LEA Name: Council Rock SD Class: 2 AUN Number: 122092353 County: Bucks

### FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

| General Fund Budget Approval                             |                     |
|--|---------------------|
| Date of Adoption of the General Fund Budget:             |                     |
| President of the Board - Original Signature Required     | (-)0-)4<br>Date     |
| Alma Havely - Nelnes                                     | 6-20-2024           |
| Secretary of the Board - Original Signature Required     | Date 6-20-2024      |
| Chief School Administrator - Original Signature Required | Date                |
| Anthony Rapp   | (215)944-1034 Extn: |
| Contact Person   | Telephone Extension |
| anthony.rapp@crsd.org                                    |                     |
| Email Address  |                     |

### CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2024-2025 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

| SCHOOL DISTRICT:   | COUNTY:  | AUN:   |
|--|--|--|
| Council Rock SD  | Bucks  | 122092353  |
| No school district shall approve an increase in real prope<br>ending unreserved undesignated fund balance (unassign<br>expenditures: | erty taxes unless it has adopted a<br>ned) less than the specified perce   | a budget that includes an estimated,<br>entage of its total budgeted |
| Total Budgeted Expenditures  | Fun  | d Balance % Limit<br>(less than)                                     |
| Less Than or Equal to \$11,999,999   |  | 12.0%  |
| Between \$12,000,000 and \$12,999,999  | ONE WITH COLUMN TO A SECURITY OF THE PROPERTY  | 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  | All the Ball and Ball and the second property and the property and the second second second second second second   | 10.0%  |
| Between \$16,000,000 and \$16,999,999  | The William of the Control of the Co | 9.5%   |
| Between \$17,000,000 and \$17,999,999  | The properties of the second s | 9.0%   |
| Between \$18,000,000 and \$18,999,999  | The fact of the fact of the same and all the fact of the contract of the fact of the contract of the fact of the f | 8.5%   |
| Greater Than or Equal to \$19,000,000  | Phild formers account to a principle with the Article and applying the philosophic account to the country of the country and t | 8.0%   |
| Did you raise property taxes in SY 2024-2025 (compared to 2023-2024 )  |  | Yes X  |
| Total Budgeted Expenditures  | understand on a number of the contribution of  | \$279588625  |
| Ending Unassigned Fund Balance   |  | \$15091340   |
| Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures  |  | 5.39%  |
| The Estimated Ending Unassigned Fund Balance is within the allowabl  | e limits.  | Yes X  |
| I hereby certify that the abo  | ove information is accurate and compl  | lete.  |
| SIGNATURE OF SUPERINTENDENT Haules   | DATE 6-20-21   | 024  |

DUE DATE: AUGUST 15, 2024

# FOR PUBLIC INSPECTION OF 2024-2025 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

Council Rock SD School District Name: Bucks County: **AUN Number:** 122092353

of Education. the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department 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

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

DUE DATE: SIGNATURE OF SCHOOL BOARD PRESIDENT IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET May 22, 2024

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AMOUNTS

Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

Mari

0820 Restricted Fund Balance 0810 Nonspendable Fund Balance

0830 Committed Fund Balance

0840 Assigned Fund Balance

0850 Unassigned Fund Balance

10,432,838 238,227

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources 7000 Revenue from State Sources

8000 Revenue from Federal Sources

9000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$277,641,099

\$304,819,965

215,158,647 60,650,414 1,832,038

16,507,801

\$27,178,8<u>66</u>

149,334 18,173

# 2024-2025 Final General Fund Budget

# LEA: 122092353 Council Rock SD

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Amount

| 145,012  | 8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals |
|--|--|
| 311,770  | 8514 Title I - Improving the Academic Achievement of the Disadvantaged                   |
| 120,000  | 8320 Energy Conservation Grants - TA and ECM   |
| \$60,650,414   | REVENUE FROM STATE SOURCES REVENUE FROM FEDERAL SOURCES                                  |
| 20,821,437   | 7820 State Share of Retirement Contributions   |
| <b>7</b> 2,180   | 7599 Other State Revenue Not Listed Elsewhere in the 7000 Series                         |
| 416,000  | 7505 Ready to Leam Block Grant   |
| 8,045,272  | 7340 State Property Tax Reduction Allocation   |
| 230,000  | 7330 Health Services (Medical, Dental, Nurse, Act 25)                                    |
| 1,002,981  | 7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy                   |
| 500,000  | 7312 Nonpublic and Charter School Pupil Transportation Subsidy                           |
| 1,400,000  |  |
| 6,589,526  | 7271 Special Education funds for School-Aged Pupils                                      |
| 30,000   | 7160 Tuition for Orphans Subsidy   |
| 4,482,657  | 7112 Basic Education Funding-Social Security   |
| 17,060,361   | 7111 Basic Education Funding-Formula   |
| Address the second seco |  |
| \$215,158,647  | REVENUE FROM LOCAL SOURCES   |
| 190,352  | 6990 Refunds and Other Miscellaneous Revenue   |
| 150,000  | 6980 Revenue from Community Services Activities  |
| 30,000   | 6940 Tuition from Patrons  |
| 45,000   | 6920 Contributions and Donations from Private Sources                                    |
| 450,544  | 6910 Rentals   |
| 1,800,000  | 6800 Revenues from Intermediary Sources / Pass-Through Funds                             |
| 93,623   | 6700 Revenues from LEA Activities  |
| 5,500,000  | 6500 Earnings on Investments   |
| 2,514,451  | 6400 Delinquencies on Taxes Levied / Assessed by the LEA                                 |
| 29,808,620   | 6150 Current Act 511 Taxes - Proportional Assessments                                    |
| 139,470  | 6140 Current Act 511 Taxes - Flat Rate Assessments                                       |
| 3,265  | 6114 Payments in Lieu of Current Taxes - State / Local                                   |
| 179,344  | 6113 Public Utility Realty Taxes   |
| 726,966  | 6112 Interim Real Estate Taxes   |
| 173,527,012  | 6111 Current Real Estate Taxes   |
|  | REVENUE EROM LOCAL SOLIDCES  |

Page 2

Estimated Revenues and Other Financing Sources: Detail

Page - 1 of 2

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Amount

| TOTAL ESTIMATED REVENUES AND OTHER SOURCES 2 | REVENUE FROM FEDERAL SOURCES | ning<br>: | 8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access) | 8517 Title IV - 21st Century Schools | REVENUE FROM FEDERAL SOURCES  8516 Title III - Language Instruction for English Learners and Immigrant Students |
|--|------------------------------|-----------|--|--------------------------------------|---|
| 277,641,099                                  | \$1,832,038                  | 40,000    | 1,150,000  | 22,297                               | 42,959  |

Estimated Revenues and Other Financing Sources: Detail

Page - 2 of 2

Page 3

Page - 1 of 3

Printed 5/20/2024 4:53:27 PM Council Rock SD

AUN: 122092353

Calculation Method: Act 1 Index (current): 5.3%

Approx. Tax Levy for Tax Rate Calculation: Amount of Tax Relief for Homestead Exclusions Total Approx. Tax Revenue: Approx. Tax Revenue from RE Taxes: \$185,247,439 \$181,572,284 \$173,527,012 \$8,045,272

Bucks

2023-24 Calculations 2024-25 Data a. Assessed Value e. Assessed Value of New Constr/ Renov d. Assessed Value c. 2022 STEB Market Value b. Real Estate Mills \$12,550,498,321 \$1,315,928,310 \$1,306,444,690 137.1567

\$179,187,642

\$179,187,642 100.00000%

i. Base Mills Subject to Index

137.1567

F

2024-25 Calculations

(a \* b)

f. 2023-24 Tax Levy

g. Percent of Total Market Value

h. Rebalanced 2023-24 Tax Levy

(f Total \* g)

(h / a \* 1000) if no reassessment

(h / (d-e) \* 1000) if reassessment

Calculation of Tax Rates and Levies Generated

k. Tax Levy Needed j. Weighted Avg. Collection Percentage

. 2024-25 Real Estate Tax Rate (Approx. Tax Levy \* g)

