

PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 02/19/2025



President of the Board - Original Signature Required02-19-2025

Date

Secretary of the Board - Original Signature Required02-19-2025

Date

Chief School Administrator - Original Signature Required02-19-2025

Date

Ann Marie Ohmnacht

(570)839-7121

Extn :10149

Contact Person

Telephone

Extension

aohmnacht@pmsd.org

Email Address

<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 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 future needs.

<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	261,671
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	16,477,552
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$16,477,552</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	168,315,014
7000 Revenue from State Sources	89,224,145
8000 Revenue from Federal Sources	4,685,841
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$262,225,000</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$278,702,552</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	143,410,621
6112 Interim Real Estate Taxes	325,000
6113 Public Utility Realty Taxes	135,000
6114 Payments in Lieu of Current Taxes - State / Local	160,000
6150 Current Act 511 Taxes - Proportional Assessments	9,750,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	9,000,000
6500 Earnings on Investments	3,150,000
6700 Revenues from LEA Activities	40,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,600,000
6910 Rentals	10,000
6920 Contributions and Donations from Private Sources	150,000
6940 Tuition from Patrons	250,000
6960 Services Provided Other Local Governmental Units / LEAs	50,000
6990 Refunds and Other Miscellaneous Revenue	284,393
REVENUE FROM LOCAL SOURCES	\$168,315,014
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	37,148,256
7160 Tuition for Orphans Subsidy	625,000
7220 Vocational Education	677,161
7271 Special Education funds for School-Aged Pupils	8,411,679
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	1,079,223
7330 Health Services (Medical, Dental, Nurse, Act 25)	158,000
7340 State Property Tax Reduction Allocation	9,388,630
7360 Safe Schools	250,000
7531 Ready to Learn-Foundation	4,315,293
7533 Ready to Learn-Tax Equity Supplement	2,281,225
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	1,051,780
7810 State Share of Social Security and Medicare Taxes	3,853,919
7820 State Share of Retirement Contributions	17,108,979
REVENUE FROM STATE SOURCES	\$89,224,145
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	3,091,285

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	345,127
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)	875,000
Reimbursements (Access)	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	55,000
REVENUE FROM FEDERAL SOURCES	\$4,685,841
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	262,225,000

AUN: 120455403 Pocono Mountain SD

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

Printed 2/19/2025 9:21:08 AM

Page - 1 of 3

Act 1 Index (current): 5.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$143,410,621	
Amount of Tax Relief for Homestead Exclusions	<u>\$9,449,400</u>	
Total Approx. Tax Revenue:	\$152,860,021	
Approx. Tax Levy for Tax Rate Calculation:	\$164,487,909	
	Monroe	Total

2024-25 Data

a. Assessed Value	\$6,903,261,841	\$6,903,261,841
b. Real Estate Mills	22.2500	

I. 2025-26 Data

c. 2023 STEB Market Value	\$6,558,664,355	\$6,558,664,355
d. Assessed Value	\$7,044,450,076	\$7,044,450,076
e. Assessed Value of New Constr/ Renov	\$0	\$0

2024-25 Calculations

f. 2024-25 Tax Levy	\$153,597,576	\$153,597,576
(a * b)		

2025-26 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$153,597,576	\$153,597,576
(f Total * g)		
i. Base Mills Subject to Index	22.2500	
(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	\$164,487,909	\$164,487,909
(Approx. Tax Levy * g)		

I. 2025-26 Real Estate Tax Rate

(k / d * 1000)	23.3500	
III. m. Tax Levy Generated by Mills	\$164,487,909	\$164,487,909
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$155,038,509
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$143,410,621
(n * Est. Pct. Collection)		

