

FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/05/2017

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Guy ONeil

(814)724-3185

Extn :

Contact Person

Telephone

Extension

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Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2017-2018 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 2017-2018 (compared to 2016-2017)?

Yes

No

If yes, see information below, taken from the 2017-2018 General Fund Budget.

Total Budgeted Expenditures	\$62146277
Ending Unassigned Fund Balance	\$2357243
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.8%

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, 2017

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2017-2018 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Crawford Central SD	County : Crawford	AUN Number : 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.

SIGNATURE OF SCHOOL BOARD PRESIDENT	DATE
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Reserve to be used for cash flow and emergencies such as an additional kindergarten teacher or child specific aide.
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.	To be used for cash flow purposes in July and August.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	

<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 Balance	2,350,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	9,899,362
0850 Unassigned Fund Balance	4,707,243
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$14,606,605</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	27,338,145
7000 Revenue from State Sources	30,748,132
8000 Revenue from Federal Sources	1,710,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$59,796,277</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$74,402,882</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	20,420,923
6113 Public Utility Realty Taxes	32,000
6114 Payments in Lieu of Current Taxes - State / Local	40,000
6120 Current Per Capita Taxes, Section 679	72,000
6150 Current Act 511 Taxes - Proportional Assessments	3,200,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,888,822
6500 Earnings on Investments	200,000
6700 Revenues from LEA Activities	55,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,118,200
6910 Rentals	119,200
6920 Contributions and Donations from Private Sources	30,000
6990 Refunds and Other Miscellaneous Revenue	162,000
REVENUE FROM LOCAL SOURCES	\$27,338,145
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	16,366,916
7160 Tuition for Orphans Subsidy	185,000
7271 Special Education funds for School-Aged Pupils	2,655,653
7311 Pupil Transportation Subsidy	1,724,520
7312 Nonpublic and Charter School Pupil Transportation Subsidy	95,480
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,843,574
7330 Health Services (Medical, Dental, Nurse, Act 25)	76,000
7340 State Property Tax Reduction Allocation	1,453,462
7505 Ready to Learn Block Grant	665,681
7810 State Share of Social Security and Medicare Taxes	1,113,476
7820 State Share of Retirement Contributions	4,568,370
REVENUE FROM STATE SOURCES	\$30,748,132
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,280,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	250,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	135,000
Reimbursements (Access)	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	45,000
REVENUE FROM FEDERAL SOURCES	\$1,710,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	\$59,796,277

Act 1 Index (current): 3.5%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$20,424,287		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,453,462</u>		
Total Approx. Tax Revenue:	\$21,877,749		
Approx. Tax Levy for Tax Rate Calculation:	\$23,698,397		

	Crawford	Mercer	Total
<hr/>			
2016-17 Data			
a. Assessed Value	\$441,775,223	\$7,473,900	\$449,249,123
b. Real Estate Mills	51.6100	89.8500	
I. 2017-18 Data			
c. 2015 STEB Market Value	\$1,129,032,297	\$33,354,853	\$1,162,387,150
d. Assessed Value	\$445,935,173	\$7,526,500	\$453,461,673
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
2016-17 Calculations			
f. 2016-17 Tax Levy	\$22,800,019	\$671,530	\$23,471,549
(a * b)			
2017-18 Calculations			
II. g. Percent of Total Market Value	97.13049%	2.86951%	100.00000%
h. Rebalanced 2016-17 Tax Levy	\$22,798,031	\$673,518	\$23,471,549
(f Total * g)			
i. Base Mills Subject to Index	51.6100	90.1160	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	91.81000%	92.00000%	91.81545%
k. Tax Levy Needed	\$23,018,369	\$680,028	\$23,698,397
(Approx. Tax Levy * g)			
I. 2017-18 Real Estate Tax Rate	51.6100	90.3500	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$23,014,714	\$680,019	\$23,694,733
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$22,241,271
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$20,420,923
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.5%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$20,424,287

Amount of Tax Relief for Homestead Exclusions

\$1,453,462

Total Approx. Tax Revenue:

\$21,877,749

Approx. Tax Levy for Tax Rate Calculation:

\$23,698,397

	Crawford	Mercer	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	53.4163	93.2700	
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)	\$23,820,207	\$701,997	\$24,522,204
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	\$4,243	\$2,423	
Number of Homestead/Farmstead Properties	6420	243	6663
Median Assessed Value of Homestead Properties			\$29,650