(k / d \* 1000)

m. Tax Levy Generated by Mills (I / 1000 \* d)

\$185,247,439

≡

n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills (n \* Est. Pct. Collection)

Rate

Total

2023-24 Data

\$1,306,444,690

\$12,550,498,321 \$1,315,928,310

\$179,187,642

100.000000%

\$179,187,642

97,92601%

\$185,247,439

\$185,247,439

140.7732

97.92601%

\$185,247,439

\$177,202,167

\$173,527,012

Page 4

# 2024-2025 Final General Fund Budget

AUN: 122092353 Council Rock SD

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Rate

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

Real Estate Tax Rate (RETR) Report

Page - 2 of 3

Calculation Method: Act 1 Index (current): 5.3%

Approx. Tax Revenue from RE Taxes:

\$173,527,012

Approx. Tax Levy for Tax Rate Calculation: Total Approx. Tax Revenue:

Amount of Tax Relief for Homestead Exclusions

\$8,045,272

\$181,572,284

\$185,247,439

Bucks

Total

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|--|---|--|---|
| •  |   | (t * Est. Pct. Collection)               |   |
| #A   | \$0   | u.Tax Revenue in Excess of Index         |   |
| •  |   | (if $(m > r)$ , $(m - r)$ )              |   |
| #O   | \$0   | t. Tax Levy In Excess of Index           |   |
|  |   | (If I > p Then No)                       |   |
|  | Yes   | s. Millage Rate within Index?            |   |
|  |   | /. (p / 1000 * d)                        | ₹ |
| \$190,054,262  | \$190,054,262   | r. Maximum Tax Levy Based On Index       |   |
|  |   | (if (1 > p), (1 - p))                    |   |
|  | 0.0000  | q. Mills In Excess of Index              |   |
|  |   | (i * (1 + Index))                        |   |
|  | 144.4260  | p. Maximum Mills Based On Index          |   |
| de a constitue des autoristas autoristas e erota telo que de destautada de parte a desar des esta con de desimination de la Medicana de la Me |   | index Maximums                           | - |

Page 8

# Information Related to Property Tax Relief

<

| The second secon | Median Assessed Value of Homestead Properties | Number of Homestead/Farmstead Properties | Assessed Value Exclusion per Homestead |
|--|---|--|--|
|  |   | 19079                                    | \$2,995.47                             |

\$39,400

19079

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code Page - 3 of 3

Act 1 Index (current): 5,3%

Calculation Method:

Amount of Tax Relief for Homestead Exclusions Approx. Tax Revenue from RE Taxes:

Approx. Tax Levy for Tax Rate Calculation: Total Approx. Tax Revenue:

\$173,527,012

\$181,572,284 \$8,045,272

\$185,247,439

Bucks

Rate

Amount of Tax Relief from State/Local Sources Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions State Property Tax Reduction Allocation used for. Homestead Exclusions \$8,045,272 8 Lowering RE Tax Rate

Total

8

\$8,045,272

\$8,045,272

Local Education Agency Tax Data

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

Page - 1 of 1

### CODE

| (511 Limit)                           | Mills                | Market Value   | ¥  |                             |  |             |
|---------------------------------------|----------------------|--|--|-----------------------------|--|-------------|
| 150,605,980                           | 12                   | 12,550,498,321 X   | Act 511 Tax Limit ->                             | Act 511                     |  |             |
| 29,948,090                            |                      |  |  |                             | Total Act 511, Current Taxes                           |             |
| 29,808,620                            | 29,808,620           |  |  | Assessments                 | Total Current Act 511 Taxes - Proportional Assessments |             |
| 0                                     | 0                    | 0  | 0  | sessments                   | Current Act 511 Taxes, Other Proportional Assessments  | 6159        |
| 0                                     | 0                    | 0.000  | 0.000  |                             | Current Act 511 Mercantile Taxes                       | 6157        |
| 0                                     | 0                    | 0.000%   | 0.000%   | ercentage                   | Current Act 511 Mechanical Device Taxes – Percentage   | 6156        |
| 0                                     | 0                    | 0.000  | 0.000  |                             | Current Act 511 Business Privilege Taxes               | 6155        |
| Φ                                     | 0                    | 0.000%   | 0.000%   |                             | Current Act 511 Amusement Taxes                        | 6154        |
| 3,950,701                             | 3,950,701            | 0.000%   | 0.500%   |                             | Current Act 511 Real Estate Transfer Taxes             | 6153        |
| 4,357,919                             | 4,357,919            | 0.000  | 400.00000  |                             | Current Act 511 Occupation Taxes                       | 6152        |
| 21,500,000                            | 21,500,000           | 0.000%   | 0.500%   |                             | Current Act 511 Earned Income Taxes                    | 6151        |
| Estimated Revenue                     | Tax Levy             | Add'l Rate (if appl.)  | Rate   | <u>nents</u>                | Current Act 511 Taxes – Proportional Assessments       | 6750        |
| 139,470                               | 139,470              | The control of the co |  | sessments                   | Total Current Act 511 Taxes - Flat Rate Assessments    | }<br>}.     |
|                                       | 0                    | \$0.00   | \$0.00   | sments                      | Current Act 511 Taxes, Other Flat Rate Assessments     | 6149        |
| 0                                     | 0                    | \$0.00   | \$0.00   | lat Rate                    | Current Act 511 Mechanical Device Taxes Flat Rate      | 6146        |
| 0                                     | 0                    | \$0.00   | \$0.00   | lat Rate                    | Current Act 511 Business Privilege Taxes – Flat Rate   | 6145        |
| 0                                     | 0                    | \$0.00   | \$0.00   |                             | Current Act 511 Trailer Taxes                          | 6144        |
| 139,470                               | 139,470              | \$0.00   | \$5.00   |                             | Current Act 511 Local Services Taxes                   | 6143        |
| 0                                     | 0                    | \$0.00   | \$0.00   | W                           | Current Act 511 Occupation Taxes - Flat Rate           | 6142        |
| 0                                     | 0                    | \$0.00   | \$0.00   |                             | Current Act 511 Per Capita Taxes                       | 6141        |
| Estimated Revenue                     | Tax Levy             | Add'l Rate (if appl.)  | Rate   | lts                         | Current Act 511 Taxes - Flat Rate Assessments          | 6140        |
| 0                                     |                      |  | \$0.00   |                             | Current Per Capita Taxes, Section 679                  | 6120        |
| Estimated Revenue                     |                      |  | Rate   |                             |  |             |
| = 173,527,012                         | 7 X 97.92601%        | ,272 = 177,202,167 X   | - 8,045,272                                      | 185,247,439                 | 1,315,928,310  | Totals:     |
|                                       | 97.92601%            |  |  | 185,247,439                 | 1,315,928,310 140.7732                                 | Bucks       |
| Net Tax Revenue<br>Generated By Mills | id Percent Collected | if for Tax Levy Minus Homestead<br>ons Exclusions  | Amount of Tax Relief for<br>Homestead Exclusions | Tax Levy Generated by Mills | Ounty Name Taxable Assessed Value Real Estate Mills    | County Name |
|                                       |                      |  |  |                             |  | 244         |

Page 10

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Tax Functio 6153 6152 6151 Current Act 511 Earned Income Taxes 6143 Current Act 511 Local Services Taxes Current Act 511 Taxes - Proportional Assessments Current Act 511 Taxes - Flat Rate Assessments Current Act 511 Occupation Taxes Current Act 511 Real Estate Transfer Taxes Current Real Estate Taxes Bucks Description 2023-24 (Rebalanced) Tax Rate Charged in: 400.0000 0.500% 137.1567 0.500% \$5.00 2024-25 400.00000 140.7732 0.500% 0.500% \$5.00 Percent Change in Rate 0.00% 0.00% 0.00% 0.00% 2.64% Less than or equal to index Yes Yes Yes Yes Yes index 5.3% 5.3% 5.3% 5.3% 5.3% 2023-24 (Rebalanced) Additional Tax Rate Charged in: 2024-25 Percent Change in Rate Less than or equal to Index

