

# FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

## General Fund Budget Approval

### Date of Adoption of the General Fund Budget:

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Guy W O'Neil

(814)724-3185

Extn :

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Contact Person

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guy.oneil@craw.org

\_\_\_\_\_  
Email Address

# CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2020-2021 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Crawford Central SD	COUNTY : Crawford	AUN : 105201352
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

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

Did you raise property taxes in SY 2020-2021 (compared to 2019-2020)?

Yes

No

If yes, see information below, taken from the 2020-2021 General Fund Budget.

Total Budgeted Expenditures	\$64406334
Ending Unassigned Fund Balance	\$5000008
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.8%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes

No

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

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2020

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2020-2021 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Crawford Central SD	<b>County :</b> Crawford	<b>AUN Number :</b> 105201352
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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>
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**DUE DATE:           IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET**

Val Number

Description

Justification

ITEM

AMOUNTS

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

0810 Nonspendable Fund Balance

0820 Restricted Fund Balance

0830 Committed Fund Balance

0840 Assigned Fund Balance

0850 Unassigned Fund Balance

17,359,625

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

\$17,359,625

**Estimated Revenues And Other Financing Sources**

6000 Revenue from Local Sources

27,129,738

7000 Revenue from State Sources

32,097,641

8000 Revenue from Federal Sources

1,561,952

9000 Other Financing Sources

**Total Estimated Revenues And Other Financing Sources**

\$60,789,331

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

\$78,148,956

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	20,909,262
6113 Public Utility Realty Taxes	25,000
6114 Payments in Lieu of Current Taxes - State / Local	40,000
6120 Current Per Capita Taxes, Section 679	64,000
6150 Current Act 511 Taxes - Proportional Assessments	2,636,715
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,740,000
6500 Earnings on Investments	310,000
6700 Revenues from LEA Activities	116,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	845,761
6910 Rentals	75,000
6920 Contributions and Donations from Private Sources	11,000
6960 Services Provided Other Local Governmental Units / LEAs	210,000
6990 Refunds and Other Miscellaneous Revenue	147,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$27,129,738</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	16,879,349
7160 Tuition for Orphans Subsidy	137,580
7271 Special Education funds for School-Aged Pupils	2,876,573
7311 Pupil Transportation Subsidy	1,857,749
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,927,225
7330 Health Services (Medical, Dental, Nurse, Act 25)	72,000
7340 State Property Tax Reduction Allocation	1,453,169
7505 Ready to Learn Block Grant	665,681
7810 State Share of Social Security and Medicare Taxes	1,135,817
7820 State Share of Retirement Contributions	5,092,498
<b>REVENUE FROM STATE SOURCES</b>	<b>\$32,097,641</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,146,669
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	148,393
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	236,890
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	30,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,561,952</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>60,789,331</b>

Act 1 Index (current): 3.7%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$20,910,260

Amount of Tax Relief for Homestead Exclusions

\$1,453,856

Total Approx. Tax Revenue:

\$22,364,116

Approx. Tax Levy for Tax Rate Calculation:

\$24,182,399

Crawford

Mercer

Total

**2019-20 Data**

a. Assessed Value

\$446,249,656

\$7,528,500

\$453,778,156

b. Real Estate Mills

52.6100

92.0200

**I. 2020-21 Data**

c. 2018 STEB Market Value

\$1,202,232,999

\$37,777,603

\$1,240,010,602

d. Assessed Value

\$445,631,140

\$7,815,200

\$453,446,340

e. Assessed Value of New Constr/ Renov

\$0

\$0

\$0

**2019-20 Calculations**

f. 2019-20 Tax Levy

\$23,477,194

\$692,773

\$24,169,967

(a \* b)

**2020-21 Calculations**

g. Percent of Total Market Value

96.95345%

3.04655%

100.00000%

**II.**

h. Rebalanced 2019-20 Tax Levy

\$23,433,617

\$736,350

\$24,169,967

(f Total \* g)

i. Base Mills Subject to Index

52.6100

97.8083

(h / a \* 1000) if no reassessment

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

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage

92.00000%

92.00000%

92.00000%

k. Tax Levy Needed

\$23,445,670

\$736,729

\$24,182,399

(Approx. Tax Levy \* g)

**I. 2020-21 Real Estate Tax Rate**

**52.6100**

**94.2600**

(k / d \* 1000)

**III.**

m. Tax Levy Generated by Mills

\$23,444,654

\$736,661

\$24,181,315

(l / 1000 \* d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$22,727,459

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$20,909,262

(n \* Est. Pct. Collection)

Act 1 Index (current): 3.7%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$20,910,260

Amount of Tax Relief for Homestead Exclusions

\$1,453,856

Total Approx. Tax Revenue:

\$22,364,116

Approx. Tax Levy for Tax Rate Calculation:

\$24,182,399

	Crawford	Mercer	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	54.5565	101.4272	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$24,312,075	\$792,674	\$25,104,749
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$4,362.00	\$2,426.00	
Number of Homestead/Farmstead Properties	6121	237	6358
Median Assessed Value of Homestead Properties			\$30,050



Act 1 Index (current): 3.7%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$20,910,260		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,453,856</u>		
Total Approx. Tax Revenue:	\$22,364,116		
Approx. Tax Levy for Tax Rate Calculation:	\$24,182,399		

	Crawford	Mercer		Total
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$1,453,169	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$687		\$687
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,453,856</b>

