

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

JUN 24 2019

Date



Secretary of the Board - Original Signature Required

JUN 24 2019

Date



Chief School Administrator - Original Signature Required

JUN 24 2019

Date

Thomas J McIntyre

Contact Person

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Telephone

Extension

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Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2019-2020 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : East Stroudsburg Area SD	COUNTY : Monroe	AUN : 120452003
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%


Did you raise property taxes in SY 2019-2020 (compared to 2018-2019)?
 Yes
 No

If yes, see information below, taken from the 2019-2020 General Fund Budget.

Total Budgeted Expenditures	\$161713961
Ending Unassigned Fund Balance	\$4727801
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.9%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.
 Yes
 No

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

SIGNATURE OF SUPERINTENDENT 	DATE JUN 24 2019
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DUE DATE: AUGUST 15, 2019

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET**

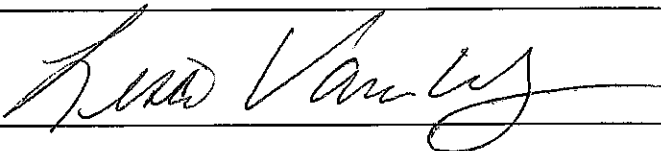
24 PS 6-687(a)(1)

(03/2006)

School District Name : East Stroudsburg Area SD	County : Monroe	AUN Number : 120452003
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/20/2019
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	To meet unanticipated needs as they arise during the 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.	To meet unanticipated needs as they arise
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	\$18,545,532 for PSERS, \$6,000,000 for Healthcare costs.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	\$8,488,285 for anticipated deficits, \$21,924 for Athletics, \$4,000,000 for new educational programs, \$5,700,000 for capital projects.

<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	134,586
0820 Restricted Fund Balance	
0830 Committed Fund Balance	24,545,532
0840 Assigned Fund Balance	12,510,209
0850 Unassigned Fund Balance	9,934,021
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$46,989,762</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	108,700,223
7000 Revenue from State Sources	45,797,839
8000 Revenue from Federal Sources	4,884,253
9000 Other Financing Sources	2,825,426
Total Estimated Revenues And Other Financing Sources	<u>\$162,207,741</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$209,197,503</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	92,576,144
6112 Interim Real Estate Taxes	130,000
6113 Public Utility Realty Taxes	125,000
6114 Payments in Lieu of Current Taxes - State / Local	85,000
6140 Current Act 511 Taxes - Flat Rate Assessments	85,000
6150 Current Act 511 Taxes - Proportional Assessments	4,850,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	9,000,000
6500 Earnings on Investments	500,000
6700 Revenues from LEA Activities	35,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,078,579
6910 Rentals	75,000
6940 Tuition from Patrons	40,500
6990 Refunds and Other Miscellaneous Revenue	120,000
REVENUE FROM LOCAL SOURCES	\$108,700,223
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	15,676,499
7160 Tuition for Orphans Subsidy	800,000
7240 Driver Education - Student	20,000
7271 Special Education funds for School-Aged Pupils	4,109,882
7311 Pupil Transportation Subsidy	2,900,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,375,500
7330 Health Services (Medical, Dental, Nurse, Act 25)	155,000
7340 State Property Tax Reduction Allocation	4,347,524
7505 Ready to Learn Block Grant	1,248,758
7810 State Share of Social Security and Medicare Taxes	2,721,054
7820 State Share of Retirement Contributions	12,443,622
REVENUE FROM STATE SOURCES	\$45,797,839
REVENUE FROM FEDERAL SOURCES	
8110 Payments for Federally Impacted Areas	625,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	2,117,619
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	250,288
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	25,465
8517 NCLB, Title IV - 21st Century Schools	161,275
8732 ARRA - Qualified School Construction Bonds (QSCB)	54,900

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8733 ARRA - Qualified Zone Academy Bonds (QZAB)	25,100
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,544,606
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	80,000
REVENUE FROM FEDERAL SOURCES	\$4,884,253
OTHER FINANCING SOURCES	
9200 Proceeds from Extended-Term Financing	1,325,426
9400 Sale of or Compensation for Loss of Fixed Assets	1,500,000
OTHER FINANCING SOURCES	\$2,825,426
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	162,207,741