Page - 1 of 1

Amount

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# Total Instruction

| 2100 Support Services - Students            |  |
|---|--|
| 2200 Support Services - Instructional Staff |  |
| 2300 Support Services - Administration      |  |
| 2400 Support Services - Pupil Health        |  |
| 2500 Support Services - Business            |  |
| )   |  |

# Total Support Se

# 3200 Student Activities

# Total Operation of Non-Instructional Services 3300 Community Services

| ı On  | 5000 C                                     |
|---|--|
| 5100 Debt Service / Other Expenditures and Financing Uses | 5000 Other Expenditures and Financing Uses |

| 1 | 5200              |  |
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| • | d Transfers - Out |  |
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# 5900 Budgetary Reserve

# Total Other Expenditures and Financing Uses Total Estimated Expenditures and Other Financing Uses

Page 9

# 2800 Suppor 2900 Other \$ 2600 Ope 2700 Stud

# 2000 Support

| ort Services                                | \$171,002,800 |
|---|---------------|
| Support Services - Students                 |               |
| Support Services - Instructional Staff      | 9,292,763     |
| Support Services - Administration           | 7,721,701     |
| Support Services - Pupil Health             | 11,312,333    |
| Support Services - Business                 | 2,973,740     |
| Operation and Maintenance of Plant Services | 1,793,749     |
| Student Transportation Services             | 19,932,320    |

| 20 211 502 | 19,180,103 | 19,932,320 | 1,793,749 | 2,973,740 | 11,312,333 | 7,721,701 | 9,292,763 |  |
|------------|------------|------------|-----------|-----------|------------|-----------|-----------|--|

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| \$82,492,882 |     |  |
|--------------|-----|--|
| 108,612      | · · |  |
| 10,177,561   |     |  |
| 19,180,103   |     |  |
| 19,932,320   |     |  |
| 1,793,749    |     |  |
| 2,973,740    |     |  |
| 11,312,333   |     |  |
| 7,721,701    |     |  |
| 9,292,763    |     |  |

| \$82,492,882 | 108,612 | 10,177,561 | 19,180,103 | 19,932,320 | 1,793,749 | 2,973,740 |  |
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| 3,658,974<br>181,334   | \$82,492,882 |         | 10,177,561 | 19,180,103       | 19,932,320 |   |
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| Page 12                |              |         |            |                  |            |   |
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|                        |              |         |            |                  |            |   |
|                        |              |         |            |                  |            |   |

\$3,840,308

\$279,454,921 \$21,438,851

20,683,851

255,000

500,000

Page - 1 of 4

Amount

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Description

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Council Rock SD

2024-2025 Final General Fund Budget

### 2000 Support Services 1000 Instruction 2100 Support Services - Students Total Other Instructional Programs - Elementary / Secondary 1400 Other Instructional Programs - Elementary / Secondary Total Vocational Education 1300 Vocational Education Total Special Programs - Elementary / Secondary Total Regular Programs - Elementary / Secondary 1200 Special Programs - Elementary / Secondary 1100 Regular Programs - Elementary / Secondary 600 Supplies 500 Other Purchased Services 400 Purchased Property Services 200 Personnel Services - Employee Benefits 100 Personnel Services - Salaries 600 Supplies 500 Other Purchased Services 400 Purchased Property Services 300 Purchased Professional and Technical Services 500 Other Purchased Services 300 Purchased Professional and Technical Services 200 Personnel Services - Employee Benefits 100 Personnel Services - Salaries 800 Other Objects 700 Property 600 Supplies 500 Other Purchased Services 400 Purchased Property Services 300 Purchased Professional and Technical Services 200 Personnel Services - Employee Benefits 100 Personnel Services - Salaries 800 Other Objects 700 Property 600 Supplies 400 Purchased Property Services 300 Purchased Professional and Technical Services 200 Personnel Services - Employee Benefits 500 Other Purchased Services 100 Personnel Services - Salaries \$171,682,880 \$109,693,009 \$57,817,705 \$1,623,901 \$2,548,265 30,495,052 37,791,104 65,059,516 19,868,448 3,279,382 5,829,524 3,776,916 3,183,389 2,548,265 2,506,603 1,514,405 2,135,224 365,212 963,652 544,125 116,473 125,067 62,279 514,326 45,600 94,853 70,588 22,000 16,965 12,500 1,500 200 3,500 3,200

Page 13

23,025

Property Other Objects

# 2024-2025 Final General Fund Budget

# LEA: 122092353 Council Rock SD

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Estimated Expenditures and Other Financing Uses: Detail

Page - 2 of 4

# Description

| 100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services 400 Purchased Professional and Technical Services 500 Other Purchased Services 600 Supplies 700 Property 800 Other Objects  Total Support Services - Business 200 Personnel Services - Salaries 200 Personnel Services - Salaries 200 Personnel Services - Salaries 200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services Page 11 | 2400 Support Services - Pupil Health  100 Personnel Services - Salaries  200 Personnel Services - Employee Benefits  300 Purchased Professional and Technical Services  400 Purchased Property Services  500 Other Purchased Services  600 Supplies  700 Property  800 Other Objects  Total Support Services - Pupil Health | 2300 Support Services - Administration  100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services 400 Purchased Property Services 500 Other Purchased Services 600 Supplies 700 Property 800 Other Objects  Total Support Services - Administration | 2200 Support Services - Instructional Staff  100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services 400 Purchased Property Services 500 Other Purchased Services 600 Supplies 700 Property 800 Other Objects  Total Support Services - Instructional Staff | Description Total Support Services - Students |
|---|---|--|--|---|
| 1,027,668 615,217 70,000 26,164 27,500 20,100 4,000 3,100 \$1,793,749 4,189,572 2,542,716 1,004,059   | 1,758,284<br>1,069,189<br>56,442<br>2,350<br>28,942<br>51,748<br>1,000<br>5,785   | 5,993,968<br>3,426,955<br>821,045<br>14,560<br>251,415<br>421,274<br>6,000<br>377,116<br><b>\$11,312,333</b>   | 4,297,227<br>2,580,731<br>124,819<br>3,449<br>67,315<br>572,746<br>2,150<br>73,264<br><b>\$7,721,701</b>   | Amount \$9,292,763                            |

Page 14

Page - 3 of 4

# Printed 5/20/2024 4:53:33 PM LEA: 122092353 Council Rock SD

600 Supplies 500 Other Purchased Services 700 Property 400 Purchased Property Services

\$19,932,320

1,026,496

3,353,006

540,000

49,000

7,668,658

Amount

585,309

16,299,500

431,917

787,805

# 2700 Student Transportation Services Total Operation and Maintenance of Plant Services

800 Other Objects

400 Purchased Property Services 200 Personnel Services - Employee Benefits 100 Personnel Services - Salaries

600 Supplies 500 Other Purchased Services

# 700 Property

200 Personnel Services - Employee Benefits

500 Other Purchased Services

700 Property

800 Other Objects

500 Other Purchased Services

800 Other Objects

# Total Other Support Services

# 3000 Operation of Non-Instructional Services

# 3200 Student Activities

# **Total Student Activities**

100 Personnel Services - Salaries

200 Personnel Services - Employee Benefits

\$19,180,103 2,065,779 2,030,311 501,135 133,250

2800 Support Services - Central Total Student Transportation Services

100 Personnel Services - Salaries

400 Purchased Property Services 300 Purchased Professional and Technical Services

600 Supplies

Total Support Services - Central

# 2900 Other Support Services

Total Support Services

100 Personnel Services - Salaries

200 Personnel Services - Employee Benefits

300 Purchased Professional and Technical Services

400 Purchased Property Services

600 Supplies 500 Other Purchased Services

800 Other Objects 700 Property

# 3300 Community Services

300 Purchased Professional and Technical Services

Page 12

783,900 292,726

651,600

\$10,177,561 2,924,000 1,403,925 100,000 25,320

Page 15

8,612

\$108,612

\$82,492,882

1,960,351

898,636

155,877

63,925

\$3,658,974 200,423 22,232 74,000

283,530

67,827 28,307

1,500

Page - 4 of 4

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| 700 Property | 600 Supplies | 500 Other Purchased Services | Description | - 111100 OF OF COST T.00.00 F M |
|--------------|--------------|------------------------------|-------------|---------------------------------|
|              |              |                              |             |                                 |
|              |              |                              |             |                                 |
|              |              |                              |             |                                 |

