LEA Name: Stroudsburg Area SD Class: 3 AUN Number: 120456003 County: Monroe

# PDE-2028 - PRELIMINARY GENERAL FUND BUDGET Fiscal Year 07/01/2014 - 06/30/2015

### **PROPOSED VERSION**

Date of Adoption of the General Fund Budget: 2/19/2014	ı	
President of the Board - Original Signature Required	Date	
Secretary of the Board - Original Signature Required	Date	
Chief School Administrator - Original Signature Required	Date	
Donna Tolley	(570) 421-1990	20353
Contact Person	Telephone	Extension
dtolley@sburg.org		

Return to: Pennsylvania Department of Education

Bureau of Budget and Fiscal Management Division of Subsidy Data and Administration

333 Market Street Harrisburg, PA 17126-0333

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	<u>ITEM</u>	AMOUN	TS
Appro	ated Beginning Unreserved Fund Balance Available for priation and Reserves Scheduled For Liquidation During iscal Year		
1	Estimated Beginning Fund Balance - Committed	0	
2	Estimated Beginning Fund Balance - Assigned	0	
3	Estimated Beginning Fund Balance - Unassigned	7,471,874	
4		0	
5		0	
6		0	
	Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		7,471,874
Estim	ated Revenues And Other Financing Sources		
6000	Revenue from Local Sources	76,024,904	
7000	Revenue from State Sources	24,550,697	
8000	Revenue from Federal Sources	3,201,970	
9000	Other Financing Sources	0	
	Total Estimated Revenues And Other Financing Sources		103,777,571
	Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	=	111,249,445

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#### **ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL**

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<b>FUNCTION</b>	DESCRIPTION	Amounts	
REVENUE	FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	65,964,683	
6112	Interim Real Estate Taxes	80,221	
6113	Public Utility Realty Tax	85,000	
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	30,000	
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0	
6120	Per Capita Taxes, Section 679	0	
6130	Taxpayer Relief Taxes - Proportional Assessments	0	
6140	Current Act 511 Taxes - Flat Rate Assessments	75,000	
6150	Current Act 511 Taxes - Proportional Assessments	3,375,000	
6160	Non-Real Estate Taxes - First Class Districts Only	0	
6400	Delinquencies on Taxes Levied / Assessed by LEA	5,500,000	
6500	Earnings on Investments	60,000	
6700	Revenues from District Activities	45,000	
6800	Revenue from Intermediary Sources / Pass-Through Funds	650,000	
6910	Rentals	25,000	
6920	Contributions/Donations/Grants From Private Sources	0	
6940	Tuition from Patrons	115,000	
6960	Services Provided Other Local Governmental Units / LEAs	0	
6970	Services Provided Other Funds	0	
6980	Revenue From Community Service Activities	0	
6990	Refunds and Other Miscellaneous Revenue	20,000	
	REVENUE FROM LOCAL SOURCES	7	6.024.904

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### ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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FUNCTION	<u>DESCRIPTION</u>	Amounts	
REVENUE	FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	12,222,460	
7160	Tuition for Orphans and Children Placed in Private Homes	0	
7170	School Improvement Grants	0	
7180	Staff and Program Development	0	
7220	Vocational Education	150,000	
7240	Driver Education - Student	0	
7250	Migratory Children	0	
7260	Workforce Investment Act	0	
7271	Special Education Funding for School Aged Pupils	2,606,470	
7272	Early Intervention	0	
7280	Adult Literacy	0	
7292	Pre-K Counts	0	
7299	Other Program Subsidies Not Listed in 7200 Series	0	
7310	Transportation (Regular and Additional)	1,350,000	
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	952,562	
7330	Health Services (Medical, Dental, Nurse, Act 25)	100,000	
7340	State Property Tax Reduction Allocation	0	
7350	Sewage Treatment Operations / Environmental Subsidies	0	
7360	Safe Schools	0	
7400	Vocational Training of the Unemployed	0	
7501	PA Accountability Grants	311,108	
7509	Supplemental Equipment Grants	0	
7598	Revenue for the Support of Public Schools	0	
7599	Other State Revenue Not Listed in the 7500 Series	0	
7810	State Share of Social Security and Medicare Taxes	1,806,005	
7820	State Share of Retirement Contributions	5,052,092	
7900	Revenue for Technology	0	
	REVENUE FROM STATE SOURCES		24,550,697