AUN: 120455403 Pocono Mountain SD

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

Printed 2/19/2025 9:21:08 AM

Page - 2 of 3

Act 1 Index (current): 5.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$143,410,621	
Amount of Tax Relief for Homestead Exclusions	<u>\$9,449,400</u>	
Total Approx. Tax Revenue:	\$152,860,021	
Approx. Tax Levy for Tax Rate Calculation:	\$164,487,909	
	Monroe	Total
<hr/>		
Index Maximums		
p. Maximum Mills Based On Index	23.3847	
(i * (1 + Index))		
q. Mills In Excess of Index	0.0000	
(If (l > p), (l - p))		
r. Maximum Tax Levy Based On Index	\$164,732,352	\$164,732,352
IV. (p / 1000 * d)		
s. Millage Rate within Index?	Yes	
(If l > 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)		
<hr/>		

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$0

AUN: 120455403 Pocono Mountain SD

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

Printed 2/19/2025 9:21:08 AM

Page - 3 of 3

Act 1 Index (current): 5.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$143,410,621

Amount of Tax Relief for Homestead Exclusions

\$9,449,400

Total Approx. Tax Revenue:

\$152,860,021

Approx. Tax Levy for Tax Rate Calculation:

\$164,487,909

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

\$60,770

\$60,770

Amount of Tax Relief from State/Local Sources

\$9,449,400

2025-2026 Preliminary General Fund Budget

LEA : 120455403 Pocono Mountain SD

Printed 2/19/2025 9:21:10 AM

Local Education Agency Tax Data

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

Page - 1 of 1

CODE

6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>				
Monroe	7,044,450,076	23.3500	164,487,909			92.50000%	
Totals:	7,044,450,076		164,487,909	9,449,400	=	155,038,509 X	92.50000% = 143,410,621

	<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>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes – Flat Rate Assessments			0
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	7,250,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	2,500,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			9,750,000
Total Act 511, Current Taxes			9,750,000
Act 511 Tax Limit -->		6,558,664,355 X	12
		Market Value	Mills
			78,703,972
			(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	22.2500	23.3500	4.95%	Yes	5.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.1%				

2025-2026 Preliminary General Fund Budget

LEA : 120455403 Pocono Mountain SD

Printed 2/19/2025 9:21:14 AM

Page - 1 of 1

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	94,652,456
1200 Special Programs - Elementary / Secondary	46,749,317
1300 Vocational Education	3,371,518
1400 Other Instructional Programs - Elementary / Secondary	4,896,863
1500 Nonpublic School Programs	30,500
1700 Higher Education Programs for Secondary Students	70,000
Total Instruction	\$149,770,654
2000 Support Services	
2100 Support Services - Students	10,433,040
2200 Support Services - Instructional Staff	13,779,377
2300 Support Services - Administration	14,423,304
2400 Support Services - Pupil Health	2,121,304
2500 Support Services - Business	2,172,152
2600 Operation and Maintenance of Plant Services	22,906,728
2700 Student Transportation Services	15,502,568
2800 Support Services - Central	3,740,399
2900 Other Support Services	81,950
Total Support Services	\$85,160,822
3000 Operation of Non-Instructional Services	
3200 Student Activities	5,103,864
3300 Community Services	42,500
Total Operation of Non-Instructional Services	\$5,146,364
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	18,042,160
5200 Interfund Transfers - Out	4,250,000
5900 Budgetary Reserve	1,855,000
Total Other Expenditures and Financing Uses	\$24,147,160
Total Estimated Expenditures and Other Financing Uses	\$264,225,000

