

# FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

## General Fund Budget Approval

Date of Adoption of the General Fund Budget:



\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date

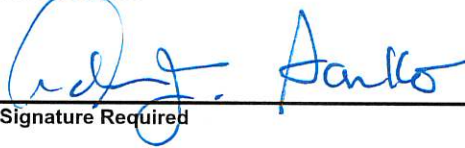
6/19/25



\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

6/19/25



\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

6-20-25

Anthony Rapp

\_\_\_\_\_  
Contact Person

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Extension

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Email Address

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2025-2026 PROPOSED BUDGET**


24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Council Rock SD	<b>County :</b> Bucks	<b>AUN Number :</b> 122092353
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5/15/25
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**DUE DATE:** IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	145,178
0820 Restricted Fund Balance	29,264
0830 Committed Fund Balance	9,947,527
0840 Assigned Fund Balance	328,482
0850 Unassigned Fund Balance	19,971,357
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$30,247,366</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	220,369,481
7000 Revenue from State Sources	63,706,814
8000 Revenue from Federal Sources	1,805,703
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$285,881,998</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$316,129,364</u></b>

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	139,784
8516 Title III - Language Instruction for English Learners and Immigrant Students	70,437
8517 Title IV - 21st Century Schools	26,697
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,000,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	40,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,805,703</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>285,881,998</b>

Act 1 Index (current): 4.0%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$177,881,440
Amount of Tax Relief for Homestead Exclusions	<u>\$8,782,211</u>
Total Approx. Tax Revenue:	\$186,663,651
Approx. Tax Levy for Tax Rate Calculation:	\$191,232,816

	Rate	Bucks	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	146.4041		
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000		
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$193,220,796		\$193,220,796
IV. s. Millage Rate within Index? (If l > p Then No)	Yes		
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0		\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0		\$0

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$3,143.17		
Number of Homestead/Farmstead Properties	19283		19283
Median Assessed Value of Homestead Properties			\$45,967

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Bucks	1,319,777,220	144.8978	191,232,816			97.49567%	
<b>Totals:</b>	<b>1,319,777,220</b>		<b>191,232,816</b>	<b>8,782,211</b>	<b>= 182,450,605</b>	<b>X 97.49567%</b>	<b>= 177,881,440</b>

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>			
	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	155,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>155,000</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>			<b>155,000</b>
	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	22,350,000
6152 Current Act 511 Occupation Taxes	400.00000	0.000	4,357,919
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	3,950,701
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>30,658,620</b>
<b>Total Act 511, Current Taxes</b>			<b>30,813,620</b>
	<b>Act 511 Tax Limit --&gt;</b>	<b>12,600,115,688 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>151,201,388</b>
			<b>(511 Limit)</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	112,436,407
1200 Special Programs - Elementary / Secondary	60,022,032
1300 Vocational Education	2,723,761
1400 Other Instructional Programs - Elementary / Secondary	1,720,944
<b>Total Instruction</b>	<b>\$176,903,144</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	9,588,676
2200 Support Services - Instructional Staff	8,004,152
2300 Support Services - Administration	12,810,323
2400 Support Services - Pupil Health	3,114,266
2500 Support Services - Business	1,910,936
2600 Operation and Maintenance of Plant Services	20,849,453
2700 Student Transportation Services	21,403,600
2800 Support Services - Central	8,727,894
2900 Other Support Services	108,612
<b>Total Support Services</b>	<b>\$86,517,912</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	3,531,556
3300 Community Services	223,914
<b>Total Operation of Non-Instructional Services</b>	<b>\$3,755,470</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	125,000
5200 Interfund Transfers - Out	20,730,455
5900 Budgetary Reserve	4,250,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$25,105,455</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$292,281,981</b>

<u>Description</u>	<u>Amount</u>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	4,473,324
200 Personnel Services - Employee Benefits	2,688,766
300 Purchased Professional and Technical Services	95,621
400 Purchased Property Services	3,449
500 Other Purchased Services	70,550
600 Supplies	588,648
700 Property	3,000
800 Other Objects	80,794
<b>Total Support Services - Instructional Staff</b>	<b>\$8,004,152</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	6,091,065
200 Personnel Services - Employee Benefits	3,542,500
300 Purchased Professional and Technical Services	1,694,115
400 Purchased Property Services	14,560
500 Other Purchased Services	285,865
600 Supplies	777,941
700 Property	7,400
800 Other Objects	396,877
<b>Total Support Services - Administration</b>	<b>\$12,810,323</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	1,846,624
200 Personnel Services - Employee Benefits	1,082,652
300 Purchased Professional and Technical Services	83,015
400 Purchased Property Services	2,800
500 Other Purchased Services	28,942
600 Supplies	58,488
700 Property	1,000
800 Other Objects	10,745
<b>Total Support Services - Pupil Health</b>	<b>\$3,114,266</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	1,052,485
200 Personnel Services - Employee Benefits	696,933
300 Purchased Professional and Technical Services	70,000
400 Purchased Property Services	26,164
500 Other Purchased Services	27,500
600 Supplies	34,600
800 Other Objects	3,254
<b>Total Support Services - Business</b>	<b>\$1,910,936</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	4,441,233
200 Personnel Services - Employee Benefits	2,644,642
300 Purchased Professional and Technical Services	1,034,936
400 Purchased Property Services	7,424,652
500 Other Purchased Services	675,600

<u>Description</u>	<u>Amount</u>
600 Supplies	29,640
800 Other Objects	6,000
<b>Total Community Services</b>	<b>\$223,914</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$3,755,470</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	125,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$125,000</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	20,730,455
<b>Total Interfund Transfers - Out</b>	<b>\$20,730,455</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	4,250,000
<b>Total Budgetary Reserve</b>	<b>\$4,250,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$25,105,455</b>
<b>TOTAL EXPENDITURES</b>	<b>\$292,281,981</b>

Long-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS**

**\$92,460,000**

**\$82,960,000**

**Long-Term Indebtedness**

**06/30/2025 Estimate**

**06/30/2026 Projection**

**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**

**Long-Term Indebtedness**

06/30/2025 Estimate

06/30/2026 Projection

**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**

**Short-Term Payables**

06/30/2025 Estimate

06/30/2026 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**

**\$250,835,289**

**\$240,895,000**