Class: 2

AUN Number: 120455403

County: Monroe

# 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 Required	02 - 19 ·	-2025
Secretary of the Board - Original Signature Required	02-19- Date	2025
Chief School Administrator - Original Signature Required	62-19- Date	2025
Ann Marie Ohmnacht	(570)839-7121	Extn :10149
Contact Person	Telephone	Extension
aohmnacht@pmsd.org  Email Address		

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LEA: 120455403 Pocono Mountain SD

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Val Number	Description	<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.

# Estimated Revenues and Other Financing Sources: Budget Summary

# 2025-2026 Preliminary General Fund Budget

LEA: 120455403 Pocono Mountain SD

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<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>

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	<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	Colonia and Colonia (Colonia (
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	0.004.005
8514 Title I - Improving the Academic Achievement of the Disadvantaged	3,091,285

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	Amount
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 Medicald Reimbursement Program (SBAP) Reimbursements (Access)	875,000
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

Estimated Revenues and Other Financing Sources: Detail

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Pocono Mountain SD AUN: 120455403

Printed 2/19/2025 9:21:08 AM Act 1 Index (current): 5.1%

Calculation Method:

Rate

04,00	ilenali mania.		
Appro	ox. Tax Revenue from RE Taxes:	\$143,410,621	
Amou	ent of Tax Relief for Homestead Exclusions	<u>\$9,449,400</u>	
Total	Approx. Tax Revenue:	\$152,860,021	
Appro	ox. Tax Levy for Tax Rate Calculation:	\$164,487,909	
		Monroe	Total
	2024-25 Data	player ving signalise since and subject of reflection, remove planing as the side of the relativistic forces and reflection and	والمساورة والمسا
	a. Assessed Value	\$6,903,261,841	\$6,903,261,841
	b. Real Estate Mills	22.2500	
ı. 2	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	<b>\$</b> 0	\$0
azza din Brasil	n desired representation of the control of the cont	acceptable of the angle of the second section is a large problem and problem for the acceptable of the section of the second section is and the second section of the sectio	ZAMPOZNARY SHOWNER NEWYSYN (ASSAULT SALLEN S
	f. 2024-25 Tax Levy	\$153,597,576	\$153,597,576
	(a * b)		
1	2025-26 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
II.	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		and the state of
	Calculation of Tax Rates and Levies Generated		
	<ul> <li>j. Weighted Avg. Collection Percentage</li> </ul>	92.50000%	92.50000%
	k. Tax Levy Needed	\$164,487,909	\$164,487,909
	(Approx. Tax Levy * g)	•	
	l. 2025-26 Real Estate Tax Rate	23.3500	
***	(k / d * 1000)	•	:
III.	m. Tax Levy Generated by Mills	\$164,487,909	\$164,487,909
	(I / 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)		D 0
			Page-6

Pocono Mountain SD

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Act 1 Index (current): 5.1%

Calculation Method:

Rate

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

Total

		tikkoni. Ili 1871-len elektristik ili 1880-len propries interpresenti ili 1880-len propries i lene delektristik	大学的大学,我们就是一个人,我们就会不是一个人,我们就是一个人,我们就是一个人,我们就是一个人,我们就是一个人,我们就是一个人,我们就是一个人,我们就是一个人, "我们就是一个人,我们就是一个人,我们就是一个人,我们就是一个人,我们就是一个人,我们就是一个人,我们就是一个人,我们就是一个人,我们就是一个人,我们就是一个人
Ir	ndex 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 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)		

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

Real Estate Tax Rate (RETR) Report

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

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2025-2026 Preliminary General Fund Budget

AUN: 120455403

Pocono Mountain SD

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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

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\$60,770

Amount of Tax Relief from State/Local Sources

\$9,449,400

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# 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>Curre</u>	ent Real Estate Taxes	•	Amount of Tax Reli			Net Tax Revenue Generated By Mills
County Nam	ie Taxable Assessed Value Real Estate Mills	Tax Levy Generated by Mills	Homestead Exclus	sions <u>Exclusi</u>	Petcem Con	ected ————————————————————————————————————
Monroe	7,044,450,076 23.3500	164,487,909			92.5	50000%
Totals:	7,044,450,076	164,487,909	9,44	9,400 =	155,038,509 X 92.5	50000% = 143,410,621
The second of th			<u>Rate</u>			Estimated Revenue
6120	Current Per Capita Taxes, Section 679		\$0.00			0
6140	Current Act 511 Taxes – Flat Rate Assessment	<u>s</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 – Flat Rate		\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes		\$0.00	\$0.00	0	0
6144	Current Act 511 Trailer Taxes		\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Fla	at Rate	\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes - Flo	at Rate	\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assess	sments	\$0.00	\$0.00	0	0
Transport of the State of the S	Total Current Act 511 Taxes - Flat Rate Ass	essments		and the second s	0.	0
6150	<u>Current Act 511 Taxes – Proportional Assessm</u>	<u>ents</u>	Rate	Add'l Rate (if appl.)	<u>Tax Levy</u>	Estimated Revenue
6151	Current Act 511 Earned Income Taxes		0.500%	0.000%	7,250,000	7,250,000
6152	Current Act 511 Occupation Taxes		0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes		0.500%	0.000%	2,500,000	2,500,000
6154	Current Act 511 Amusement Taxes		0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes	to a succession		0.000	0	0
6156	Current Act 511 Mechanical Device Taxes - Pe	ercentage	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 Ass	essments	0	.0	0	0
	Total Current Act 511 Taxes – Proportional	Assessments			9,750,000	9,750,000
	Total Act 511, Current Taxes					9,750,000
e de la companya de l	Total Section 1	Act 511	Tax Limit ->	6,558,664,355 Market Value	X 12 Mills	78,703,972 (511 Limit)