Act 1 Index (current): 3.2%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$92,580,925		
Amount of Tax Relief for Homestead Exclusions	<u>\$4,348,040</u>		
Total Approx. Tax Revenue:	\$96,928,965		
Approx. Tax Levy for Tax Rate Calculation:	\$102,916,958		

	Monroe	Pike	Total
<hr/>			
2018-19 Data			
a. Assessed Value	\$443,665,320	\$195,529,090	\$639,194,410
b. Real Estate Mills	177.8600	123.6600	
I. 2019-20 Data			
c. 2017 STEB Market Value	\$2,259,893,555	\$691,086,731	\$2,950,980,286
d. Assessed Value	\$445,736,350	\$194,899,100	\$640,635,450
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
2018-19 Calculations			
f. 2018-19 Tax Levy	\$78,910,314	\$24,179,127	\$103,089,441
(a * b)			
2019-20 Calculations			
II. g. Percent of Total Market Value	76.581111%	23.41889%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$78,947,038	\$24,142,403	\$103,089,441
(f Total * g)			
i. Base Mills Subject to Index	177.9427	123.6600	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	95.00000%	90.41000%	93.92507%
k. Tax Levy Needed	\$78,814,949	\$24,102,009	\$102,916,958
(Approx. Tax Levy * g)			
I. 2019-20 Real Estate Tax Rate	176.8100	123.6600	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$78,810,644	\$24,101,223	\$102,911,867
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$98,563,827
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$92,576,144
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.2%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$92,580,925		
Amount of Tax Relief for Homestead Exclusions	<u>\$4,348,040</u>		
Total Approx. Tax Revenue:	\$96,928,965		
Approx. Tax Levy for Tax Rate Calculation:	\$102,916,958		

	Monroe	Pike	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	183.6368	127.6171	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$81,853,597	\$24,872,458	\$106,726,055
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$2,459.00	\$3,516.00	
Number of Homestead/Farmstead Properties	7212	2790	10002
Median Assessed Value of Homestead Properties			\$24,620

Act 1 Index (current): 3.2%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$92,580,925		
Amount of Tax Relief for Homestead Exclusions	<u>\$4,348,040</u>		
Total Approx. Tax Revenue:	\$96,928,965		
Approx. Tax Levy for Tax Rate Calculation:	\$102,916,958		

	Monroe	Pike		Total
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$4,347,524	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$516		\$516
Amount of Tax Relief from State/Local Sources				\$4,348,040

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Monroe	445,736,350	176.8100	78,810,644			95.00000%	
Pike	194,899,100	123.6600	24,101,223			90.41000%	
Totals:	640,635,450		102,911,867	- 4,348,040 =	98,563,827 X	93.92507% =	92,576,144

	<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	\$10.00	\$0.00	85,000
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			85,000
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%	3,800,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,050,000
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			4,850,000
Total Act 511, Current Taxes			4,935,000
Act 511 Tax Limit -->		2,950,980,286 X	12
		Market Value	Mills
			35,411,763
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2018-19 (Rebalanced)	2019-20	Percent Change in Rate			2018-19 (Rebalanced)	2019-20	
6111	<u>Current Real Estate Taxes</u>								
	Monroe	177.9427	176.8100	-0.62%	Yes	3.2%			
	Pike	123.6600	123.6600	0.00%	Yes	3.2%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	3.2%			
	<u>Current Act 511 Taxes – Proportional Assessments</u>								
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.2%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.2%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	58,061,934
1200 Special Programs - Elementary / Secondary	26,603,546
1300 Vocational Education	2,879,326
1400 Other Instructional Programs - Elementary / Secondary	1,254,449
1500 Nonpublic School Programs	42,004
1800 Pre-Kindergarten	35,176
Total Instruction	\$88,876,435
2000 Support Services	
2100 Support Services - Students	6,393,049
2200 Support Services - Instructional Staff	2,602,676
2300 Support Services - Administration	7,832,920
2400 Support Services - Pupil Health	1,977,814
2500 Support Services - Business	1,572,083
2600 Operation and Maintenance of Plant Services	15,393,146
2700 Student Transportation Services	11,066,602
2800 Support Services - Central	4,547,888
2900 Other Support Services	43,000
Total Support Services	\$51,429,178
3000 Operation of Non-Instructional Services	
3200 Student Activities	3,152,677
3300 Community Services	107,997
Total Operation of Non-Instructional Services	\$3,260,674
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	17,797,674
5900 Budgetary Reserve	350,000
Total Other Expenditures and Financing Uses	\$18,147,674
Total Estimated Expenditures and Other Financing Uses	\$161,713,961

