848,437	15,457,758	13,710,940	(1,746,818)
Debt Service – Interest	4,319,946	3,962,443	3,804,493	4,331,220	526,727
GASB 96/Subscription Based IT	1,204,197	1,269,441	-	-	-
Refund of Prior Year Receipts	9,535	-	-	-	-
Transfers To Other Funds	1,313,036	2,000,000	4,000,000	4,000,000	-
Budgetary Reserve	-	-	1,400,000	1,855,000	455,000
Total Expenditures and Other Financing Uses	**$ 241,072,717**	**$ 249,586,466**	**$ 254,434,000**	**$ 263,394,000**	**$ 8,960,000**

Total Expenditures and Other Financing Uses

Functional Expenditure Area	2022 – 2023 Actual	2023 – 2024 Actual	2024 – 2025 Final Budget	2025 – 2026 Proposed Final Budget	Budget Net Change
Instructional Expenditures	$ 135,371,657	$ 138,123,922	$ 146,082,450	$ 148,423,230	$ 2,340,780
Support Services Expenditures	74,248,274	79,830,095	78,973,115	85,943,163	6,970,048
Non-Instructional Expenditures	4,530,448	4,572,763	4,716,184	5,130,447	414,263
Capital Outlay & Building Improvements	5,846,347	4,979,366	-	-	--
Debt Service	18,549,222	18,810,880	19,262,251	18,042,160	(1,220,091)
GASB 96/Subscription Based IT	1,204,197	1,269,441	-	-	-
Refund of Prior Year Receipts	9,535	-	-	-	-
Transfers To Other Funds	1,313,036	2,000,000	4,000,000	4,000,000	-
Budgetary Reserve	-	-	1,400,000	1,855,000	455,000
Total Expenditures and Other Financing Uses	**$ 241,072,717**	**$ 249,586,466**	**$ 254,434,000**	**$ 263,394,000**	**$ 8,960,000**

2025 – 2026 Proposed Final Budget

Total Revenues & Other Sources		**Total Expenditures & Other Uses**	
Local Revenue Sources	$ 164,035,329	Instructional Expenditures	$ 148,423,230
State Revenue Sources	90,170,702	Support Services Expenditures	85,943,163
Federal Revenue Sources	4,687,969	Non-Instructional Expenditures	5,130,447
Transfers From Other Funds	2,500,000	Capital Outlay / Building Improvements	-
Fund Balance Appropriation	2,000,000	Debt Service	18,042,160
		Refund of Prior Year Receipts	-
		Transfers To Other Funds	4,000,000
		Budgetary Reserve	1,855,000
Total	**$ 263,394,000**	**Total**	**$ 263,394,000**

Projection of Fund Balance

	Total Fund Balance	Unassigned Fund Balance	Assigned Fund Balance	Nonspendable & Restricted Fund Balance
Per Audited Financial Statements - June 30, 2024	$ 20,739,223	$ 16,477,552	$ 4,000,000	$ 261,671
Utilization of Fund Balance Appropriation	-4,000,000	-	-4,000,000	-
Projected Fund Balance - June 30, 2025	16,739,223	16,477,552	-	261,671
2025 - 2026 Budget Fund Balance Appropriation	-	-2,000,000	2,000,000	-
Projected Fund Balance - June 30, 2026	$ 16,739,223	$ 14,477,552	$ 2,000,000	$ 261,671

Pocono Mountain School District

PROPOSED FINAL
CAPITAL RESERVE FUND
BUDGET

2025 – 2026

Capital Reserve Fund Proposed Final Budget

Projected Fund Balance - July 1, 2025		$	8,879,000
Revenues:			
	Transfers from General Fund		4,000,000
	Interest Income		445,000
Expenditures:			
	Capital Outlay [1]		-
Projected Fund Balance - June 30, 2026 [1]		$	13,324,000

[1] *Projected Fund Balance may change based upon the approval of future capital improvement projects.*