

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE SUMMARY OF REVENUES AND OTHER FINANCING SOURCES
AND EXPENDITURES AND OTHER FINANCING USES
2021-2022 BUDGET**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget	2021-2022 Final Budget	Increase (Decrease)	Percent
REVENUES AND OTHER FINANCING SOURCES:						
Revenues:						
Local Sources	\$ 184,133,647	\$ 185,700,145	\$ 186,999,430	\$ 192,335,660	\$ 5,336,230	2.85%
State Sources	53,193,984	54,600,788	53,291,346	53,685,717	394,371	0.74%
Federal Sources	1,519,675	1,662,753	2,817,183	2,767,953	(49,230)	-1.75%
Total Revenues	<u>238,847,305</u>	<u>241,963,686</u>	<u>243,107,959</u>	<u>248,789,330</u>	<u>5,681,371</u>	2.34%
Other Financing Sources:						
Sale of Fixed Assets	6,250	-	-	-	-	N/A
Refund of Prior Year Expenditures	-	-	-	-	-	N/A
Total Other Financing Uses	<u>6,250</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	N/A
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>238,853,555</u>	<u>241,963,686</u>	<u>243,107,959</u>	<u>248,789,330</u>	<u>5,681,371</u>	2.34%
EXPENDITURES AND OTHER FINANCING USES:						
Expenditures:						
Instruction	154,022,620	156,165,331	156,835,291	157,443,360	608,069	0.39%
Support Services	61,678,781	59,873,576	65,294,037	66,499,573	1,205,535	1.85%
Non Instructional Services	3,562,607	3,265,850	3,718,810	3,694,347	(24,463)	-0.66%
Total Expenditures	<u>219,264,008</u>	<u>219,304,757</u>	<u>225,848,138</u>	<u>227,637,279</u>	<u>1,789,141</u>	0.79%
Other Financing Uses						
Debt Service	18,568,960	18,914,083	18,766,401	18,766,401	-	0.00%
Fund Transfers	140,519	3,042,474	-	2,500,000	2,500,000	N/A
Budgetary Reserve	-	-	1,496,096	1,250,000	(246,096)	-16.45%
Total Other Financing Uses	<u>18,709,479</u>	<u>21,956,557</u>	<u>20,262,497</u>	<u>22,516,401</u>	<u>2,253,904</u>	11.12%
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>237,973,488</u>	<u>241,261,314</u>	<u>246,110,635</u>	<u>250,153,680</u>	<u>4,043,045</u>	1.64%
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>\$ 880,068</u>	<u>\$ 702,372</u>	<u>\$ (3,002,676)</u>	<u>\$ (1,364,350)</u>	<u>1,638,326</u>	