| 5000 Other Expenditures and Financing Uses   | Total Operation of Non-Instructional Services | Total Community Services | 800 Other Objects | 700 Property | 600 Supplies | 500 Other Purchased Services |
|--|---|--------------------------|-------------------|--------------|--------------|------------------------------|
| is the first of the second of  |   |                          |                   |              |              |                              |
|  |   |                          |                   |              |              |                              |
| 1  |   |                          |                   |              |              |                              |
|  |   |                          |                   |              |              |                              |
|  |   |                          |                   |              |              |                              |
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|  | <br>  | *                        |                   |              |              |                              |
| 1  |   |                          |                   |              |              |                              |
| The state of the s | ٠   | :                        |                   |              |              |                              |
|  |   |                          |                   |              |              |                              |
|  | :   |                          |                   |              |              |                              |
|  |   |                          |                   |              |              |                              |
|  |   |                          |                   |              |              |                              |
|  |   |                          |                   |              |              |                              |
| \$3,840,308  | \$161,334                                     | 5,000                    | 1,500             | 21,000       | 56,200       | Amount                       |

| 000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | 5200 Interfund Transfers - Out | Total Debt Service / Other Expenditures and Financing Uses | 800 Other Objects | 5100 Debt Service / Other Expenditures and Financing Uses | • |
|---|--------------------------------|--|-------------------|---|---|
|   |                                |  |                   |   |   |
|   | \$255,000                      | 255,000  |                   |   |   |

| 5200 Interfund Transfers - Out              |   |
|---|---|
| 900 Other Uses of Funds                     |   |
| Total Interfund Transfers - Out             | 《《···································   |
| 5900 Budgetary Reserve                      |   |
| 800 Other Objects                           |   |
| Total Budgetary Reserve                     | 化邻甲烷 医骨髓 经通过的 医线线 计一致 医多种性 医骨髓 经基础的 医人名 医人名 医大手 医二氏试验检尿病 医多种性 医多种性 医多种性 医多种性 医多种性 医多种性 医多种性 医多种性  |
| Total Other Expenditures and Financing Uses | Tustes in the contract of the |

| ancing Uses |
|-------------|
|             |
|             |

Schedule Of Cash And Investments (CAIN)

### Page - 1 of 2

|                       |   | Public Purpose (Expendable) Trust Fund                       |
|-----------------------|---|--|
| uomaniza ezozoan      |   | General Fund   |
| ORIONIONE BASINATION  | 06/30/2024 Estimate                     | Long-Term Investments  |
| \$51,050,000          | \$61,855,000                            | Total Cash and Short-Term Investments                        |
| 380,000               | **************************************  | Permanent Fund   |
| 350 000               | 350 000                                 | Other Agency Fund  |
| 1 200                 | 1 200 000                               | Activity Fund  |
|                       |   | Pension Trust Fund   |
|                       |   | Investment Trust Fund  |
| 2,000,000             | \$,000 \$,000                           | Private Purpose Trust Fund                                   |
| 2 200                 | 3 000 000                               | Internal Service Fund  |
|                       |   | Other Enterprise Funds                                       |
| 1,300,000             | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | Child Care Operations Fund                                   |
| 1 200 000             | 1 500 nnn                               | Food Service / Cafeteria Operations Fund                     |
| 4 300 000             | 808 000                                 | Debt Service Fund  |
| £ 000 000             | 14 000 000                              | Other Capital Projects Fund                                  |
| 40,000,000            | 16 000 000                              | Capital Reserve Fund - § 1431                                |
|                       |   | Capital Reserve Fund - § 690, §1850                          |
|                       |   | Athletic / School-Sponsored Extra Curricular Activities Fund |
|                       |   | Other Comptroller-Approved Special Revenue Funds             |
| 30,000,000            | איישטעי,שטט                             | Public Purpose (Expendable) Trust Fund                       |
| 06/30/2025 Projection | 06/30/2024 Estimate                     | General Fund   |
| rage -                |   | Cash and Short-Term Investments                              |

Page 17

Other Agency Fund Activity Fund Pension Trust Fund

Private Purpose Trust Fund Investment Trust Fund

Internal Service Fund Other Enterprise Funds Child Care Operations Fund

Food Service / Cafeteria Operations Fund

Debt Service Fund Other Capital Projects Fund

Capital Reserve Fund - § 1431 Capital Reserve Fund - § 690, §1850

Athletic / School-Sponsored Extra Curricular Activities Fund Other Comptroller-Approved Special Revenue Funds

Long-Term Investments

Permanent Fund

Total Long-Term Investments

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

06/30/2024 Estimate

06/30/2025 Projection

Page - 2 of 2

\$51,050,000

# LEA: 122092353 Council Rock SD

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Page - 1 of 6

| FIRITURE SIZVIZUZE 4 4:50:50 FIRI  |  |                       |
|--|--|-----------------------|
| Long-Term Indebtedness   | 06/30/2024 Estimate  | 06/30/2025 Projection |
| General Fund   |  |                       |
| 0510 Bonds Payable   | 249,530,000  | 248,710,000           |
| 0520 Extended-Term Financing Agreements Payable  |  |                       |
| 0530 Lease and Other Right-To-Use Obligations  |  |                       |
| 0540 Accumulated Compensated Absences  | 4,895,520  | 4,405,968             |
| 0550 Authority Lease Obligations   |  |                       |
| 0560 Other Post-Employment Benefits (OPEB)   | 8,893,654  | 8,000,000             |
| 0599 Other Noncurrent Liabilities  |  |                       |
|  | \$263,319,174  | \$261,115,968         |
| Public Purpose (Expendable) Trust Fund   | Object of the control |                       |
| 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)   |  |                       |
|  |  |                       |
|  |  |                       |
| the design of the extension of the second of the extension of the extensio | with examinate and a countries of countries of the countr |                       |
| 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)   |  |                       |
|  |  |                       |
| Total Other Comptroller-Approved Special Revenue Funds   |  |                       |
|  | Common community of the first transfer of th |                       |
| 0510 Bonds Payable   |  |                       |
| 0520 Extended-Term Financing Agreements Payable  |  |                       |
| 0530 Lease and Other Right-To-Use Obligations  |  |                       |
| 0540 Accumulated Compensated Absences  |  |                       |
|  |  |                       |

Page 19

0560 Other Post-Employment Benefits (OPEB)
0599 Other Noncurrent Liabilities

0550 Authority Lease Obligations

# 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

# Capital Reserve Fund - § 1431 Total 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)

Page 20

0599 Other Noncurrent Liabilities

# Total Capital Reserve Fund - § 1431

0510 Bonds Payable

Other Capital Projects Fund

0520 Extended-Term Financing Agreements Payable

0530 Lease and Other Right-To-Use Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

# Total Other Capital Projects Fund

### Debt Service Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease and Other Right-To-Use Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Debt Service Fund

Page - 2 of 6

06/30/2025 Projection

# 06/30/<u>2</u>024 Estimate

06/30/2025 Projection

Page - 3 of 6

Schedule Of Indebtedness (DEBT)

# 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)

Page 21

0599 Other Noncurrent Liabilities

# Other Enterprise Funds

**Total 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 Other Enterprise Funds

# Internal Service Fund

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

# Total Internal Service Fund

06/30/2024 Estimate

06/30/2025 Projection

Page - 4 of 6

# 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)

Page 22

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

- 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

06/30/2024 Estimate

06/30/2025 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
- 0599 Other Noncurrent Liabilities 0560 Other Post-Employment Benefits (OPEB)