2025-2026 Preliminary General Fund Budget

LEA : 120455403 Pocono Mountain SD

Printed 2/19/2025 9:21:15 AM

Page - 1 of 4

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	50,368,623
200 Personnel Services - Employee Benefits	33,336,228
300 Purchased Professional and Technical Services	154,875
400 Purchased Property Services	88,114
500 Other Purchased Services	8,181,650
600 Supplies	2,433,427
700 Property	50,000
800 Other Objects	39,539
Total Regular Programs - Elementary / Secondary	\$94,652,456
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	16,469,646
200 Personnel Services - Employee Benefits	10,900,353
300 Purchased Professional and Technical Services	10,440,000
500 Other Purchased Services	8,804,500
600 Supplies	113,250
800 Other Objects	21,568
Total Special Programs - Elementary / Secondary	\$46,749,317
1300 Vocational Education	
500 Other Purchased Services	3,371,518
Total Vocational Education	\$3,371,518
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,766,025
200 Personnel Services - Employee Benefits	1,830,680
300 Purchased Professional and Technical Services	75,000
500 Other Purchased Services	185,250
600 Supplies	39,508
800 Other Objects	400
Total Other Instructional Programs - Elementary / Secondary	\$4,896,863
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	25,000
600 Supplies	5,500
Total Nonpublic School Programs	\$30,500
1700 Higher Education Programs for Secondary Students	
500 Other Purchased Services	65,000
600 Supplies	5,000
Total Higher Education Programs for Secondary Students	\$70,000
Total Instruction	\$149,770,654
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	6,189,097
200 Personnel Services - Employee Benefits	4,096,224

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	110,000
500 Other Purchased Services	17,100
600 Supplies	9,294
800 Other Objects	11,325
Total Support Services - Students	\$10,433,040
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	5,261,125
200 Personnel Services - Employee Benefits	3,832,049
300 Purchased Professional and Technical Services	1,326,842
400 Purchased Property Services	301,500
500 Other Purchased Services	306,200
600 Supplies	2,022,173
700 Property	715,000
800 Other Objects	14,488
Total Support Services - Instructional Staff	\$13,779,377
2300 Support Services - Administration	
100 Personnel Services - Salaries	6,636,975
200 Personnel Services - Employee Benefits	4,603,550
300 Purchased Professional and Technical Services	1,308,500
400 Purchased Property Services	11,000
500 Other Purchased Services	416,942
600 Supplies	238,687
800 Other Objects	1,207,650
Total Support Services - Administration	\$14,423,304
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	1,272,022
200 Personnel Services - Employee Benefits	841,882
400 Purchased Property Services	2,500
500 Other Purchased Services	4,700
800 Other Objects	200
Total Support Services - Pupil Health	\$2,121,304
2500 Support Services - Business	
100 Personnel Services - Salaries	1,211,275
200 Personnel Services - Employee Benefits	801,677
400 Purchased Property Services	19,700
500 Other Purchased Services	126,500
600 Supplies	4,000
800 Other Objects	9,000
Total Support Services - Business	\$2,172,152
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	7,572,080
200 Personnel Services - Employee Benefits	5,011,543
300 Purchased Professional and Technical Services	3,304,400
400 Purchased Property Services	1,629,175
500 Other Purchased Services	719,113

2025-2026 Preliminary General Fund Budget

LEA : 120455403 Pocono Mountain SD

Printed 2/19/2025 9:21:15 AM

Page - 3 of 4

<u>Description</u>	<u>Amount</u>
600 Supplies	4,185,667
700 Property	475,000
800 Other Objects	9,750
Total Operation and Maintenance of Plant Services	\$22,906,728
2700 Student Transportation Services	
100 Personnel Services - Salaries	175,190
200 Personnel Services - Employee Benefits	115,948
400 Purchased Property Services	21,000
500 Other Purchased Services	14,261,030
600 Supplies	928,200
800 Other Objects	1,200
Total Student Transportation Services	\$15,502,568
2800 Support Services - Central	
100 Personnel Services - Salaries	746,465
200 Personnel Services - Employee Benefits	494,044
300 Purchased Professional and Technical Services	1,715,000
500 Other Purchased Services	710,635
600 Supplies	30,200
800 Other Objects	44,055
Total Support Services - Central	\$3,740,399
2900 Other Support Services	
500 Other Purchased Services	81,950
Total Other Support Services	\$81,950
Total Support Services	\$85,160,822
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	2,087,530
200 Personnel Services - Employee Benefits	1,381,616
300 Purchased Professional and Technical Services	42,000
400 Purchased Property Services	122,200
500 Other Purchased Services	627,349
600 Supplies	420,679
700 Property	19,500
800 Other Objects	402,990
Total Student Activities	\$5,103,864
3300 Community Services	
600 Supplies	32,500
800 Other Objects	10,000
Total Community Services	\$42,500
Total Operation of Non-Instructional Services	\$5,146,364
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	4,331,219