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE SUMMARY OF REVENUES
2021-2022 BUDGET**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget	2021-2022 Final Budget	Increase (Decrease)	Percent
Current Real Estate Tax	150,648,543	154,944,118	158,440,111	162,648,601	4,208,490	2.66%
Interim Real Estate Tax	787,061	468,661	720,000	698,809	(21,191)	-2.94%
Public Utility Tax	173,084	159,858	160,000	160,000	-	0.00%
Payment in Lieu of Taxes	3,266	3,266	3,266	3,266	-	0.00%
Local Services Tax	134,273	137,921	135,000	134,999	(1)	0.00%
Earned Income Tax	17,830,341	16,618,725	16,020,000	17,349,999	1,329,999	8.30%
Occupation Assessment Tax	4,287,314	4,304,003	4,158,000	4,158,001	1	0.00%
Realty Transfer Tax	3,223,979	2,922,430	1,950,000	2,916,984	966,984	49.59%
Delinquent Real Estate Tax	1,156,494	1,050,883	1,633,053	1,100,000	(533,053)	-32.64%
Other Delinquent Taxes	621,742	622,424	650,000	625,001	(24,999)	-3.85%
Earnings on Investments	2,387,247	1,888,854	350,000	350,000	-	0.00%
Athletic Events Gate Receipts	72,734	73,664	80,000	40,000	(40,000)	-50.00%
IDEA Funding Through the Intermediate Unit	1,868,791	1,826,654	1,800,000	1,800,000	-	0.00%
Facility Rentals	419,469	353,102	450,000	225,000	(225,000)	-50.00%
Tuition from Patrons	123,338	90,490	125,000	25,000	(100,000)	-80.00%
Summer School Tuition	25,830	23,700	25,000	-	(25,000)	-100.00%
Revenue from Community Services	146,787	85,338	150,000	50,000	(100,000)	-66.67%
Energy Incentives	48,362	32,706	50,000	25,000	(25,000)	-50.00%
Contributions and Donations	-	58,627	-	-	-	N/A
Miscellaneous Revenue	174,992	34,721	100,000	25,000	(75,000)	-75.00%
Total Local Revenue	<u>184,133,647</u>	<u>185,700,145</u>	<u>186,999,430</u>	<u>192,335,660</u>	<u>5,336,230</u>	<u>2.85%</u>
Basic Education Subsidy	14,596,917	14,791,030	14,791,085	14,791,030	(55)	0.00%
Tuition for Section 1305 and 1306 Students	29,046	26,835	30,000	30,000	-	0.00%
Special Education Subsidy	6,429,729	6,658,002	6,300,000	6,284,527	(15,473)	-0.25%
Transportation Subsidy	1,763,228	1,572,408	1,215,000	1,215,000	-	0.00%
Other State Grants	28,235	99,536	255,000	219,510	(35,490)	-13.92%
Rental Reimbursement	1,511,156	1,688,547	1,300,000	1,482,287	182,287	14.02%
Medical and Dental Services Reimbursement	224,488	222,782	230,000	230,000	-	0.00%
State Property Reduction Funds	5,432,557	5,601,932	5,613,736	5,650,059	36,323	0.65%
Accountability Block Grant	416,762	416,762	416,762	416,762	-	0.00%
State Social Security Reimbursement	4,077,779	3,830,474	4,005,386	4,102,862	97,476	2.43%
State Retirement Reimbursement	18,684,087	19,248,122	19,134,377	19,263,680	129,303	0.68%
Federal Alternative Fuel Credit	-	444,358	-	-	-	N/A
	<u>53,193,984</u>	<u>54,600,788</u>	<u>53,291,346</u>	<u>53,685,717</u>	<u>394,371</u>	<u>0.74%</u>
Title I	313,085	328,435	314,659	314,659	-	0.00%
Title II	183,564	144,460	162,587	162,587	-	0.00%
Title III	34,196	56,587	43,841	43,841	-	0.00%
Title IV	11,505	22,655	-	-	-	N/A
ESSER	-	-	1,096,096	1,046,866	(49,230)	-4.49%
School Based ACCESS	949,233	1,080,750	1,200,000	1,200,000	-	0.00%
Medical Assistance Reimbursements	28,092	29,866	-	-	-	N/A
	<u>1,519,675</u>	<u>1,662,753</u>	<u>2,817,183</u>	<u>2,767,953</u>	<u>(49,230)</u>	<u>-1.75%</u>
Sale of Fixed Assets	6,250	-	-	-	-	N/A
	<u>6,250</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
Total	<u>\$ 238,853,555</u>	<u>\$ 241,963,686</u>	<u>\$ 243,107,959</u>	<u>\$ 248,789,330</u>	<u>\$ 5,681,371</u>	<u>2.34%</u>

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE SUMMARY OF EXPENDITURES
2021-2022 BUDGET**

<u>Function/Program</u>	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget	2021-2022 Proposed Final Budget	Increase (Decrease)	Percent
<u>INSTRUCTIONAL SERVICES</u>						
Regular Instructional Programs						
Council Rock North High School	\$ 15,573,519	\$ 15,340,977	\$ 15,446,654	\$ 15,299,393	\$ (147,262)	-0.96%
Council Rock South High School	17,716,947	17,961,729	17,913,631	18,056,411	142,780	0.79%
Holland Middle School	8,306,195	8,399,806	8,458,201	8,072,208	(385,993)	-4.78%
Newtown Middle School	7,270,069	7,209,315	7,367,406	7,825,541	458,135	5.85%
Richboro Middle School	1,930	-	-	-	-	N/A
Churchville Elementary School	5,554,246	5,040,375	5,125,956	5,404,980	279,024	5.16%
Goodnoe Elementary School	6,676,797	6,720,261	6,875,415	6,716,251	(159,163)	-2.37%
Hillcrest Elementary School	4,573,606	4,381,211	4,590,983	4,218,538	(372,445)	-8.83%
Holland Elementary School	3,627,110	4,509,531	4,262,494	4,255,586	(6,908)	-0.16%
Maureen M. Welch Elementary School	5,463,142	5,016,177	5,214,009	4,992,631	(221,379)	-4.43%
Newtown Elementary School	6,251,347	5,992,293	6,103,463	5,905,465	(197,998)	-3.35%
Richboro Elementary School	4,015,576	3,883,027	4,024,960	3,483,941	(541,019)	-15.53%
Rolling Hills Elementary School	3,979,290	4,014,197	4,116,183	4,065,975	(50,207)	-1.23%
Sol Feinstone Elementary School	5,762,699	6,231,429	6,354,168	6,428,818	74,650	1.16%
Wrightstown Elementary School	2,515,567	3,181,518	3,520,421	3,304,102	(216,320)	-6.55%
District-Wide Regular Instruction	2,705,685	3,587,613	3,218,982	4,369,090	1,150,108	26.32%
Grants	39,444	107,266	48,777	49,164	387	0.79%
Total Regular Instruction	100,033,170	101,576,725	102,641,702	102,448,093	(193,609)	-0.19%
Special Education Programs						
District-Wide Services	44,591,941	44,848,738	45,045,737	45,377,137	331,400	0.73%
Contracted Services	3,117,257	3,316,415	2,657,980	3,074,618	416,638	13.55%
Grants	2,609,550	2,688,044	2,784,538	2,902,300	117,762	4.06%
Total Special Education	50,318,748	50,853,197	50,488,255	51,354,055	865,800	1.69%
Vocational Technical Education						
	1,896,926	2,076,973	2,002,272	1,730,802	(271,470)	-15.68%
Other Instructional Programs						
Sloan School	779,589	631,123	657,857	664,053	6,196	0.93%
Other Instructional Programs	117,418	111,206	203,428	213,904	10,476	4.90%
Grants	876,769	916,107	841,777	1,032,453	190,677	18.47%
Total Other Instructional Programs	1,773,776	1,658,436	1,703,062	1,910,410	207,349	10.85%
TOTAL INSTRUCTIONAL PROGRAMS	154,022,620	156,165,331	156,835,291	157,443,360	608,069	0.39%