Act 1 Index (current): 3.5%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
Number of Decimals For Tax Rate Calculation:	2			
Approx. Tax Revenue from RE Taxes:	\$20,424,287			
Amount of Tax Relief for Homestead Exclusions	<u>\$1,453,462</u>			
Total Approx. Tax Revenue:	\$21,877,749			
Approx. Tax Levy for Tax Rate Calculation:	\$23,698,397			

	Crawford	Mercer		Total
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$1,453,462	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
Amount of Tax Relief from State/Local Sources				\$1,453,462

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	445,935,173	51.6100	23,014,714			91.81000%	
Mercer	7,526,500	90.3500	680,019			92.00000%	
Totals:	453,461,673		23,694,733	- 1,453,462 =	22,241,271 X	91.81545% =	20,420,923

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		72,000
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
Total Current Act 511 Taxes – Flat Rate Assessments			0
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%	2,890,000
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
Total Current Act 511 Taxes – Proportional Assessments			3,200,000
Total Act 511, Current Taxes			3,200,000
Act 511 Tax Limit -->		1,162,387,150 X	12
		Market Value	Mills
			13,948,646
			(511 Limit)

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
		2016-17 (Rebalanced)	2017-18				2016-17 (Rebalanced)	2017-18		
6111	<u>Current Real Estate Taxes</u>									
	Crawford	51.6100	51.6100	0.00%	Yes	3.5%				
	Mercer	90.1160	90.3500	0.26%	Yes	3.5%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	23,446,962
1200 Special Programs - Elementary / Secondary	9,178,207
1300 Vocational Education	1,311,310
1400 Other Instructional Programs - Elementary / Secondary	412,995
1500 Nonpublic School Programs	57,754
Total Instruction	\$34,407,228
2000 Support Services	
2100 Support Services - Students	2,007,692
2200 Support Services - Instructional Staff	2,605,194
2300 Support Services - Administration	3,225,847
2400 Support Services - Pupil Health	854,593
2500 Support Services - Business	585,856
2600 Operation and Maintenance of Plant Services	4,213,503
2700 Student Transportation Services	4,049,406
2800 Support Services - Central	601,265
2900 Other Support Services	70,000
Total Support Services	\$18,213,356
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,134,873
3300 Community Services	60,000
Total Operation of Non-Instructional Services	\$1,194,873
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,970,820
5200 Interfund Transfers - Out	1,560,000
5900 Budgetary Reserve	800,000
Total Other Expenditures and Financing Uses	\$8,330,820
Total Estimated Expenditures and Other Financing Uses	\$62,146,277

2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	12,646,157
200 Personnel Services - Employee Benefits	8,774,150
300 Purchased Professional and Technical Services	527,000
400 Purchased Property Services	11,344
500 Other Purchased Services	767,372
600 Supplies	689,748
700 Property	29,602
800 Other Objects	1,589
Total Regular Programs - Elementary / Secondary	\$23,446,962
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,053,375
200 Personnel Services - Employee Benefits	2,810,875
300 Purchased Professional and Technical Services	1,396,000
500 Other Purchased Services	869,188
600 Supplies	48,769
Total Special Programs - Elementary / Secondary	\$9,178,207
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,311,310
Total Vocational Education	\$1,311,310
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	16,000
200 Personnel Services - Employee Benefits	6,438
300 Purchased Professional and Technical Services	132,500
500 Other Purchased Services	258,057
Total Other Instructional Programs - Elementary / Secondary	\$412,995
1500 <u>Nonpublic School Programs</u>	
100 Personnel Services - Salaries	29,637
200 Personnel Services - Employee Benefits	28,117
Total Nonpublic School Programs	\$57,754
Total Instruction	\$34,407,228
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,135,221
200 Personnel Services - Employee Benefits	723,813
300 Purchased Professional and Technical Services	29,000
500 Other Purchased Services	4,600
600 Supplies	115,058
Total Support Services - Students	\$2,007,692
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	854,371
200 Personnel Services - Employee Benefits	601,052