2019-2020 Final General Fund Budget

LEA : 120452003 East Stroudsburg Area SD

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Page - 1 of 4

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	32,772,458
200 Personnel Services - Employee Benefits	21,698,500
300 Purchased Professional and Technical Services	127,458
400 Purchased Property Services	168,477
500 Other Purchased Services	1,975,740
600 Supplies	1,281,315
700 Property	27,246
800 Other Objects	10,740
Total Regular Programs - Elementary / Secondary	\$58,061,934
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,463,150
200 Personnel Services - Employee Benefits	8,708,388
300 Purchased Professional and Technical Services	4,639,090
500 Other Purchased Services	2,138,775
600 Supplies	397,443
700 Property	256,000
800 Other Objects	700
Total Special Programs - Elementary / Secondary	\$26,603,546
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	555,182
200 Personnel Services - Employee Benefits	388,046
500 Other Purchased Services	1,922,938
600 Supplies	13,160
Total Vocational Education	\$2,879,326
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	165,373
200 Personnel Services - Employee Benefits	108,676
300 Purchased Professional and Technical Services	525,000
400 Purchased Property Services	1,000
500 Other Purchased Services	450,000
600 Supplies	4,400
Total Other Instructional Programs - Elementary / Secondary	\$1,254,449
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	42,004
Total Nonpublic School Programs	\$42,004
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	21,627
200 Personnel Services - Employee Benefits	8,949
600 Supplies	4,600
Total Pre-Kindergarten	\$35,176
Total Instruction	\$88,876,435

2019-2020 Final General Fund Budget

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Page - 2 of 4

<u>Description</u>	<u>Amount</u>
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	3,514,210
200 Personnel Services - Employee Benefits	2,388,060
300 Purchased Professional and Technical Services	339,000
400 Purchased Property Services	2,627
500 Other Purchased Services	118,406
600 Supplies	24,352
800 Other Objects	6,394
Total Support Services - Students	\$6,393,049
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,343,424
200 Personnel Services - Employee Benefits	1,014,465
300 Purchased Professional and Technical Services	29,570
400 Purchased Property Services	1,579
500 Other Purchased Services	30,636
600 Supplies	176,802
800 Other Objects	6,200
Total Support Services - Instructional Staff	\$2,602,676
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	4,123,968
200 Personnel Services - Employee Benefits	2,755,497
300 Purchased Professional and Technical Services	654,400
400 Purchased Property Services	41,536
500 Other Purchased Services	161,857
600 Supplies	44,928
700 Property	4,500
800 Other Objects	46,234
Total Support Services - Administration	\$7,832,920
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	1,122,444
200 Personnel Services - Employee Benefits	803,893
300 Purchased Professional and Technical Services	30,050
400 Purchased Property Services	1,382
500 Other Purchased Services	1,055
600 Supplies	17,250
800 Other Objects	1,740
Total Support Services - Pupil Health	\$1,977,814
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	755,049
200 Personnel Services - Employee Benefits	537,324
300 Purchased Professional and Technical Services	50,000
400 Purchased Property Services	5,860
500 Other Purchased Services	13,250
600 Supplies	155,600