**COUNCIL ROCK SCHOOL DISTRICT
COMPARATIVE SUMMARY OF EXPENDITURES
2021-2022 BUDGET**

<u>Function/Program</u>	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget	2021-2022 Proposed Final Budget	Increase (Decrease)	Percent
SUPPORT SERVICES						
Pupil Personnel Services						
Pupil Personnel Administration	271,140	290,282	280,413	285,357	4,944	1.73%
Guidance Services	5,102,120	5,162,830	5,475,521	5,625,405	149,884	2.66%
Social Work Services	1,150,366	1,231,257	1,280,776	1,326,752	45,976	3.47%
Psychological Services	1,883,451	1,607,957	1,691,034	1,753,935	62,901	3.59%
Total Pupil Personnel Services	8,407,077	8,292,326	8,727,745	8,991,450	263,705	2.93%
Instructional Staff Services						
Library Services	3,724,219	3,778,132	3,825,576	3,599,706	(225,871)	-6.27%
Curriculum Services	2,453,848	2,150,809	2,147,452	2,083,205	(64,247)	-3.08%
Instructional Staff Development	644,308	677,302	790,650	939,948	149,298	15.88%
Educational Priorities	136,307	16,740	78,658	75,885	(2,773)	-3.65%
Grants	855	28,917	-	-	-	N/A
Total Instructional Staff Services	6,959,537	6,651,899	6,842,336	6,698,743	(143,593)	-2.14%
Administrative Services						
School Board Services	1,272,275	1,252,480	1,083,568	1,147,503	63,935	5.57%
Community Relations	199,310	219,774	218,368	221,979	3,611	1.63%
Superintendent's Office Services	1,080,288	1,031,041	1,018,424	1,094,020	75,597	6.91%
Principal's Services	8,075,822	8,305,460	8,346,677	8,498,652	151,975	1.79%
Total Administrative Services	10,627,695	10,808,755	10,667,036	10,962,154	295,117	2.69%
Health Services	2,834,087	2,874,740	3,034,363	2,906,150	(128,213)	-4.41%
Business Services	1,501,774	1,597,780	1,578,254	1,580,547	2,293	0.15%
Buildings and Grounds	13,478,507	13,393,469	15,115,542	15,003,328	(112,214)	-0.75%
Student Transportation	12,201,423	9,886,905	12,913,848	12,756,850	(156,999)	-1.23%
Central Support Services						
Human Resources	631,645	999,237	700,057	696,038	(4,019)	-0.58%
Technology	4,724,063	5,014,170	5,594,626	6,552,705	958,079	14.62%
Grants	216,547	258,302	25,260	262,743	237,483	90.39%
Total Central Support Services	5,572,255	6,271,710	6,319,943	7,511,486	1,191,543	15.86%
Other Support Services	96,426	95,992	94,970	88,866	(6,104)	-6.87%
TOTAL SUPPORT SERVICES	61,678,781	59,873,576	65,294,037	66,499,573	1,205,535	1.81%
NON-INSTRUCTIONAL SERVICES						
School Sponsored Student Activities	1,070,134	1,020,351	1,020,748	1,068,020	47,272	4.43%
School Sponsored Athletics	2,304,184	2,094,017	2,424,872	2,406,620	(18,252)	-0.76%
Community Services	188,289	151,482	273,190	219,707	(53,483)	-24.34%
TOTAL NON-INSTRUCTIONAL SERVICES	3,562,607	3,265,850	3,718,810	3,694,347	(24,463)	-0.66%
TOTAL CURRENT EXPENDITURES	219,264,008	219,304,757	225,848,138	227,637,279	1,789,141	0.79%
OTHER FINANCING USES						
Debt Services	18,568,960	18,914,083	18,766,401	18,766,401	-	0.00%
Other Financing Programs	140,519	3,042,474	1,496,096	3,750,000	1,903,904	N/A
TOTAL OTHER FINANCING USES	18,709,480	21,956,557	20,262,497	22,516,401	1,903,904	8.46%
TOTAL EXPENDITURES	\$ 237,973,488	\$ 241,261,314	\$ 246,110,635	\$ 250,153,680	\$ 3,693,045	1.48%