# Total Other Agency Fund Permanent 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

Page - 6 of 6

06/30/2024 Estimate

06/30/2025 Projection

Short-Term Payables

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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

Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS

\$263,319,174

\$261,115,968

Page 21

| \$26,032,551   | Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve |
|--|---|
|  |   |
| 500,000  | 5900 Budgetary Reserve  |
|  |   |
| \$25,365,044   | Total Ending Fund Balance - Committed, Assigned, and Unassigned                               |
| 15,225,044   | 0850 Unassigned Fund Balance  |
| 140,000  | 0840 Assigned Fund Balance  |
| 10,000,000   | 0830 Committed Fund Balance   |
| 18,1/3   | 0820 Restricted Fund Balance  |
| 143,304  | 0810 Nonspendable Fund Balance  |
| COLIDORAL VICTORIA DE LA COLIDORA DEL COLIDORA DE LA COLIDORA DEL COLIDORA DE LA COLIDORA DEL COLIDORA DE LA COLIDORA DEL COLIDORA DEL COLIDORA DE LA COLIDORA DEL COLIDORA DELICADA DEL COLIDORA DEL COLIDORA DEL COLIDORA DEL COLIDORA DEL COL | Account Description   |
| A  |   |

Page 25

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Page - 1 of 1

| Val Number | <u>Description</u>   | <u>Justification</u>   |
|------------|--|--|
| 5320       | Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2800, Object 100: \$2,030,311.00 Function 2800, Object 200: \$2,065,779.00 | Employer post-employment payments to 403B and HRA accounts coded to 2830 Human Resources |
| 8060       | Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.   | Board Approved Reserve for unanticipated expenses.                                       |
| 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.  | Board policy of minimum of 8% Unassigned Fund Balance                                    |
| 8150       | Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.  | Committed Fund balance per Board policy  |
| 8160       | Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.   | Assigned Fund balance per Board policy   |

LEA: 122092353 Council Rock SD

Printed 6/24/2024 11:30:27 AM Page - 1 of 1

<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 Balance149,3340820 Restricted Fund Balance18,173

0830 Committed Fund Balance 10,432,838

0840 Assigned Fund Balance 238,227

0850 Unassigned Fund Balance 16,507,801

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

**Estimated Revenues And Other Financing Sources** 

6000 Revenue from Local Sources 215,158,647
7000 Revenue from State Sources 60,650,414

8000 Revenue from Federal Sources 1,832,038

9000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources \$277.641.099

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$304,819,965

\$27,178,866

**REVENUE FROM LOCAL SOURCES** 

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### <u>Amount</u>

| 6111 Current Real Estate Taxes   | 173,527,012   |
|--|---------------|
| 6112 Interim Real Estate Taxes   | 726,966       |
| 6113 Public Utility Realty Taxes   | 179,344       |
| 6114 Payments in Lieu of Current Taxes - State / Local                                   | 3,265         |
| 6140 Current Act 511 Taxes - Flat Rate Assessments                                       | 139,470       |
| 6150 Current Act 511 Taxes - Proportional Assessments                                    | 29,808,620    |
| 6400 Delinquencies on Taxes Levied / Assessed by the LEA                                 | 2,514,451     |
| 6500 Earnings on Investments   | 5,500,000     |
| 6700 Revenues from LEA Activities  | 93,623        |
| 6800 Revenues from Intermediary Sources / Pass-Through Funds                             | 1,800,000     |
| 6910 Rentals   | 450,544       |
| 6920 Contributions and Donations from Private Sources                                    | 45,000        |
| 6940 Tuition from Patrons  | 30,000        |
| 6980 Revenue from Community Services Activities  | 150,000       |
| 6990 Refunds and Other Miscellaneous Revenue   | 190,352       |
| REVENUE FROM LOCAL SOURCES   | \$215,158,647 |
| REVENUE FROM STATE SOURCES   |               |
| 7111 Basic Education Funding-Formula   | 17,060,361    |
| 7112 Basic Education Funding-Social Security   | 4,482,657     |
| 7160 Tuition for Orphans Subsidy   | 30,000        |
| 7271 Special Education funds for School-Aged Pupils                                      | 6,589,526     |
| 7311 Pupil Transportation Subsidy  | 1,400,000     |
| 7312 Nonpublic and Charter School Pupil Transportation Subsidy                           | 500,000       |
| 7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy                   | 1,002,981     |
| 7330 Health Services (Medical, Dental, Nurse, Act 25)                                    | 230,000       |
| 7340 State Property Tax Reduction Allocation   | 8,045,272     |
| 7505 Ready to Learn Block Grant  | 416,000       |
| 7599 Other State Revenue Not Listed Elsewhere in the 7000 Series                         | 72,180        |
| 7820 State Share of Retirement Contributions   | 20,821,437    |
| REVENUE FROM STATE SOURCES   | \$60,650,414  |
| REVENUE FROM FEDERAL SOURCES   |               |
| 8320 Energy Conservation Grants - TA and ECM   | 120,000       |
| 8514 Title I - Improving the Academic Achievement of the Disadvantaged                   | 311,770       |
| 8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals | 145,012       |
|  | Page 28       |

LEA: 122092353 Council Rock SD

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|   | <u>Amount</u> |
|---|---------------|
| REVENUE FROM FEDERAL SOURCES  8516 Title III - Language Instruction for English Learners and Immigrant Students | 42,959        |
| 8517 Title IV - 21st Century Schools  | 22,297        |
| 8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)                          | 1,150,000     |
| 8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program                           | 40,000        |
| REVENUE FROM FEDERAL SOURCES  | \$1,832,038   |
| TOTAL ESTIMATED REVENUES AND OTHER SOURCES  | 277,641,099   |

Page - 1 of 3

### AUN: 122092353 **Council Rock SD**

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Act 1 Index (current): 5.3%

**Calculation Method:** 

Rate

|                 | \$173,527,012      | ox. Tax Revenue from RE Taxes:                       |
|-----------------|--------------------|--|
|                 | <u>\$8,045,272</u> | unt of Tax Relief for Homestead Exclusions           |
|                 | \$181,572,284      | Approx. Tax Revenue:                                 |
|                 | \$185,247,439      | ox. Tax Levy for Tax Rate Calculation:               |
| Tota            | Bucks              |  |
|                 |                    | 2023-24 Data   |
| \$1,306,444,69  | \$1,306,444,690    | a. Assessed Value                                    |
|                 | 137.1567           | b. Real Estate Mills                                 |
|                 |                    | 2024-25 Data   |
| \$12,550,498,32 | \$12,550,498,321   | c. 2022 STEB Market Value                            |
| \$1,315,928,31  | \$1,315,928,310    | d. Assessed Value                                    |
| \$              | \$0                | e. Assessed Value of New Constr/ Renov               |
|                 |                    | 2023-24 Calculations                                 |
| \$179,187,64    | \$179,187,642      | f. 2023-24 Tax Levy                                  |
|                 |                    | (a * b)  |
|                 |                    | 2024-25 Calculations                                 |
| 100.000009      | 100.00000%         | g. Percent of Total Market Value                     |
| \$179,187,64    | \$179,187,642      | h. Rebalanced 2023-24 Tax Levy                       |
|                 |                    | (f Total * g)  |
|                 | 137.1567           | i. Base Mills Subject to Index                       |
|                 |                    | (h / a * 1000) if no reassessment                    |
|                 |                    | (h / (d-e) * 1000) if reassessment                   |
|                 |                    | Calculation of Tax Rates and Levies Generated        |
| 97.926019       | 97.92601%          | j. Weighted Avg. Collection Percentage               |
| \$185,247,43    | \$185,247,439      | k. Tax Levy Needed                                   |
|                 |                    | (Approx. Tax Levy * g)                               |
|                 | 140.7732           | I. 2024-25 Real Estate Tax Rate                      |
|                 |                    | (k / d * 1000)                                       |
| \$185,247,43    | \$185,247,439      | m. Tax Levy Generated by Mills                       |
|                 |                    | (I / 1000 * d)                                       |
| \$177,202,16    |                    | n. Tax Levy minus Tax Relief for Homestead Exclusion |
|                 |                    | (m - Amount of Tax Relief for Homestead Exclusion    |
| \$173,527,01    |                    | o. Net Tax Revenue Generated By Mills                |
| Page 30         | D-                 | (n * Est. Pct. Collection)                           |

Page - 2 of 3

Total

\$0

\$0

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Act 1 Index (current): 5.3%

IV.