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>
Crawford	445,631,140	52.6100	23,444,654			92.00000%	
Mercer	7,815,200	94.2600	736,661			92.00000%	
<b>Totals:</b>	<b>453,446,340</b>		<b>24,181,315</b>	- 1,453,856 =	22,727,459 X	92.00000% =	20,909,262

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		64,000
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	\$0.00	\$0.00	0
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>0</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	2,326,715
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	310,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>2,636,715</b>
<b>Total Act 511, Current Taxes</b>			<b>2,636,715</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>1,240,010,602 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>14,880,127</b>
			<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2019-20 (Rebalanced)	2020-21				2019-20 (Rebalanced)	2020-21		
6111	<u>Current Real Estate Taxes</u>									
	Crawford	52.6100	52.6100	0.00%	Yes	3.7%				
	Mercer	97.8083	94.2600	-3.61%	Yes	3.7%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.7%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.7%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	24,878,654
1200 Special Programs - Elementary / Secondary	9,503,258
1300 Vocational Education	1,713,668
1400 Other Instructional Programs - Elementary / Secondary	498,121
1500 Nonpublic School Programs	10,869
<b>Total Instruction</b>	<b>\$36,604,570</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,228,504
2200 Support Services - Instructional Staff	3,237,529
2300 Support Services - Administration	3,594,133
2400 Support Services - Pupil Health	888,865
2500 Support Services - Business	727,995
2600 Operation and Maintenance of Plant Services	4,881,515
2700 Student Transportation Services	4,141,791
2800 Support Services - Central	747,531
2900 Other Support Services	70,000
<b>Total Support Services</b>	<b>\$20,517,863</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,311,989
3300 Community Services	56,743
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,368,732</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	5,915,169
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,915,169</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$64,406,334</b>

## 2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	12,888,330
200 Personnel Services - Employee Benefits	9,284,369
300 Purchased Professional and Technical Services	382,129
500 Other Purchased Services	1,367,108
600 Supplies	921,718
700 Property	35,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$24,878,654</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,901,898
200 Personnel Services - Employee Benefits	2,625,139
300 Purchased Professional and Technical Services	1,631,021
500 Other Purchased Services	1,299,560
600 Supplies	45,640
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$9,503,258</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	1,713,668
<b>Total Vocational Education</b>	<b>\$1,713,668</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	24,000
200 Personnel Services - Employee Benefits	10,121
500 Other Purchased Services	464,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$498,121</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	10,869
<b>Total Nonpublic School Programs</b>	<b>\$10,869</b>
<b>Total Instruction</b>	<b>\$36,604,570</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,221,241
200 Personnel Services - Employee Benefits	823,120
300 Purchased Professional and Technical Services	39,000
500 Other Purchased Services	2,790
600 Supplies	142,353
<b>Total Support Services - Students</b>	<b>\$2,228,504</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	914,544
200 Personnel Services - Employee Benefits	660,843
300 Purchased Professional and Technical Services	8,000
400 Purchased Property Services	154,000
500 Other Purchased Services	111,040
600 Supplies	1,355,102

## 2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
700 Property	30,000
800 Other Objects	4,000
<b>Total Support Services - Instructional Staff</b>	<b>\$3,237,529</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,938,330
200 Personnel Services - Employee Benefits	1,246,654
300 Purchased Professional and Technical Services	261,800
400 Purchased Property Services	1,000
500 Other Purchased Services	34,320
600 Supplies	93,029
800 Other Objects	19,000
<b>Total Support Services - Administration</b>	<b>\$3,594,133</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	421,427
200 Personnel Services - Employee Benefits	357,876
300 Purchased Professional and Technical Services	85,000
600 Supplies	24,562
<b>Total Support Services - Pupil Health</b>	<b>\$888,865</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	322,267
200 Personnel Services - Employee Benefits	235,728
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	4,000
500 Other Purchased Services	6,000
600 Supplies	137,000
800 Other Objects	8,000
<b>Total Support Services - Business</b>	<b>\$727,995</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,712,363
200 Personnel Services - Employee Benefits	1,378,214
300 Purchased Professional and Technical Services	256,000
400 Purchased Property Services	271,720
500 Other Purchased Services	209,750
600 Supplies	966,240
700 Property	50,000
800 Other Objects	37,228
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$4,881,515</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	38,983
200 Personnel Services - Employee Benefits	38,342
500 Other Purchased Services	4,056,466
600 Supplies	8,000
<b>Total Student Transportation Services</b>	<b>\$4,141,791</b>
<b>2800 Support Services - Central</b>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	26,409
200 Personnel Services - Employee Benefits	11,133
300 Purchased Professional and Technical Services	709,989
<b>Total Support Services - Central</b>	<b>\$747,531</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	70,000
<b>Total Other Support Services</b>	<b>\$70,000</b>
<b>Total Support Services</b>	<b>\$20,517,863</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	475,188
200 Personnel Services - Employee Benefits	200,268
300 Purchased Professional and Technical Services	152,225
400 Purchased Property Services	23,000
500 Other Purchased Services	230,745
600 Supplies	122,763
700 Property	98,000
800 Other Objects	9,800
<b>Total Student Activities</b>	<b>\$1,311,989</b>
<b>3300 Community Services</b>	
400 Purchased Property Services	45,000
600 Supplies	11,743
<b>Total Community Services</b>	<b>\$56,743</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,368,732</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	850,169
900 Other Uses of Funds	5,065,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$5,915,169</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,915,169</b>
<b>TOTAL EXPENDITURES</b>	<b>\$64,406,334</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	8,742,614
0850 Unassigned Fund Balance	5,000,008
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$13,742,622</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$13,742,622</b>
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