<u>Description</u>	<u>Amount</u>
700 Property	50,000
800 Other Objects	5,000
Total Support Services - Business	\$1,572,083
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	5,956,400
200 Personnel Services - Employee Benefits	5,084,084
300 Purchased Professional and Technical Services	94,698
400 Purchased Property Services	1,432,015
500 Other Purchased Services	359,049
600 Supplies	2,391,000
700 Property	73,400
800 Other Objects	2,500
Total Operation and Maintenance of Plant Services	\$15,393,146
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	3,424,457
200 Personnel Services - Employee Benefits	3,404,311
300 Purchased Professional and Technical Services	95,000
400 Purchased Property Services	77,400
500 Other Purchased Services	1,394,000
600 Supplies	450,099
700 Property	2,215,735
800 Other Objects	5,600
Total Student Transportation Services	\$11,066,602
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,128,951
200 Personnel Services - Employee Benefits	846,145
300 Purchased Professional and Technical Services	99,465
400 Purchased Property Services	127,424
500 Other Purchased Services	194,750
600 Supplies	819,722
700 Property	1,325,426
800 Other Objects	6,005
Total Support Services - Central	\$4,547,888
2900 <u>Other Support Services</u>	
500 Other Purchased Services	43,000
Total Other Support Services	\$43,000
Total Support Services	\$51,429,178
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,581,424
200 Personnel Services - Employee Benefits	785,864
300 Purchased Professional and Technical Services	168,386
400 Purchased Property Services	89,299
500 Other Purchased Services	286,239

<u>Description</u>	<u>Amount</u>
600 Supplies	185,159
700 Property	24,794
800 Other Objects	31,512
Total Student Activities	\$3,152,677
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	52,675
400 Purchased Property Services	2,255
500 Other Purchased Services	53,067
Total Community Services	\$107,997
Total Operation of Non-Instructional Services	\$3,260,674
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	5,603,681
900 Other Uses of Funds	12,193,993
Total Debt Service / Other Expenditures and Financing Uses	\$17,797,674
5900 <u>Budgetary Reserve</u>	
800 Other Objects	350,000
Total Budgetary Reserve	\$350,000
Total Other Expenditures and Financing Uses	\$18,147,674
TOTAL EXPENDITURES	\$161,713,961

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	7,819,949	7,819,949
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	23,802,059	23,802,059
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	39,076	39,076
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$31,661,084	\$31,661,084
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Long-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	45,717,375	45,717,375
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

06/30/2019 Estimate

06/30/2020 Projection

Permanent Fund

Total Long-Term Investments	\$45,717,375	\$45,717,375
TOTAL CASH AND INVESTMENTS	\$77,378,459	\$77,378,459

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund

0510 Bonds Payable	152,355,669	152,355,669
0520 Extended-Term Financing Agreements Payable	1,995,080	1,995,080
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	6,308,981	6,308,981
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	38,499,878	38,499,878
0599 Other Noncurrent Liabilities		

Total General Fund	\$199,159,608	\$199,159,608
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Public Purpose (Expendable) Trust Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase 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		
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Other Comptroller-Approved Special Revenue Funds

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase 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		
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Athletic / School-Sponsored Extra Curricular Activities Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase 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		
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Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

- 0530 Lease-Purchase 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-Purchase 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-Purchase 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-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

2019-2020 Final General Fund Budget

LEA : 120452003 East Stroudsburg Area SD

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Page - 3 of 6

Long-Term Indebtedness**06/30/2019 Estimate****06/30/2020 Projection**

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-Purchase 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-Purchase 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-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase 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-Purchase 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-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase 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

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

- 0530 Lease-Purchase 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	\$199,159,608	\$199,159,608

Short-Term Payables

06/30/2019 Estimate

06/30/2020 Projection

General Fund	1	1
Public Purpose (Expendable) Trust Fund	1	1
Other Comptroller-Approved Special Revenue Funds		1
Athletic / School-Sponsored Extra Curricular Activities Fund	1	
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

Total Short-Term Payables	\$3	\$3
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TOTAL INDEBTEDNESS	\$199,159,611	\$199,159,611
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Account Description	Amounts
0810 Nonspendable Fund Balance	134,586
0820 Restricted Fund Balance	
0830 Committed Fund Balance	24,545,532
0840 Assigned Fund Balance	18,210,209
0850 Unassigned Fund Balance	4,727,801
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$47,483,542
5900 Budgetary Reserve	350,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$47,968,128