Rate **Calculation Method:** 

\$173,527,012 Approx. Tax Revenue from RE Taxes:

\$8,045,272 **Amount of Tax Relief for Homestead Exclusions** \$181,572,284 **Total Approx. Tax Revenue:** 

\$185,247,439

Approx. Tax Levy for Tax Rate Calculation: **Bucks** 

| Index Maximums                     |               |               |
|------------------------------------|---------------|---------------|
| p. Maximum Mills Based On Index    | 144.4260      |               |
| (i * (1 + Index))                  |               |               |
| q. Mills In Excess of Index        | 0.0000        |               |
| (if (l > p), (l - p))              |               |               |
| r. Maximum Tax Levy Based On Index | \$190,054,262 | \$190,054,262 |
| (p / 1000 * d)                     |               |               |
|                                    |               |               |

Yes

\$0

\$0

Information Related to Property Tax Relief

s. Millage Rate within Index?

(If I > p Then No) t. Tax Levy In Excess of Index

(if (m > r), (m - r))

u.Tax Revenue In Excess of Index

(t \* Est. Pct. Collection)

|    | Assessed Value Exclusion per Homestead        | \$2,995.47 |          |
|----|---|------------|----------|
| v. | Number of Homestead/Farmstead Properties      | 19079      | 19079    |
|    | Median Assessed Value of Homestead Properties |            | \$39,400 |

**Council Rock SD** 

Real Estate Tax Rate (RETR) Report

Page - 3 of 3

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

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Act 1 Index (current): 5.3%

AUN: 122092353

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$173,527,012

Amount of Tax Relief for Homestead Exclusions \$8,045,272

Total Approx. Tax Revenue: \$181,572,284

Approx. Tax Levy for Tax Rate Calculation: \$185,247,439

Bucks Total

State Property Tax Reduction Allocation used for: Homestead Exclusions \$8,045,272 Lowering RE Tax Rate \$0 \$8,045,272

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions \$0 \$0

Amount of Tax Relief from State/Local Sources \$8,045,272

Council Rock SD

**Local Education Agency Tax Data** 

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

Page - 1 of 1

CODE

LEA: 122092353

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| 6111 <u>Curre</u> | ent Real Estate Taxes                                     | Amount of T              | ax Relief for       | Tax Levy Minu        | s Homestead       | Net Tax Revenue            |
|-------------------|---|--------------------------|---------------------|----------------------|-------------------|----------------------------|
| County Nam        | ne Taxable Assessed Value Real Estate Mills Tax Levy Gene | rated by Mills Homestead | <u>  Exclusions</u> | Exclus               | sions Percent Co  | llected Generated By Mills |
| Bucks             | 1,315,928,310 140.7732                                    | 185,247,439              |                     |                      | 97.               | 92601%                     |
| Totals:           | 1,315,928,310   | 185,247,439 -            | 8,045,272           | =                    | 177,202,167 X 97. | 92601% = 173,527,012       |
|                   |   | Rati                     | 9                   |                      |                   | Estimated Revenue          |
| 6120              | Current Day Conita Toyon Section 670                      |                          | _                   |                      |                   |                            |
| 6120              | Current Per Capita Taxes, Section 679                     | \$0.0                    |                     |                      |                   | 0                          |
| 6140              | Current Act 511 Taxes – Flat Rate Assessments             | Rate                     | _                   | dd'l Rate (if appl.) | <u>Tax Levy</u>   | Estimated Revenue          |
| 6141              | Current Act 511 Per Capita Taxes                          | \$0.0                    | 0                   | \$0.00               | 0                 | 0                          |
| 6142              | Current Act 511 Occupation Taxes – Flat Rate              | \$0.0                    | )                   | \$0.00               | 0                 | 0                          |
| 6143              | Current Act 511 Local Services Taxes                      | \$5.0                    | 0                   | \$0.00               | 139,470           | 139,470                    |
| 6144              | Current Act 511 Trailer Taxes                             | \$0.0                    | )                   | \$0.00               | 0                 | 0                          |
| 6145              | Current Act 511 Business Privilege Taxes – Flat Rate      | \$0.0                    | 0                   | \$0.00               | 0                 | 0                          |
| 6146              | Current Act 511 Mechanical Device Taxes – Flat Rate       | \$0.0                    | 0                   | \$0.00               | 0                 | 0                          |
| 6149              | Current Act 511 Taxes, Other Flat Rate Assessments        | \$0.0                    | 0                   | \$0.00               | 0                 | 0                          |
|                   | Total Current Act 511 Taxes – Flat Rate Assessments       |                          |                     |                      | 139,470           | 139,470                    |
| 6150              | Current Act 511 Taxes – Proportional Assessments          | Rate                     | <u> A</u>           | dd'l Rate (if appl.) | Tax Levy          | Estimated Revenue          |
| 6151              | Current Act 511 Earned Income Taxes                       | 0.500%                   | 6                   | 0.000%               | 21,500,000        | 21,500,000                 |
| 6152              | Current Act 511 Occupation Taxes                          | 400.0000                 | 0                   | 0.000                | 4,357,919         | 4,357,919                  |
| 6153              | Current Act 511 Real Estate Transfer Taxes                | 0.500%                   | 6                   | 0.000%               | 3,950,701         | 3,950,701                  |
| 6154              | Current Act 511 Amusement Taxes                           | 0.000%                   | 6                   | 0.000%               | 0                 | 0                          |
| 6155              | Current Act 511 Business Privilege Taxes                  | 0.00                     | 0                   | 0.000                | 0                 | 0                          |
| 6156              | Current Act 511 Mechanical Device Taxes – Percentage      | 0.000%                   | 6                   | 0.000%               | 0                 | 0                          |
| 6157              | Current Act 511 Mercantile Taxes                          | 0.00                     | 0                   | 0.000                | 0                 | 0                          |
| 6159              | Current Act 511 Taxes, Other Proportional Assessments     |                          | )                   | 0                    | 0                 | 0                          |
|                   | Total Current Act 511 Taxes – Proportional Assessments    |                          |                     |                      | 29,808,620        | 29,808,620                 |
|                   | Total Act 511, Current Taxes                              |                          |                     |                      |                   | 29,948,090                 |
|                   |   | Act 511 Tax Limit        | >                   | 12,550,498,321       | I X 12            | 150,605,980                |
|                   |   |                          |                     | Market Value         | e Mills           | (511 Limit)                |

Comparison of Tax Rate Changes to Index

2024-2025 Final General Fund Budget

LEA: 122092353 Council Rock SD

Printed 6/24/2024 11:30:34 AM

Page - 1 of 1

| Tax          |  | Tax Rate Ch             | arged in: | Percent           | Less than            |       | Additional<br>Charg     |         | Percent           | Less than            |
|--------------|--|-------------------------|-----------|-------------------|----------------------|-------|-------------------------|---------|-------------------|----------------------|
| Functio<br>n | Description                                  | 2023-24<br>(Rebalanced) | 2024-25   | Change in<br>Rate | or equal to<br>Index | Index | 2023-24<br>(Rebalanced) | 2024-25 | Change in<br>Rate | or equal to<br>Index |
| 6111         | Current Real Estate Taxes                    |                         |           |                   | •                    |       |                         | •       | •                 | •                    |
|              | Bucks  | 137.1567                | 140.7732  | 2.64%             | Yes                  | 5.3%  |                         |         |                   |                      |
| Curr         | ent Act 511 Taxes – Flat Rate Assessments    |                         |           |                   |                      |       |                         |         |                   |                      |
| 6143         | Current Act 511 Local Services Taxes         | \$5.00                  | \$5.00    | 0.00%             | Yes                  | 5.3%  |                         |         |                   |                      |
| Curr         | ent Act 511 Taxes – Proportional Assessments |                         |           |                   |                      |       |                         |         |                   |                      |
| 6151         | Current Act 511 Earned Income Taxes          | 0.500%                  | 0.500%    | 0.00%             | Yes                  | 5.3%  |                         |         |                   |                      |
| 6152         | Current Act 511 Occupation Taxes             | 400.0000                | 400.00000 | 0.00%             | Yes                  | 5.3%  |                         |         |                   |                      |
| 6153         | Current Act 511 Real Estate Transfer Taxes   | 0.500%                  | 0.500%    | 0.00%             | Yes                  | 5.3%  |                         |         |                   |                      |