REVENUE FROM STATE SOURCES 24,550,697

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<b>FUNCTION</b>	DESCRIPTION	Amounts
REVENUE	FROM FEDERAL SOURCES	
8110	Payments for Federally Impacted Areas - P.L. 81-874	0
8190	Other Unrestricted Grants-in-Aid Direct from Federal Government	0
8200	Unrestricted Grants-in-Aid from Federal Gov't Through Commonwealth	0
8310	Payments for Federally Impacted Areas - P.L. 81-815	0
8320	Energy Conservation Grants - TA and ECM	0
8390	Other Restricted Grants-in-Aid Directly from Federal Government	0
8511	Grants for IDEA and NCLB Programs not Specified in 8510 series	0
8512	IDEA, Part B	0
8513	IDEA, Section 619	0
8514	NCLB, Title I - Improving the Acad. Achymnt. of the Disadvantaged	662,205
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	174,065
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	38,765
8517	NCLB, Title IV - 21st Century Schools	0
8519	NCLB, Title VI - Flexibility and Accountability	0
8521	Vocational Education - Operating Expenditures	0
8540	Nutrition Education and Training	0
8560	Federal Block Grants	0
8580	Child Care and Development Block Grants	0
8610	Homeless Assistance Act	0
8620	Adult Basic Education	0
8640	Headstart	0
8660	Workforce Investment Act	0
8690	Other Restricted Federal Grants-in-Aid Through the Commonwealth	0
8701	ARRA - IDEA, Part B	0
8702	ARRA - IDEA, Section 619	0
8703	ARRA - Title I, Part A & D	0
8704	ARRA - Title I, School Improvement	0
8705	ARRA - Title II, Part D Education Technology	0
8706	ARRA - McKinney-Vento Homeless	0
8707	ARRA - National School Lunch Program Equipment	0
8708	ARRA - State Fiscal Stabilization Fund	0
8709	ARRA – Education Jobs Fund (EdJobs)	0
8721	ARRA - Head Start	0
8731	ARRA - Build America Bonds	0
8732	ARRA-Qualified School Construction Bonds (QSCB)	2,126,935
8733	ARRA-Qualified Zone Academy Bonds (QZAB)	0
8734	ARRA - Race to the Top	0
8799	ARRA - Miscellaneous Revenue	0
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	200,000

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FUNCTION	DESCRIPTION	Amounts
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	0
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
	REVENUE FROM FEDERAL SOURCES	3,201,970

**ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL** 

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#### ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<b>FUNCTIO</b>	N DESCRIPTION	Amo	unts
OTHER F	INANCING SOURCES		
9100	Sale of Bonds	0	
9200	Proceeds From Extended Term Financing	0	
9320	Special Revenue Fund Transfers	0	
9330	Capital Projects Fund Transfers	0	
9340	Debt Service Fund Transfers	0	
9350	Enterprise Fund Transfers	0	
9360	Internal Service Fund Transfers	0	
9370	Trust and Agency Fund Transfers	0	
9380	Activity Fund Transfers	0	
9390	Permanent Fund Transfers	0	
9400	Sale or Compensation for Loss of Fixed Assets	0	
9500	Capital Contributions	0	
9710	Transfers from Component Units	0	
9720	Transfers from Primary Governments	0	
9800	Intrafund Transfers In	0	
9900	Other Financing Sources Not Listed in the 9000 Series	0	
	OTHER FINANCING SOURCES		0
TOTAL ES	STIMATED REVENUES AND OTHER SOURCES		103,777,571

Real Estate Tax Rate (RETR) Report for 2014-2015

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

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Act 1	Index	(current):	2.7%
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Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions + \$0

Total Approx. Tax Revenue:

\$65,966,904

Approx. Tax Levy for Tax Rate Calculation:

\$71,703,157

Monroe Total

	2013-14 Data		
	a. Assessed Value	\$425,092,260	\$425,092,260
	b. Real Estate Mills	157.3600	
I.	2014-15 Data		
	c. 2012 STEB Market Value	\$2,681,247,242	\$2,681,247,242
	d. Assessed Value	\$424,164,350	\$424,164,350
	e. Assessed Value of New Constr/ Renov	\$0	\$0
	2013-14 Calculations		
	f. 2013-14 Tax Levy	\$66,892,518	\$66,892,518
	(a * b)		
	2014-15 Calculations		
II.	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2013-14 Tax Levy	\$66,892,518	\$66,892,518
	(f Total * g)		
	i. Base Mills Subject to Index	157.3600	
	(h / a * 1000) if no reassessment		
	(h / (d-e) * 1000) if reassessment		
	Calculation of Tax Rates and Levies General	d	
	j. Weighted Avg. Collection Percentage	92.00000%	92.00000%
	k. Tax Levy Needed	\$71,703,157	\$71,703,157
	(Approx. Tax Levy * g)		
III.	I. 2014-15 Real Estate Tax Rate (k / d * 1000)	169.0400	
	m. Tax Levy Generated by Mills (I / 1000 * d)	\$71,700,742	\$71,700,742
	n. Tax Levy minus Tax Relief for Homestead	Evolucione	\$71,700,742
	(m - Amount of Tax Relief for Homestead		Ψ11,100,142
	o. Net Tax Revenue Generated By Mills	-Addition of	\$65,964,683
	(n * Est. Pct. Collection)		Ψ00,304,000

Real Estate Tax Rate (RETR) Report for 2014-2015

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

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Act 1 Index (current): 2.7%

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AUN: 120456003 Stroudsburg Area SD

Calculation Method: Revenue

Number of Decimals For Tax Rate Calculation: 2
Approx. Tax Revenue from RE Taxes: \$65,966,904

Amount of Tax Relief for Homestead Exclusions + \$0

Total Approx. Tax Revenue: \$65,966,904

Approx. Tax Levy for Tax Rate Calculation: \$71,703,157

Monroe Total

Index Maxim	nums	
p. Maximu	m Mills Based On Index	161.6087
(i * (1 ·	+ Index))	
q. Mills In I	Excess of Index	7.4313
if (I > p	o), (l - p)	
r. Maximur	m Tax Levy Based On Index	\$68,548,649
IV. (p / 100	00) * d)	
	Rate within Index?	No
(If I > p	o Then No)	
t. Tax Levy	In Excess of Index	\$3,152,093
if (m >	· r), (m - r)	
u. Tax Rev	enue In Excess of Index	\$2,899,926
(t * Est.	. Pct. Collection)	