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		Tax Rate Cha	arged in:	Percent	Less than		Additional Charge		Percent	Less than
Tax Functio n	Description	2024-25 (Rebalanced)	2025-26		or equal to Index	Index	2024-25 (Rebalanced)	2025-26	Change in Rate	or equal to Index
6111	Current Real Estate Taxes							*		
	Monroe	22.2500	23.3500	4.95%	Yes	5.1%				
Curr	ent Act 511 Taxes - Proportional Assessments	+ 1 k, -+	•					Park to a		
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%				

\$264,225,000

2025-2026 Preliminary General Fund Budget	Estimated Expenditures and Other Financing Uses: Budget Summary
LEA: 120455403 Pocono Mountain SD	m 4.24
Printed 2/19/2025 9:21:14 AM	Page - 1 of 1
<u>Description</u>	<u>Amount</u>
1000 Instruction	04 050 450
1100 Regular Programs - Elementary / Secondary	94,652,456 46,749,317
1200 Special Programs - Elementary / Secondary	•
1300 Vocational Education	3,371,518
1400 Other Instructional Programs - Elementary / Secondary	4,896,863
1500 Nonpublic School Programs	30,500 70,000
1700 Higher Education Programs for Secondary Students	The state of the s
Total Instruction	\$149;770;654
2000 Support Services	40,400,040
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	
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 Estimated Expenditures and Other Financing Uses

		Estimated Expenditures and Other Financing Uses: Detail
2025-2026 Preliminary General Fund Budget		•
LEA: 120455493 Pocono Mountain SD		Page - 1 of 4
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<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 88,114
400 Purchased Property Services		8,181,650
500 Other Purchased Services		2,433,427
600 Supplies 700 Property		50,000
800 Other Objects		39,539
Total Regular Programs - Elementary / Secondary		\$94,652,456
1200 Special Programs - Elementary / Secondary	(Application) Capital (Discounting Company) and Application of the Capital Company of Cap	
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 21,568
800 Other Objects		\$46,749,317
Total Special Programs - Elementary / Secondary		
1300 <u>Vocational Education</u> 500 Other Purchased Services		3,371,518
Total Vocational Education		\$3,371,518
1400 Other Instructional Programs - Elementary / Secondary		a. Na filosofici filoso de la 1864 de 1871 desirible de la consensada medital de 1871 de 1990, combren en el 1900 de la 1871 de 1990 de 19
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		39,508 400
800 Other Objects Total Other Instructional Programs - Elementary / Secondary		\$4,896,863
Sanitation of the state of the		k. 1855 likulululud kalenda, aad birahamaa menambahan keladi 1200 dendeberaha ada mendeberah beraha bada 1977 d
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	t <u>namet de la litter de la part</u> de l'Estate de la proposition de l'action de la company de la company de la comp La company de la company de	ad Nada Manda and a training and the State of the State o
500 Other Purchased Services		65,000
600 Supplies		5,000
Total Higher Education Programs for Secondary Students		\$70,000
		\$149,770,654
Total Instruction		<u> 2 km/liste in 162 Den 162 i Dini distribunat i in 162 i Santa Perundi Printi di Leo de Alla Maria Peru</u>
2000 Support Services		
2100 Support Services - Students		6,189,097
100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits		4,096,224
ZOU FEISURIE SERVICES - Employee Detrems	Page 12	-3-2-3==

1.629.175

719,113

#### Estimated Expenditures and Other Financing Uses: Detail 2025-2026 Preliminary General Fund Budget LEA: 120455403 Pocono Mountain SD Page - 2 of 4 Printed 2/19/2025 9:21:15 AM Amount <u>Description</u> 110,000 300 Purchased Professional and Technical Services 17,100 500 Other Purchased Services 9,294 600 Supplies 11.325 800 Other Objects \$10,433,040 Total Support Services - Students 2200 Support Services - Instructional Staff 5,261,125 100 Personnel Services - Salaries 3,832,049 200 Personnel Services - Employee Benefits 1,326,842 300 Purchased Professional and Technical Services 301,500 400 Purchased Property Services 306,200 500 Other Purchased Services 2,022,173 600 Supplies 715.000 700 Property 14,488 800 Other Objects \$13,779,377 Total Support Services - Instructional Staff 2300 Support Services - Administration 6,636,975 100 Personnel Services - Salaries 4.603,550 200 Personnel Services - Employee Benefits 1,308,500 300 Purchased Professional and Technical Services 11.000 400 Purchased Property Services 416.942 500 Other Purchased Services 238,687 600 Supplies 1,207,650 800 Other Objects \$14,423,304 **Total Support Services - Administration** 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