255,000

500,000 **\$21,485,455** 

20,730,455

\$279,588,626

5000 Other Expenditures and Financing Uses

**Total Other Expenditures and Financing Uses** 

**Total Estimated Expenditures and Other Financing Uses** 

5200 Interfund Transfers - Out

5900 Budgetary Reserve

5100 Debt Service / Other Expenditures and Financing Uses

### LEA: 122092353 Council Rock SD

Printed 6/24/2024 11:30:35 AM Page - 1 of 1 **Description Amount** 1000 Instruction 1100 Regular Programs - Elementary / Secondary 109,780,110 1200 Special Programs - Elementary / Secondary 57,817,705 1300 Vocational Education 2,548,265 1400 Other Instructional Programs - Elementary / Secondary 1,623,901 **Total Instruction** \$171,769,981 2000 Support Services 2100 Support Services - Students 9,292,763 2200 Support Services - Instructional Staff 7,721,701 2300 Support Services - Administration 11,312,333 2400 Support Services - Pupil Health 2,973,740 2500 Support Services - Business 1,793,749 2600 Operation and Maintenance of Plant Services 19,932,320 2700 Student Transportation Services 19,180,103 2800 Support Services - Central 10,177,561 2900 Other Support Services 108,612 **Total Support Services** \$82,492,882 3000 Operation of Non-Instructional Services 3200 Student Activities 3,658,974 3300 Community Services 181,334 **Total Operation of Non-Instructional Services** \$3,840,308

Page - 1 of 4

**Amount** 

65.107.248

37,830,472

2,135,224

1,514,405

2,506,604

30,495,052

19,868,448

3,183,389

3.776.916

365,212

45,600

70,588

\$57,817,705

2,548,265

\$2,548,265

963,652

514,326

116,473

5,829,524

3,279,382

62.279

94,853

23,025

2,000

1,500

200

3.200

12.500

125,067

16,965 \$109,780,110

544,125

### LEA: 122092353 Council Rock SD

Printed 6/24/2024 11:30:36 AM

**Description** 

1000 Instruction

1100 Regular Programs - Elementary / Secondary

100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits

300 Purchased Professional and Technical Services 400 Purchased Property Services

500 Other Purchased Services 600 Supplies

700 Property

800 Other Objects Total Regular Programs - Elementary / Secondary

1200 Special Programs - Elementary / Secondary 100 Personnel Services - Salaries

200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services

400 Purchased Property Services 500 Other Purchased Services

600 Supplies

700 Property 800 Other Objects

Total Special Programs - Elementary / Secondary

1300 Vocational Education 500 Other Purchased Services

**Total Vocational Education** 1400 Other Instructional Programs - Elementary / Secondary

100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services

400 Purchased Property Services 500 Other Purchased Services 600 Supplies

700 Property Total Other Instructional Programs - Elementary / Secondary

**Total Instruction** 2000 Support Services

2100 Support Services - Students 100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits

300 Purchased Professional and Technical Services 400 Purchased Property Services

500 Other Purchased Services

600 Supplies 700 Property

800 Other Objects

Page 36

22,000 3,500 750

\$1,623,901 \$171,769,981

1,004,059

300 Purchased Professional and Technical Services

# LEA: 122092353 Council Rock SD

| Printed 6/24/2024 11:30:36 AM                     | Page - 2 of  |
|---|--------------|
| <u>Description</u>                                | Amount       |
| Total Support Services - Students                 | \$9,292,763  |
| 2200 Support Services - Instructional Staff       |              |
| 100 Personnel Services - Salaries                 | 4,297,227    |
| 200 Personnel Services - Employee Benefits        | 2,580,731    |
| 300 Purchased Professional and Technical Services | 124,819      |
| 400 Purchased Property Services                   | 3,449        |
| 500 Other Purchased Services                      | 67,315       |
| 600 Supplies                                      | 572,746      |
| 700 Property                                      | 2,150        |
| 800 Other Objects                                 | 73,264       |
| Total Support Services - Instructional Staff      | \$7,721,701  |
| 2300 Support Services - Administration            |              |
| 100 Personnel Services - Salaries                 | 5,993,968    |
| 200 Personnel Services - Employee Benefits        | 3,426,955    |
| 300 Purchased Professional and Technical Services | 821,045      |
| 400 Purchased Property Services                   | 14,560       |
| 500 Other Purchased Services                      | 251,415      |
| 600 Supplies                                      | 421,274      |
| 700 Property                                      | 6,000        |
| 800 Other Objects                                 | 377,116      |
| Total Support Services - Administration           | \$11,312,333 |
| 2400 Support Services - Pupil Health              |              |
| 100 Personnel Services - Salaries                 | 1,758,284    |
| 200 Personnel Services - Employee Benefits        | 1,069,189    |
| 300 Purchased Professional and Technical Services | 56,442       |
| 400 Purchased Property Services                   | 2,350        |
| 500 Other Purchased Services                      | 28,942       |
| 600 Supplies                                      | 51,748       |
| 700 Property                                      | 1,000        |
| 800 Other Objects                                 | 5,785        |
| Total Support Services - Pupil Health             | \$2,973,740  |
| 2500 Support Services - Business                  |              |
| 100 Personnel Services - Salaries                 | 1,027,668    |
| 200 Personnel Services - Employee Benefits        | 615,217      |
| 300 Purchased Professional and Technical Services | 70,000       |
| 400 Purchased Property Services                   | 26,164       |
| 500 Other Purchased Services                      | 27,500       |
| 600 Supplies                                      | 20,100       |
| 700 Property                                      | 4,000        |
| 800 Other Objects                                 | 3,100        |
| Total Support Services - Business                 | \$1,793,749  |
| 2600 Operation and Maintenance of Plant Services  |              |
| 100 Personnel Services - Salaries                 | 4,189,572    |
| 200 Personnel Services - Employee Benefits        | 2,542,716    |
|   |              |

Page 37

# Council Rock SD

LEA: 122092353

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**Description Amount** 400 Purchased Property Services 7.668.658 500 Other Purchased Services 585,309 600 Supplies 3.353.006 700 Property 540,000 800 Other Objects 49,000 \$19,932,320 **Total Operation and Maintenance of Plant Services** 

# 2700 Student Transportation Services

100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits 400 Purchased Property Services

600 Supplies 700 Property

**Total Student Transportation Services** 

600 Supplies

**Total Support Services - Central** 

500 Other Purchased Services 800 Other Objects

**Total Other Support Services** 

3200 Student Activities

500 Other Purchased Services 600 Supplies

**Total Student Activities** 

3300 Community Services 100 Personnel Services - Salaries

200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services

500 Other Purchased Services

2800 Support Services - Central 100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits

300 Purchased Professional and Technical Services 400 Purchased Property Services 500 Other Purchased Services

700 Property 800 Other Objects

2900 Other Support Services

**Total Support Services** 3000 Operation of Non-Instructional Services

> 100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits

300 Purchased Professional and Technical Services 400 Purchased Property Services

700 Property 800 Other Objects

Page 38

1,026,496 787,805 431,917 16.299.500 501,135

133,250 \$19,180,103

2,030,311 2,065,779 651.600 783,900

> 292,726 1.403.925 2.924.000 25,320

Page - 3 of 4

\$10,177,561 100,000 8,612

> \$108,612 \$82,492,882

1,960,351

898.636 155.877

63,925

283,530 200,423 22,232

74.000 \$3,658,974

67,827

28,307

1.500

| Estimated Expenditures | and | Other | Financing | Uses: | Detail |
|------------------------|-----|-------|-----------|-------|--------|
|------------------------|-----|-------|-----------|-------|--------|