	Information Related to Property Tax Relief	
	Assessed Value Exclusion per Homestead	\$0
	Number of Homestead/Farmstead Properties	0
٧.	Median Assessed Value of Homestead Properties	

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2

Monroe

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Act 1 Index (current): 2.7%

Calculation Method: Revenue

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes: \$65,966,904

Amount of Tax Relief for Homestead Exclusions + <u>\$0</u>

Total Approx. Tax Revenue: \$65,966,904

Approx. Tax Levy for Tax Rate Calculation: \$71,703,157

Amount of Tax Relief from State/Local Sources

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0	Lowering RE Tax Rate	\$0	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0	· ·		\$0

Real Estate Tax Rate (RETR) Report for 2014-2015

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

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Total

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6111 Current Real Estate Taxes

#### LOCAL EDUCATION AGENCY TAX DATA (TAXD) REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

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CODE

6111 Current R County Name	Real Estate Taxes  Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Ta Homestead			us Homestead usions	<u>Percent Collected</u>	Net Tax Revenue Generated By Mills
Monroe	424,164,350	169.0400	71,700,742					92.00000%	
	0		0					0.00000%	
	0	·	0					0.00000%	
	0		0					0.00000%	
Totals:	424,164,350		71,700,742	-	0	= 71,70	00,742		= 65,964,683
				Rate					Estimated Revenue
6120 Per Capit	ta Taxes, Section 679			0.00					<u>LStimated Revenue</u>
	Act 511 Taxes - Flat Rate Ass apita Taxes, Act 511	essments		<u>Rate</u> \$0.00		Add'l Rate (if appl.) \$0.00		<u>Tax Levy</u> 0	Estimated Revenue
	ation Taxes - Flat Rate			\$0.00 \$0.00		\$0.00		0	0
•	Services / Occupational Privile	ege Taxes		\$5.00		\$0.00		75,000	75,000
6144 Trailer		go raxoo		\$0.00		\$0.00		0	0
	ess Privilege Taxes - Flat Rate	!		\$0.00		\$0.00		0	0
	nical Device Taxes - Flat Rate			\$0.00		\$0.00		0	0
6149 Other F	Flat Rate Assessments			\$0.00		\$0.00		0	0
Total C	Current Act 511 Taxes - Flat R	ate Assessments						<u>75,000</u>	<u>75,000</u>
6150 Current	Act 511 Taxes - Proportional A	Assessments		Rate		Add'l Rate (if appl.)		Tax Levy	Estimated Revenue
6151 Earned	d Income Taxes, Act 511			0.50%		0.00%		3,000,000	3,000,000
6152 Occupa	ation Taxes - Proportional Rat	e		0		0		0	0
6153 Real E	state Transfer Taxes			0.50%		0.00%		375,000	375,000
6154 Amuse	ement Taxes			0.00%		0.00%		0	0
	ess Privilege Taxes - Proportio			0		0		0	0
	nical Device Taxes - Percenta	ige		0.00%		0.00%		0	0
	ntile Taxes			0		0		0	0
	Proportional Assessments			0		0		0	0
Total C	Current Act 511 Taxes - Propo	rtional Assessments						<u>3,375,000</u>	<u>3,375,000</u>
Total A	Act 511, Current Taxes								<u>3,450,000</u>
			Act 51	1 Tax Limit	>	2,681,247,242	Χ	12	32,174,967
						Market Value		Mills	(511 Limit)

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		T D-4- O		<b>D</b>	41		Additional		B	1 41
Tax		Tax Rate Ch 2013-2014	narged in: 2014-2015	Percent Change in	Less than or equal to		Charg 2013-2014	ed in: 2014-2015	Percent Change in	Less than or equal to
Function	Description	(Rebalanced)	2014-2015	Rate	Index	Index	(Rebalanced)	2014-2015	Rate	Index
6111 <u>C</u>	Current Real Estate Taxes			1	1					
	Monroe County	157.3600	169.0400	7.42%	No	2.7%				
6120 F	Per Capita Taxes, Section 679									
Act 1 E	<u>EIT/PIT</u>									
6131	Earned Income Taxes, Act 1									
6132	Personal Income Taxes, Act 1									
Act 51	1 Flat Rate Taxes									
6141	Per Capita Taxes, Act 511									
6142	Occupation Taxes - Flat Rate									
6143	Local Services / Occupational Privilege Tax	\$5.00	\$5.00	0.00%	Yes	2.7%				
6144	Trailer Taxes									
6145	Business Privilege Taxes - Flat Rate									
6146	Mechanical Device Taxes - Flat Rate									
6149	Other Flat Rate Assessments									
Act 51	1 Proportional Rate Taxes									
6151	Earned Income Taxes, Act 511	0.500%	0.500%	0.00%	Yes	2.7%				
6152	Occupation Taxes - Proportional Rate									
6153	Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.7%				
6154	Amusement Taxes									
6155	Business Privilege Taxes - Proportional Rate									
6156	Mechanical Device Taxes - Percentage									
6157	Mercantile Taxes									
6159	Other Proportional Assessments									