<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	13,710,941
Total Debt Service / Other Expenditures and Financing Uses	\$18,042,160
5200 Interfund Transfers - Out	
900 Other Uses of Funds	4,250,000
Total Interfund Transfers - Out	\$4,250,000
5900 Budgetary Reserve	
800 Other Objects	1,855,000
Total Budgetary Reserve	\$1,855,000
Total Other Expenditures and Financing Uses	\$24,147,160
TOTAL EXPENDITURES	\$264,225,000

2025-2026 Preliminary General Fund Budget

LEA : 120455403 Pocono Mountain SD

Printed 2/19/2025 9:21:16 AM

Page - 1 of 2

Cash and Short-Term Investments06/30/2025 Estimate06/30/2026 Projection

General Fund	23,200,000	20,000,000
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	13,300,000	12,000,000
Other Capital Projects Fund	18,000,000	10,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,500,000	1,000,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	13,000,000	12,000,000
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**\$69,490,000****\$55,450,000**Long-Term Investments06/30/2025 Estimate06/30/2026 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		

Long-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$69,490,000

\$55,450,000

2025-2026 Preliminary General Fund Budget

LEA : 120455403 Pocono Mountain SD

Printed 2/19/2025 9:21:17 AM

Page - 1 of 6

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
0510 Bonds Payable	112,970,000	99,600,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	2,000,000	1,800,000
0540 Accumulated Compensated Absences	7,800,000	7,300,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	67,500,000	70,000,000
0599 Other Noncurrent Liabilities	260,000,000	255,000,000
Total General Fund	\$450,270,000	\$433,700,000
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		

2025-2026 Preliminary General Fund Budget

LEA : 120455403 Pocono Mountain SD

Printed 2/19/2025 9:21:17 AM

Page - 2 of 6

Long-Term Indebtedness06/30/2025 Estimate06/30/2026 Projection**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

2025-2026 Preliminary General Fund Budget

LEA : 120455403 Pocono Mountain SD

Printed 2/19/2025 9:21:17 AM

Page - 3 of 6

Long-Term Indebtedness06/30/2025 Estimate06/30/2026 Projection**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

1,300,000

1,300,000

Total Internal Service Fund**\$1,300,000****\$1,300,000**

2025-2026 Preliminary General Fund Budget

LEA : 120455403 Pocono Mountain SD

Printed 2/19/2025 9:21:17 AM

Page - 4 of 6

Long-Term Indebtedness06/30/2025 Estimate06/30/2026 Projection**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

2025-2026 Preliminary General Fund Budget

LEA : 120455403 Pocono Mountain SD

Printed 2/19/2025 9:21:17 AM

Page - 5 of 6

Long-Term Indebtedness06/30/2025 Estimate06/30/2026 Projection**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****\$451,570,000****\$435,000,000**

2025-2026 Preliminary General Fund Budget

LEA : 120455403 Pocono Mountain SD

Printed 2/19/2025 9:21:17 AM

Page - 6 of 6

<u>Short-Term Payables</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund	32,500,000	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	3,000,000	3,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	700,000	700,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	1,200,000	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	\$37,700,000	\$37,460,000
TOTAL INDEBTEDNESS	\$489,270,000	\$472,460,000

Account Description	Amounts
0810 Nonspendable Fund Balance	261,671
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	14,477,552
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$14,477,552
5900 Budgetary Reserve	1,855,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$16,594,223