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	30,000
400 Purchased Property Services	150,000
500 Other Purchased Services	107,598
600 Supplies	858,673
800 Other Objects	3,500
Total Support Services - Instructional Staff	\$2,605,194
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,798,416
200 Personnel Services - Employee Benefits	1,006,101
300 Purchased Professional and Technical Services	271,800
400 Purchased Property Services	2,276
500 Other Purchased Services	52,198
600 Supplies	68,536
800 Other Objects	26,520
Total Support Services - Administration	\$3,225,847
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	452,800
200 Personnel Services - Employee Benefits	303,553
300 Purchased Professional and Technical Services	85,000
400 Purchased Property Services	1,440
600 Supplies	11,800
Total Support Services - Pupil Health	\$854,593
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	279,022
200 Personnel Services - Employee Benefits	160,834
300 Purchased Professional and Technical Services	13,000
400 Purchased Property Services	4,000
500 Other Purchased Services	3,000
600 Supplies	117,500
800 Other Objects	8,500
Total Support Services - Business	\$585,856
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,608,646
200 Personnel Services - Employee Benefits	990,083
300 Purchased Professional and Technical Services	112,015
400 Purchased Property Services	245,524
500 Other Purchased Services	193,733
600 Supplies	983,211
700 Property	37,198
800 Other Objects	43,093
Total Operation and Maintenance of Plant Services	\$4,213,503
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	35,880
200 Personnel Services - Employee Benefits	24,547
300 Purchased Professional and Technical Services	120,000

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	3,860,984
600 Supplies	7,995
Total Student Transportation Services	\$4,049,406
2800 Support Services - Central	
100 Personnel Services - Salaries	12,000
200 Personnel Services - Employee Benefits	4,828
300 Purchased Professional and Technical Services	584,437
Total Support Services - Central	\$601,265
2900 Other Support Services	
500 Other Purchased Services	70,000
Total Other Support Services	\$70,000
Total Support Services	\$18,213,356
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	513,855
200 Personnel Services - Employee Benefits	206,678
300 Purchased Professional and Technical Services	138,800
400 Purchased Property Services	3,600
500 Other Purchased Services	184,740
600 Supplies	63,500
700 Property	14,900
800 Other Objects	8,800
Total Student Activities	\$1,134,873
3300 Community Services	
400 Purchased Property Services	45,000
600 Supplies	15,000
Total Community Services	\$60,000
Total Operation of Non-Instructional Services	\$1,194,873
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,363,000
900 Other Uses of Funds	4,607,820
Total Debt Service / Other Expenditures and Financing Uses	\$5,970,820
5200 Interfund Transfers - Out	
900 Other Uses of Funds	1,560,000
Total Interfund Transfers - Out	\$1,560,000
5900 Budgetary Reserve	
800 Other Objects	800,000
Total Budgetary Reserve	\$800,000
Total Other Expenditures and Financing Uses	\$8,330,820
TOTAL EXPENDITURES	\$62,146,277

Cash and Short-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

General Fund	9,390,000	7,840,000
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		
Other Capital Projects Fund	1,144,000	1,864,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	100,000	100,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund	1,500	1,500
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund	22,189	22,189

Total Cash and Short-Term Investments	\$10,657,689	\$9,827,689
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Long-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

General Fund	13,173,000	13,373,000
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		
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	184,000	178,000
Investment Trust Fund	16,500	16,000
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

Permanent Fund

Total Long-Term Investments	\$13,373,500	\$13,567,000
TOTAL CASH AND INVESTMENTS	\$24,031,189	\$23,394,689

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

General Fund

0510 Bonds Payable	41,573,000	35,730,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

Total General Fund	\$41,573,000	\$35,730,000
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Public Purpose (Expendable) Trust Fund

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

Total Public Purpose (Expendable) Trust Fund

Other Comptroller-Approved Special Revenue Funds

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

Total Athletic / School-Sponsored Extra Curricular Activities Fund

Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

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

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

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

Total Other Capital Projects Fund

Debt Service Fund

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

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

2017-2018 Final General Fund Budget

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Long-Term Indebtedness**06/30/2017 Estimate****06/30/2018 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Food Service / Cafeteria Operations Fund**Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Child Care Operations Fund**Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Other Enterprise Funds**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Internal Service Fund**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

Investment Trust Fund

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

Total Investment Trust Fund

Pension Trust Fund

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

Total Pension Trust Fund

Activity Fund

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

Total Activity Fund

Other Agency Fund

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

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Permanent Fund		
Total Long-Term Indebtedness	\$41,573,000	\$35,730,000

Short-Term Payables

06/30/2017 Estimate

06/30/2018 Projection

General Fund	5,662,645	5,843,245
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	\$5,662,645	\$5,843,245
TOTAL INDEBTEDNESS	\$47,235,645	\$41,573,245

Account Description	Amounts
0810 Nonspendable Fund Balance	2,350,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	9,899,362
0850 Unassigned Fund Balance	2,357,243
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$12,256,605
5900 Budgetary Reserve	800,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$15,406,605