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Instruction		<u>ITEM</u>			AMOUN	NTS	
1200   Special Programs - Elementary/Secondary   12,649,574   1300   Vocational Education   1,534,164   1400   Other Instructional Programs - Elementary/Secondary   891,750   1500   Nonpublic School Programs   7,751   1500   Adult Education Programs   7,751   1700   Higher Education Programs   0	1000	Instruct	ion				
1300		1100	Regular Programs - Elementary/Secondary	43,590,531			
1400   Other Instructional Programs - Elementary/Secondary   891,750   1500   Nonpublic School Programs   7,751   7		1200	Special Programs - Elementary/Secondary	12,649,574			
1500		1300	Vocational Education	1,534,164			
1600		1400	Other Instructional Programs - Elementary/Secondary	891,750			
1700		1500	Nonpublic School Programs	7,751			
1800   Pre-Kindergarten   0   Total   1000   Instruction   58,673,770   58,673,77		1600	Adult Education Programs	0			
Total 1000 Instruction   58,673,770   Support Services   Function   Support Services		1700	Higher Education Programs	0			
Support Services   2100    Support Services - Pupil Personnel   3,011,093		1800	Pre-Kindergarten	0			
2100   Support Services - Pupil Personnel   3,011,093     2200   Support Services - Instructional Staff   1,839,149     2300   Support Services - Administration   5,630,455     2400   Support Services - Pupil Health   1,354,869     2500   Support Services - Business   830,269     2600   Operation & Maintenance of Plant Services   9,810,077     2700   Student Transportation Services   9,810,077     2700   Student Transportation Services   9,810,077     2700   Student Transportation Services   9,810,077     2700   Stupport Services - Central   928,510     2900   Other Support Services   37,500     70tal 2000 Support Services   28,687,647     3000   Operation of Non-instructional Services   37,500     70tal 2000 Support Services   1,117,133     3300   Community Services   0     3200   Student Activities   1,117,133     3300   Community Services   0     3400   Scholarships and Awards   0     70tal 3000 Operation of Non-instructional Services   1,117,133     4000   Facilities Acquisition, Construction and Improvement Services   0     4000   Facilities Acquisition, Construction and Improvement Services   0     4000   Facilities Acquisition, Construction and Improvement Service   0     4000   Facilities Acquisition, Construction and Improvement Service   0     4000   Facilities Acquisition, Construction and Improvement Service   0     5000   Other Expenditures and Financing Uses   14,303,772     5000   Expenditures and Financing Uses   16,299,021     Total Estimated Expenditures and Other Financing Uses   103,777,571     4ppropriation of Prior Year Fund Balance   0     Total Appropriation of Prior Year Fund Balance   0     Total Appropriations   103,777,571		Total 1	000 Instruction	58,673,770			
2200   Support Services - Instructional Staff   1,839,149   2300   Support Services - Administration   5,630,455   2400   Support Services - Pupil Health   1,354,869   2500   Support Services - Business   830,269   2600   Operation & Maintenance of Plant Services   9,810,077   2700   Student Transportation Services   5,245,725   2800   Support Services - Central   928,510   2900   Other Support Services - Central   928,510   2900   Other Support Services   28,687,647   2700   Student Activities   1,117,133   2700   Student Activities   2,117,134   2,117,134   2,117,134   2,117,134   2,117,134   2,117,134   2,117,134   2,117,134   2,117,134   2,117,134   2,117,134   2,117,134	2000	Suppor	t Services				
2300   Support Services - Administration   5,630,455     2400   Support Services - Pupil Health   1,354,869     2500   Support Services - Business   830,269     2600   Operation & Maintenance of Plant Services   9,810,077     2700   Student Transportation Services   5,245,725     2800   Support Services - Central   928,510     2900   Other Support Services - Central   928,610     2900   Other Support Services   37,500     70tal 2000 Support Services   28,687,647     3000   Operation of Non-instructional Services   0     3100   Food Services   0     3200   Student Activities   1,117,133     3300   Community Services   0     3400   Scholarships and Awards   0     70tal 3000 Operation of Non-instructional Services   1,117,133     4000   Facilities Acquisition, Construction and Improvement Services   0     4000   Facilities Acquisition, Construction and Improvement Services   0     70tal 4000 Facilities Acquisition, Construction and Improvement Services   0     70tal Estimated Expenditures and Financing Uses   14,303,772     5000   Other Expenditures and Financing Uses   14,303,777,571     Appropriation of Prior Year Fund Balance   0     Total Appropriations   103,777,571     40propriation of Prior Year Fund Balance   0     Total Appropriations   103,777,571		2100	Support Services - Pupil Personnel	3,011,093			
2400   Support Services - Pupil Health   1,354,869   2500   Support Services - Business   830,269   2600   Operation & Maintenance of Plant Services   9,810,077   2700   Student Transportation Services   5,245,725   2800   Support Services   Central   928,510   2900   Other Support Services   28,687,647   2700   Other Support Services   28,687,647   2700   Other Support Services   28,687,647   2700   Operation of Non-instructional Services   28,687,647   2700   Operation of Non-instructional Services   0   0   0   0   0   0   0   0   0		2200	Support Services - Instructional Staff	1,839,149			
2500   Support Services - Business   830,269   2600   Operation & Maintenance of Plant Services   9,810,077   245,725   2800   Support Services - Central   928,510   2900   Other Support Services - Central   928,510   2900   Other Support Services   37,500   70tal 2000 Support Services   28,687,647   2900   Operation of Non-instructional Services   28,687,647   2900   Operation of Non-instructional Services   0		2300	Support Services - Administration	5,630,455			
2600		2400	Support Services - Pupil Health	1,354,869			
2700   Student Transportation Services   5,245,725   2800   Support Services - Central   928,510   2900   Other Support Services   37,500   7total 2000 Support Services   28,687,647   2000 Support Services   28,687,647   2000 Support Services   28,687,647   2000 Support Services   28,687,647   2000 Support Services   0   2000 Student Activities   1,117,133   2000   Student Activities   1,117,133   2000   Community Services   0   0   2000		2500	Support Services - Business	830,269			
2800   Support Services - Central   928,510   2900   Other Support Services   37,500   7 total 2000   Support Services   28,687,647		2600	Operation & Maintenance of Plant Services	9,810,077			
2800   Support Services - Central   928,510   2900   Other Support Services   37,500   7 total 2000   Support Services   28,687,647		2700	Student Transportation Services	5,245,725			