\$500,000

\$21,485,455

\$279,588,626

# 2024-2025 Final General Fund Budget

# LEA: 122092353 Council Rock SD

**Total Budgetary Reserve** 

**TOTAL EXPENDITURES** 

**Total Other Expenditures and Financing Uses** 

| Printed 6/24/2024 11:30:36 AM                              | Page - 4 of 4 |
|--|---------------|
| <u>Description</u>   | <u>Amount</u> |
| 500 Other Purchased Services                               | 56,200        |
| 600 Supplies   | 21,000        |
| 700 Property   | 1,500         |
| 800 Other Objects  | 5,000         |
| Total Community Services                                   | \$181,334     |
| Total Operation of Non-Instructional Services              | \$3,840,308   |
| 5000 Other Expenditures and Financing Uses                 |               |
| 5100 Debt Service / Other Expenditures and Financing Uses  |               |
| 800 Other Objects  | 255,000       |
| Total Debt Service / Other Expenditures and Financing Uses | \$255,000     |
| 5200 Interfund Transfers - Out                             |               |
| 900 Other Uses of Funds                                    | 20,730,455    |
| Total Interfund Transfers - Out                            | \$20,730,455  |
| 5900 Budgetary Reserve                                     |               |
| 800 Other Objects  | 500,000       |

\$51,050,000

\$61,855,000

Page - 1 of 2

| Printed 6/24/2024 11:30:37 AM                                |                     |                       |
|--|---------------------|-----------------------|
| Cash and Short-Term Investments                              | 06/30/2024 Estimate | 06/30/2025 Projection |
| General Fund   | 25,000,000          | 30,000,000            |
| 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                                | 16,000,000          | 10,000,000            |
| Other Capital Projects Fund                                  | 14,000,000          | 5,000,000             |
| Debt Service Fund  | 805,000             | 1,200,000             |
| Food Service / Cafeteria Operations Fund                     | 1,500,000           | 1,300,000             |
| Child Care Operations Fund                                   |                     |                       |
| Other Enterprise Funds                                       |                     |                       |
| Internal Service Fund  | 3,000,000           | 2,000,000             |
| Private Purpose Trust Fund                                   |                     |                       |
| Investment Trust Fund  |                     |                       |
| Pension Trust Fund   |                     |                       |
| Activity Fund  | 1,200,000           | 1,200,000             |
| Other Agency Fund  | 350,000             | 350,000               |
| Permanent Fund   |                     |                       |
|  |                     |                       |

#### **Long-Term Investments** 06/30/2024 Estimate 06/30/2025 Projection

General Fund

Public Purpose (Expendable) Trust Fund

**Total Cash and Short-Term Investments** 

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

Page - 2 of 2

LEA: 122092353 Council Rock SD

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<u>06/30/2024 Estimate</u> <u>06/30/2025 Projection</u>

Long-Term Investments

Permanent Fund

**Total Long-Term Investments** 

TOTAL CASH AND INVESTMENTS \$61,855,000 \$51,050,000

Page - 1 of 6

#### LEA: 122092353 Council Rock SD

Printed 6/24/2024 11:30:38 AM

| Long-Term Indebtedness                          | 06/30/2024 Estimate | 06/30/2025 Projection |
|---|---------------------|-----------------------|
| General Fund                                    |                     |                       |
| 0510 Bonds Payable                              | 249,530,000         | 248,710,000           |
| 0520 Extended-Term Financing Agreements Payable |                     |                       |
| 0530 Lease and Other Right-To-Use Obligations   |                     |                       |
| 0540 Accumulated Compensated Absences           | 4,895,520           | 4,405,968             |
| 0550 Authority Lease Obligations                |                     |                       |
| 0560 Other Post-Employment Benefits (OPEB)      | 8,893,654           | 8,000,000             |
| 0599 Other Noncurrent Liabilities               |                     |                       |
| Total General Fund                              | \$263,319,174       | \$261,115,968         |

# Public Purpose (Expendable) Trust Fund

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

## Total Public Purpose (Expendable) Trust Fund

## Other Comptroller-Approved Special Revenue Funds

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

## **Total Other Comptroller-Approved Special Revenue Funds**

## Athletic / School-Sponsored Extra Curricular Activities Fund

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

# Total Athletic / School-Sponsored Extra Curricular Activities Fund

Page - 2 of 6

LEA: 122092353 Council Rock SD

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<u>Long-Term Indebtedness</u> <u>06/30/2024 Estimate</u> <u>06/30/2025 Projection</u>

# Capital Reserve Fund - § 690, §1850

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

## Total Capital Reserve Fund - § 690, §1850

# Capital Reserve Fund - § 1431

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

## Total Capital Reserve Fund - § 1431

## Other Capital Projects Fund

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

## **Total Other Capital Projects Fund**

#### **Debt Service Fund**

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

#### **Total Debt Service Fund**

Page - 3 of 6

## LEA: 122092353 Council Rock SD

Printed 6/24/2024 11:30:38 AM

<u>Long-Term Indebtedness</u> <u>06/30/2024 Estimate</u> <u>06/30/2025 Projection</u>

## Food Service / Cafeteria Operations Fund

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

## **Total Food Service / Cafeteria Operations Fund**

## **Child Care Operations Fund**

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

## **Total Child Care Operations Fund**

#### Other Enterprise Funds

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

#### **Total Other Enterprise Funds**

#### **Internal Service Fund**

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

#### **Total Internal Service Fund**

Page - 4 of 6

LEA: 122092353 Council Rock SD

Printed 6/24/2024 11:30:38 AM

<u>Long-Term Indebtedness</u> <u>06/30/2024 Estimate</u> <u>06/30/2025 Projection</u>

# **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**

LEA: 122092353 Council Rock SD

Printed 6/24/2024 11:30:38 AM Page - 5 of 6

<u>Long-Term Indebtedness</u> <u>06/30/2024 Estimate</u> <u>06/30/2025 Projection</u>

## 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 \$263,319,174 \$261,115,968

Printed 6/24/2024 11:30:38 AM

Page - 6 of 6

Short-Term Payables 06/30/2024 Estimate 06/30/2025 Projection

General Fund

Public Purpose (Expendable) Trust Fund

Other Comptroller-Approved Special Revenue Funds

Athletic / School-Sponsored Extra Curricular Activities Fund

Capital Reserve Fund - § 690, §1850

Capital Reserve Fund - § 1431

Other Capital Projects Fund

Debt Service Fund

Food Service / Cafeteria Operations Fund

Child Care Operations Fund

Other Enterprise Funds

Internal Service Fund

Private Purpose Trust Fund

Investment Trust Fund

Pension Trust Fund

Activity Fund

Other Agency Fund

Permanent Fund

**Total Short-Term Payables** 

TOTAL INDEBTEDNESS \$263,319,174 \$261,115,968

2024-2025 Final General Fund Budget

Fund Balance Summary (FBS)

LEA: 122092353 Council Rock SD

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Page - 1 of 1

| Account Description   | Amounts      |
|---|--------------|
| 0810 Nonspendable Fund Balance  | 149,334      |
| 0820 Restricted Fund Balance  | 18,173       |
| 0830 Committed Fund Balance   | 10,000,000   |
| 0840 Assigned Fund Balance  | 140,000      |
| 0850 Unassigned Fund Balance  | 15,091,339   |
| Total Ending Fund Balance - Committed, Assigned, and Unassigned                               | \$25,231,339 |
| 5900 Budgetary Reserve  | 500,000      |
| Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve | \$25,898,846 |