500 Other Purchased Services

2025-2026 Preliminary General Fund Budget	Esuma	ted Experiences and Other I manoing occor some
LEA: 120455403 Pocono Mountain SD		
Printed 2/19/2025 9:21:15 AM		Page - 3 of
		<u>Amount</u>
<u>Description</u>		4,185,667
600 Supplies		475,000
700 Property 800 Other Objects		9,750
・ 「大きなない。 「大きなない。」 「大きなない。 「大きなない。 「大きなない。 「大きなない」 「ちないない」 「ちないない」 「ちないない」 「ちないない」 「ちないない」 「ちないない」 「ちないない」 「ちないないないないないないないないないないないないないないないないないないない		\$22,906,728
Total Operation and Maintenance of Plant Services		ij <u>nama i naka 100 ij</u> panjajaja na utakina populaja i ilaja <u>popula populaja populaja populaja populaja populaj</u> P
2700 Student Transportation Services 100 Personnel Services - Salaries		175,190
200 Personnel Services - Salahes 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		A4 0 TO
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	Attended to the control of the contr	4,331,219
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2025-2026 Preliminary General Fund Budget	Logitides Lipertures 2	_
LEA: 120455403 Pocono Mountain SD		D 4 of 4
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Description		<u>Amount</u>
900 Other Uses of Funds Total Debt Service / Other Expenditures and Financing Uses		13,710,941 <b>\$18,042,160</b>
5200 Interfund Transfers - Out 900 Other Uses of Funds		4,250,000 <b>\$4,250,000</b>
Total Interfund Transfers - Out 5900 Budgetary Reserve		1,855,000
800 Other Objects Total Budgetary Reserve		\$1,855,000 \$24,147,160
Total Other Expenditures and Financing Uses		

2025-2026	Preliminary	General	Fund	Budget
2023-2020	Ci Cilitilliai y	Cellelai	, un	_~~~~

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Cook and Short Term Imperferents	06/30/2025 Estimate	06/30/2026 Projection
Cash and Short-Term Investments  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		The state of the s
Total Cash and Short-Term investments	\$69,490,000	\$55,450,000
Long-Term Investments	06/30/2025 Estimate	06/30/2026 Projection
LOND-TERM DIVENDENCE		

**Long-Term Investments** 

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)

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2025-2026 Preliminary General Fund Budget

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<u>06/30/2025 Estimate</u> <u>06/30/2026 Projection</u>

Long-Term Investments

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS \$69,490,000 \$55,450,000

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Long-Term Indebtedness	06/30/2025 Estimate	06/30/2026 Projection
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
0000 Lease and Odio ragine 10-000 Obligations		
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	and the service of the property and the sector of the sect	yan yanna ara in niya dagan dagan ara kara in 1948). In <del>yann</del> sa 1944 yan in sanga aran 1, 1, 1, 1, 1, 1, 1, 1, 1
Total Public Purpose (Expendable) Trust Fund		alanda Angel San
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	rannen eren er nen grunnsteren kommune og att er men helde skrivet at dette for dette for etter i dette for et Dette for en eren er nen grunnsteren er skrivet og etter er net dette skrivet at dette for dette for etter for	- magazing Magazin dag Magazin dan dan 1 - 1 - 1 Mara dan dan dan dan dan dan dan dan dan da
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		المنافعة
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

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## 2025-2026 Preliminary General Fund Budget

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06/30/2026 Projection 06/30/2025 Estimate **Long-Term Indebtedness** 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

0599 Other Noncurrent Liabilities

0560 Other Post-Employment Benefits (OPEB)

\$1,300,000

\$1,300,000

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Total Internal Service Fund

06/30/2026 Projection 06/30/2025 Estimate Long-Term Indebtedness 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) 1,300,000 1,300,000 0599 Other Noncurrent Liabilities

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## 2025-2026 Preliminary General Fund Budget

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06/30/2025 Estimate 06/30/2026 Projection

# **Long-Term Indebtedness 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**

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## 2025-2026 Preliminary General Fund Budget

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06/30/2025 Estimate

06/30/2026 Projection

## 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

\$451,570,000

\$435,000,000

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hort-Term Payables	06/30/2025 Estimate	06/30/2026 Projection
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		
otal Short-Term Payables	\$37,700,000	\$37,460,000
OTALINDEBTEDNESS	\$489,270,000	\$472,460,000

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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