Total 2000 Support Services   28,687,647		2800		928,510			
Solid   Sol		2900	Other Support Services	37,500			
3100   Food Services   0		Total 2	000 Support Services	28,687,647			
3200   Student Activities   1,117,133	3000	Operati	on of Non-instructional Services				
3300   Community Services   0   3400   Scholarships and Awards   0   0     Total 3000 Operation of Non-instructional Services   1,117,133     4000   Facilities Acquisition, Construction and Improvement Services   4000   Facilities Acquisition, Construction and Improvement Services   0     Total 4000 Facilities Acquisition, Construction and Improvement   0     Total Estimated Expenditures   88,478,550     5000   Other Expenditures and Financing Uses   14,303,772     5200   Interfund Transfers - Out   0     5300   Transfers Involving Component Units   0     5900   Budgetary Reserve   995,249     Total Other Financing Uses   15,299,021     Total Estimated Expenditures and Other Financing Uses   103,777,571     Appropriation of Prior Year Fund Balance   0     Total Appropriations   103,777,571     Total Appropriations   103,777		3100	Food Services	0			
3400   Scholarships and Awards   0		3200	Student Activities	1,117,133			
Total 3000 Operation of Non-instructional Services  Facilities Acquisition, Construction and Improvement Services  4000 Facilities Acquisition, Construction and Improvement Services  4000 Facilities Acquisition, Construction and Improvement Services  Total 4000 Facilities Acquisition, Construction and Improvement  Total Estimated Expenditures  5000 Other Expenditures and Financing Uses  5100 Debt Service 5100 Debt Service 5100 Interfund Transfers - Out 5300 Transfers Involving Component Units 5900 Budgetary Reserve 995,249  Total Other Financing Uses  Total Estimated Expenditures and Other Financing Uses  Appropriation of Prior Year Fund Balance  Total Appropriations  11,117,133  1,117,113  1,117,133  1,117,133  1,117,133  1,117,133  1,117,133  1,117,133  1,117,133  1,117,133  1,117,117,11		3300	Community Services	0			
Facilities Acquisition, Construction and Improvement Services  4000 Facilities Acquisition, Construction and Improvement Services  5000 Total 4000 Facilities Acquisition, Construction and Improvement  Total Estimated Expenditures  5000 Other Expenditures and Financing Uses  5100 Debt Service  5100 Debt Service  5100 Interfund Transfers - Out  5300 Transfers Involving Component Units  5900 Budgetary Reserve  Total Other Financing Uses  Total Estimated Expenditures and Other Financing Uses  Appropriation of Prior Year Fund Balance  Total Appropriations  103,777,571		3400	Scholarships and Awards	0			
4000 Facilities Acquisition, Construction and Improvement Services Total 4000 Facilities Acquisition, Construction and Improvement Total Estimated Expenditures  Other Expenditures and Financing Uses  5000 Other Expenditures and Financing Uses  5100 Debt Service 5100 Interfund Transfers - Out 5300 Transfers Involving Component Units 5900 Budgetary Reserve 995,249  Total Other Financing Uses  15,299,021  Total Estimated Expenditures and Other Financing Uses 103,777,571 Appropriation of Prior Year Fund Balance 0  Total Appropriations		Total 3	000 Operation of Non-instructional Services	1,117,133			
Total 4000 Facilities Acquisition, Construction and Improvement Total Estimated Expenditures  Other Expenditures and Financing Uses  5100 Debt Service 5100 Interfund Transfers - Out 5300 Transfers Involving Component Units 5900 Budgetary Reserve 70tal Other Financing Uses  Total Estimated Expenditures and Other Financing Uses  Total Stimated Expenditures and Other Financing Uses Total Appropriation of Prior Year Fund Balance  Total Appropriations  0 88,478,550 88,478,550 88,478,550 88,478,550 88,478,550 88,478,550 114,303,772 9 15,299,021 15,299,021 103,777,571 103,777,571 103,777,571	4000	Facilitie	es Acquisition, Construction and Improvement Services				
Total Estimated Expenditures  Other Expenditures and Financing Uses  5100 Debt Service 14,303,772  5200 Interfund Transfers - Out 0 5300 Transfers Involving Component Units 0 5900 Budgetary Reserve 995,249  Total Other Financing Uses 15,299,021  Total Estimated Expenditures and Other Financing Uses 103,777,571  Appropriation of Prior Year Fund Balance 0  Total Appropriations  103,777,571		4000	Facilities Acquisition, Construction and Improvement Services	0			
Total Estimated Expenditures  Other Expenditures and Financing Uses  5100 Debt Service 14,303,772 5200 Interfund Transfers - Out 0 5300 Transfers Involving Component Units 0 5900 Budgetary Reserve 995,249  Total Other Financing Uses 15,299,021  Total Estimated Expenditures and Other Financing Uses 103,777,571  Appropriation of Prior Year Fund Balance 0  Total Appropriations  88,478,550  14,303,772  15,299,021  15,299,021  103,777,571  103,777,571		Total 4	·	0			
Other Expenditures and Financing Uses  5100 Debt Service 14,303,772  5200 Interfund Transfers - Out 0 5300 Transfers Involving Component Units 0 5900 Budgetary Reserve 995,249  Total Other Financing Uses 15,299,021  Total Estimated Expenditures and Other Financing Uses 103,777,571  Appropriation of Prior Year Fund Balance 0  Total Appropriations 103,777,571					88.478.550		
5200 Interfund Transfers - Out 5300 Transfers Involving Component Units 5900 Budgetary Reserve 995,249  Total Other Financing Uses 15,299,021  Total Estimated Expenditures and Other Financing Uses Appropriation of Prior Year Fund Balance 0  Total Appropriations	5000				, ,		
Transfers Involving Component Units  5900 Budgetary Reserve  Total Other Financing Uses  Total Estimated Expenditures and Other Financing Uses Appropriation of Prior Year Fund Balance  Total Appropriations  0  103,777,571		5100	Debt Service	14,303,772			
5900 Budgetary Reserve 995,249  Total Other Financing Uses 15,299,021  Total Estimated Expenditures and Other Financing Uses 103,777,571  Appropriation of Prior Year Fund Balance 0  Total Appropriations 103,777,571		5200	Interfund Transfers - Out	0			
Total Other Financing Uses 15,299,021  Total Estimated Expenditures and Other Financing Uses 103,777,571  Appropriation of Prior Year Fund Balance 0  Total Appropriations 15,299,021  103,777,571		5300	Transfers Involving Component Units	0			
Total Estimated Expenditures and Other Financing Uses  Appropriation of Prior Year Fund Balance  Total Appropriations  103,777,571  103,777,571		5900	Budgetary Reserve	995,249			
Appropriation of Prior Year Fund Balance 0  Total Appropriations 103,777,571		Total C	Other Financing Uses		15,299,021		
Total Appropriations 103,777,571		To	otal Estimated Expenditures and Other Financing Uses			103,777,571	
Ending Committed, Assigned and Unassigned Fund Balance 7,471,874			Total Appropriations				103,777,571
			Ending Committed, Assigned and Unassigned Fund Balance				7,471,874

#### ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

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nction-O	<u>Dbject</u>	<u>Description</u>	Amounts			
00 INS	TRUCTIO	ON				
1100	0 Regu	lar Programs - Elementary/Secondary				
	100	Personnel Services-Salaries	25,034,095			
	200	Personnel Services-Employee Benefits	14,128,930			
	300	Purchased Professional & Technical Services	45,000			
	400	Purchased Property Services	353,000			
	500	Other Purchased Services	2,450,500			
	600	Supplies	933,660			
	700	Property	642,846			
	800	Other Objects	2,500			
	Total	Regular Programs - Elementary/Secondary	43,590,531			
1200	0 Spec	ial Programs - Elementary/Secondary				
	100	Personnel Services-Salaries	5,907,683			
	200	Personnel Services-Employee Benefits	4,083,646			
	300	Purchased Professional & Technical Services	2,453,645			
	400	Purchased Property Services	7,000			
	500	Other Purchased Services	107,300			
	600	Supplies	80,000			
	700	Property	10,000			
	800	Other Objects	300			
	Total	Special Programs - Elementary/Secondary	12,649,574			
1300	0 Voca	tional Education				
	100	Personnel Services-Salaries	0			
	200	Personnel Services-Employee Benefits	0			
	300	Purchased Professional & Technical Services	0			
	400	Purchased Property Services	0			
	500	Other Purchased Services	1,534,164			
	600	Supplies	0			
	700	Property	0			
	800	Other Objects	0			
	Total	Vocational Education	1,534,164			
1400	0 Othe	r Instructional Programs - Elementary/Secondary				
	100	Personnel Services-Salaries	299,000			
	200	Personnel Services-Employee Benefits	92,184			
	300	Purchased Professional & Technical Services	396,066			
	400	Purchased Property Services	0			
	500	Other Purchased Services	104,500			
	600	Supplies	0			
	700	Property	0			
	800	Other Objects	0			
	Total	Other Instructional Programs - Elementary/Secondary	891,750			

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ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

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Function-Obj	ect <u>Description</u>	Amounts
1500	Nonpublic School Programs	
	100 Personnel Services-Salaries	0
	200 Personnel Services-Employee Benefits	0
	300 Purchased Professional & Technical Services	7,751
	400 Purchased Property Services	0
	500 Other Purchased Services	0
	600 Supplies	0
	700 Property	0
	800 Other Objects	0
	Total Nonpublic School Programs	7,751
1600	Adult Education Programs	
	100 Personnel Services-Salaries	0
	200 Personnel Services-Employee Benefits	0
	300 Purchased Professional & Technical Services	0
	400 Purchased Property Services	0
	500 Other Purchased Services	0
	600 Supplies	0
	700 Property	0
	800 Other Objects	0
	Total Adult Education Programs	0
1700	Higher Education Programs	
	500 Other Purchased Services	0
	600 Supplies	0
	Total Higher Education Programs	0
1800	Pre-Kindergarten	
	100 Personnel Services-Salaries	0
	200 Personnel Services-Employee Benefits	0
	300 Purchased Professional & Technical Services	0
	400 Purchased Property Services	0
	500 Other Purchased Services	0
	600 Supplies	0
	700 Property	0
	800 Other Objects	0
	Total Pre-Kindergarten	0
Total	nstruction	58,673,770

#### ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

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Funct	ion-Obj	<u>iect</u>	<u>Description</u>	Amounts	
2000	SUPP	ORT S	ERVICES		
	2100	Supp	ort Services - Pupil Personnel		
		100	Personnel Services-Salaries	1,870,027	
		200	Personnel Services-Employee Benefits	1,084,505	
		300	Purchased Professional & Technical Services	47,561	
		400	Purchased Property Services	0	
		500	Other Purchased Services	0	
		600	Supplies	9,000	
		700	Property	0	
		800	Other Objects	0	
		Total	Support Services - Pupil Personnel	3,011,093	
	2200	Supp	ort Services - Instructional Staff		
		100	Personnel Services-Salaries	1,052,226	
		200	Personnel Services-Employee Benefits	608,873	
		300	Purchased Professional & Technical Services	50,500	
		400	Purchased Property Services	1,750	
		500	Other Purchased Services	10,200	
		600	Supplies	111,700	
		700	Property	2,000	
		800	Other Objects	1,900	
			Support Services - Instructional Staff	1,839,149	
	2300	Supp	ort Services - Administration		
		100	Personnel Services-Salaries	2,959,079	
		200	Personnel Services-Employee Benefits	1,855,676	
		300	Purchased Professional & Technical Services	466,000	
		400	Purchased Property Services	600	
		500	Other Purchased Services	116,500	
		600	Supplies	199,100	
		700	Property	5,000	
		800	Other Objects	28,500	
			Support Services - Administration	5,630,455	
	2400		ort Services - Pupil Health		
		100	Personnel Services-Salaries	651,259	
		200	Personnel Services-Employee Benefits	436,632	
		300	Purchased Professional & Technical Services	244,478	
		400	Purchased Property Services	750	
		500	Other Purchased Services	0	
		600	Supplies	19,250	
		700	Property Other Objects	2,000	
		800 Total	Other Objects	1 254 260	
		ıotal	Support Services - Pupil Health	1,354,869	

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Function-Ob	<u>Description</u>	Amounts				
2500	Support Services - Business					
	100 Personnel Services-Salaries	476,377				
	200 Personnel Services-Employee Benefits	292,002				
	300 Purchased Professional & Technical Services	15,500				
	400 Purchased Property Services	18,000				
	500 Other Purchased Services	19,450				
	600 Supplies	8,500				
	700 Property	0				
	800 Other Objects	440				
	Total Support Services - Business	830,269				
2600	Operation & Maintenance of Plant Services					
	100 Personnel Services-Salaries	3,987,774				
	200 Personnel Services-Employee Benefits	2,934,778				
	300 Purchased Professional & Technical Services	200,000				
	400 Purchased Property Services	1,366,500				
	500 Other Purchased Services	257,600				
	600 Supplies	961,200				
	700 Property	102,000				
	800 Other Objects	225				
	Total Operation & Maintenance of Plant Services	9,810,077				
2700	Student Transportation Services					
	100 Personnel Services-Salaries	1,834,563				
	200 Personnel Services-Employee Benefits	1,853,687				
	300 Purchased Professional & Technical Services	3,500				
	400 Purchased Property Services	22,550				
	500 Other Purchased Services	122,850				
	600 Supplies	888,500				
	700 Property	520,000				
	800 Other Objects	75				
	Total Student Transportation Services	5,245,725				
2800	Support Services - Central					
	100 Personnel Services-Salaries	368,310				
	200 Personnel Services-Employee Benefits	240,700				
	300 Purchased Professional & Technical Services	1,000				
	400 Purchased Property Services	10,500				
	500 Other Purchased Services	38,000				
	600 Supplies	240,000				
	700 Property	30,000				
	800 Other Objects	0				
	Total Support Services - Central	928,510				

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Funct	Function-Object		<u>Description</u>		Amounts
	2900 Other		Support Services		
		100	Personnel Services-Salaries	0	
		200	Personnel Services-Employee Benefits	0	
		300	Purchased Professional & Technical Services	0	
		400	Purchased Property Services	0	
		500	Other Purchased Services	37,500	
		600	Supplies	0	
		700	Property	0	
		800	Other Objects	0	
		Total	Other Support Services	37,500	
	Total	Suppo	rt Services		28,687,647
3000	OPER	ATION	OF NON-INSTRUCTIONAL SERVICES		
	3100	Food	Services		
		100	Personnel Services-Salaries	0	
		200	Personnel Services-Employee Benefits	0	
		300	Purchased Professional & Technical Services	0	
		400	Purchased Property Services	0	
		500	Other Purchased Services	0	
		600	Supplies	0	
		700	Property	0	
		800	Other Objects	0	
			Food Services	0	
	3200	Stude	nt Activities		
		100	Personnel Services-Salaries	622,043	
		200	Personnel Services-Employee Benefits	282,490	
		300	Purchased Professional & Technical Services	30,500	
		400	Purchased Property Services	30,000	
		500	Other Purchased Services	47,600	
		600	Supplies	93,500	
		700	Property	3,000	
		800	Other Objects	8,000	
		Total	Student Activities	1,117,133	

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Funct	ion-Obj	<u>ect</u>	<u>Description</u>		Amounts
	3300 Com		nunity Services		
		100	Personnel Services-Salaries	0	
		200	Personnel Services-Employee Benefits	0	
		300	Purchased Professional & Technical Services	0	
		400	Purchased Property Services	0	
		500	Other Purchased Services	0	
		600	Supplies	0	
		700	Property	0	
		800	Other Objects	0	
		Total	Community Services	0	
	3400	Schol	arships and Awards		
		100	Personnel Services-Salaries	0	
		200	Personnel Services-Employee Benefits	0	
		300	Purchased Professional & Technical Services	0	
		400	Purchased Property Services	0	
		500	Other Purchased Services	0	
		600	Supplies	0	
		700	Property	0	
		800	Other Objects	0	
		Total	Scholarships and Awards	0	
	Total (	Operat	ion of Non-instructional Services		1,117,133
4000	FACIL	ITIES A	ACQUISITION, CONSTRUCTION AND IMPROVEMENT		
	4000	Facili	ties Acquisition, Construction and Improvement Services		
		100	Personnel Services-Salaries	0	
		200	Personnel Services-Employee Benefits	0	
		300	Purchased Professional & Technical Services	0	
		400	Purchased Property Services	0	
		500	Other Purchased Services	0	
		600	Supplies	0	
		700	Property	0	
	Total I	Faciliti	es Acquisition, Construction and Improvement Services		0
5000	OTHE	R EXP	ENDITURES AND FINANCING USES		
	5100	Debt	Service		
		800	Other Objects	6,986,920	
		900	Other Uses of Funds	7,316,852	
		Total	Debt Service	14,303,772	
	5200	Interf	und Transfers - Out		
		900	Other Uses of Funds	0	
		Total	Interfund Transfers - Out	0	

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Function-Object Description		Amounts	
5300 Transfers Involving Component Units	0		
900 Other Uses of Funds  Total Transfers Involving Component Units	0		
5900 Budgetary Reserve			
800 Other Objects	995,249		
Total Budgetary Reserve	995,249		
Total Other Expenditures and Financing Uses		15,299,021	
TOTAL EXPENDITURES			103,777,571

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ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

#### SCHEDULE OF CASH AND INVESTMENTS (CAIN)

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06/30/2014 Estimate 06/30/2015 Projection **CASH AND SHORT-TERM INVESTMENTS** General Fund 11,000,000 11,000,000 Special Revenue Fund Athletic/School-Sponsored Extra Curricular Activities 0 0 0 0 Other Comptroller-Approved Special Revenue Fund Capital Projects Fund Capital Reserve Fund - §690 0 0 Capital Reserve Fund - §1431 0 0 Capital Projects Fund - Other 5,500,000 500,000 Debt Service Fund 0 0 Enterprise Fund (Food Service, Child Care) 112,000 112,000 Internal Service Fund Fiduciary Trust Fund (Investment, Pension) 112,000 110,000 Agency Fund 550,000 550,000 **Total Cash and Short-Term Investments** 17,274,000 12,272,000 LONG-TERM INVESTMENTS General Fund 0 0 Special Revenue Fund Athletic/School-Sponsored Extra Curricular Activities 0 0 Other Comptroller-Approved Special Revenue Fund 0 Capital Projects Fund Capital Reserve Fund - §690 0 0 Capital Reserve Fund - §1431 0 Capital Projects Fund - Other 0 Debt Service Fund 0 Enterprise Fund (Food Service, Child Care) 0 Internal Service Fund 0 0 Fiduciary Trust Fund (Investment, Pension) Agency Fund 0 0 **Total Long-Term Investments** 0 0 **TOTAL CASH AND INVESTMENTS** 17,274,000 12,272,000

### SCHEDULE OF INDEBTEDNESS (DEBT)

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	06/30/2014 Estimate	06/30/2015 Projection
LONG-TERM INDEBTEDNESS		
Extended Term Financing Agreements Payable	51,864,000	50,124,000
Other Long-Term Liabilities	0	0
Bonds Payable	91,262,749	85,846,488
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	2,827,834	2,754,943
Authority Lease Obligations	496,367	335,805
TOTAL LONG-TERM INDEBTEDNESS	146,450,950	139,061,236
SHORT-TERM PAYABLES		
General Fund	2,153,792	2,148,924
Other Funds	271,542	258,473
TOTAL SHORT-TERM PAYABLES	2,425,334	2,407,397
TOTAL INDEBTEDNESS	148,876,284	141,468,633

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## 2014-2015 Preliminary General Fund Budget (PDE-2028) PROPOSED VERSION

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Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance	0
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance	7,471,874
	Explanation: Explanation: 7.5% of budgeted expenditures; within limits set by legislation, and wihin range required by board policy.	
5900	Total Ending Fund Balance - Committed, Assigned, and Unassigned	7,471,874 995,249
5900	Budgetary Reserve  Explanation: Explanation: 1% of prior year's budgeted expenditures; amount available to cover contingencies, to avoid padding throughout	995,249
	the budget  Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	8,467,123
	Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation	0