

# FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/25/2018



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

6/25/2018

\_\_\_\_\_  
Date



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

6/26/2018

\_\_\_\_\_  
Date



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

6/26/2018

\_\_\_\_\_  
Date

Guy O'Neil

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

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Email Address



**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2018-2019 PROPOSED BUDGET**

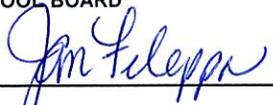
24 PS 6-687(a)(1)

(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> May 21, 2018
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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 a 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.	Assigned fund balance is for various Capital Projects, Facilities and Technology.

<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	3,570,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	12,851,682
0850 Unassigned Fund Balance	5,120,000
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$17,971,682</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	27,679,108
7000 Revenue from State Sources	31,374,822
8000 Revenue from Federal Sources	1,532,979
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$60,586,909</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$78,558,591</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	20,857,586
6113 Public Utility Realty Taxes	30,000
6114 Payments in Lieu of Current Taxes - State / Local	40,000
6120 Current Per Capita Taxes, Section 679	70,000
6150 Current Act 511 Taxes - Proportional Assessments	3,038,322
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,888,000
6500 Earnings on Investments	250,000
6700 Revenues from LEA Activities	125,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,065,200
6910 Rentals	120,000
6920 Contributions and Donations from Private Sources	30,000
6990 Refunds and Other Miscellaneous Revenue	165,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$27,679,108</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	16,555,538
7160 Tuition for Orphans Subsidy	197,100
7271 Special Education funds for School-Aged Pupils	2,688,661
7311 Pupil Transportation Subsidy	1,847,408
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,891,880
7330 Health Services (Medical, Dental, Nurse, Act 25)	76,000
7340 State Property Tax Reduction Allocation	1,453,321
7505 Ready to Learn Block Grant	665,681
7810 State Share of Social Security and Medicare Taxes	1,122,958
7820 State Share of Retirement Contributions	4,876,275
<b>REVENUE FROM STATE SOURCES</b>	<b>\$31,374,822</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,164,914
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	173,065
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	150,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	45,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,532,979</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>60,586,909</b>

Act 1 Index (current): 3.4%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$20,860,000

Amount of Tax Relief for Homestead Exclusions

\$1,453,321

Total Approx. Tax Revenue:

\$22,313,321

Approx. Tax Levy for Tax Rate Calculation:

\$24,127,234

Crawford

Mercer

Total

**2017-18 Data**

a. Assessed Value	\$445,935,173	\$7,526,500	\$453,461,673
b. Real Estate Mills	51.6100	90.3500	

**I. 2018-19 Data**

c. 2016 STEB Market Value	\$1,157,591,521	\$34,213,452	\$1,191,804,973
d. Assessed Value	\$445,391,007	\$7,526,500	\$452,917,507
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0

**2017-18 Calculations**

f. 2017-18 Tax Levy (a * b)	\$23,014,714	\$680,019	\$23,694,733
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**2018-19 Calculations**

g. Percent of Total Market Value	97.12927%	2.87073%	100.00000%
h. Rebalanced 2017-18 Tax Levy (f Total * g)	\$23,014,521	\$680,212	\$23,694,733
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	51.6100	90.3756	

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage	92.00000%	92.00000%	92.00000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$23,434,606	\$692,628	\$24,127,234

**I. 2018-19 Real Estate Tax Rate**

52.6100 92.0200

(k / d \* 1000)

III. m. Tax Levy Generated by Mills (l / 1000 * d)	\$23,432,021	\$692,589	\$24,124,610
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			\$22,671,289
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			\$20,857,586

Act 1 Index (current): 3.4%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$20,860,000

Amount of Tax Relief for Homestead Exclusions

\$1,453,321

Total Approx. Tax Revenue:

\$22,313,321

Approx. Tax Levy for Tax Rate Calculation:

\$24,127,234

	Crawford	Mercer	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	53.3647	93.4483	
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)	\$23,768,157	\$703,339	\$24,471,496
<b>IV.</b> 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	\$4,192.00	\$2,396.00	
Number of Homestead/Farmstead Properties	6377	244	6621
Median Assessed Value of Homestead Properties			\$29,700

Act 1 Index (current): 3.4%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
Number of Decimals For Tax Rate Calculation:	2			
Approx. Tax Revenue from RE Taxes:	\$20,860,000			
Amount of Tax Relief for Homestead Exclusions	<u>\$1,453,321</u>			
Total Approx. Tax Revenue:	\$22,313,321			
Approx. Tax Levy for Tax Rate Calculation:	\$24,127,234			

	Crawford	Mercer		Total
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$1,453,321	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,453,321</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	445,391,007	52.6100	23,432,021			92.00000%	
Mercer	7,526,500	92.0200	692,589			92.00000%	
<b>Totals:</b>	<b>452,917,507</b>		<b>24,124,610</b>	- 1,453,321 =	22,671,289 X	92.00000% =	20,857,586

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		70,000
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%	2,706,811
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	331,511
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>3,038,322</b>
<b>Total Act 511, Current Taxes</b>			<b>3,038,322</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>1,191,804,973 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>14,301,660</b>
			<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:				Index	Additional Tax Rate Charged in:			
		2017-18 (Rebalanced)	2018-19	Percent Change in Rate	Less than or equal to Index		2017-18 (Rebalanced)	2018-19	Percent Change in Rate	Less than or equal to Index
6111	<u>Current Real Estate Taxes</u>									
	Crawford	51.6100	52.6100	1.94%	Yes	3.4%				
	Mercer	90.3756	92.0200	1.82%	Yes	3.4%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	23,712,005
1200 Special Programs - Elementary / Secondary	9,333,615
1300 Vocational Education	1,756,736
1400 Other Instructional Programs - Elementary / Secondary	426,574
1500 Nonpublic School Programs	18,746
<b>Total Instruction</b>	<b>\$35,247,676</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,045,754
2200 Support Services - Instructional Staff	2,988,434
2300 Support Services - Administration	3,347,865
2400 Support Services - Pupil Health	806,137
2500 Support Services - Business	635,378
2600 Operation and Maintenance of Plant Services	4,252,265
2700 Student Transportation Services	4,016,900
2800 Support Services - Central	718,498
2900 Other Support Services	70,000
<b>Total Support Services</b>	<b>\$18,881,231</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,146,038
3300 Community Services	58,718
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,204,756</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	5,843,246
5200 Interfund Transfers - Out	2,230,000
5900 Budgetary Reserve	750,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$8,823,246</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$64,156,909</b>

## 2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	12,620,126
200 Personnel Services - Employee Benefits	8,851,379
300 Purchased Professional and Technical Services	469,000
400 Purchased Property Services	5,446
500 Other Purchased Services	1,071,330
600 Supplies	677,612
700 Property	15,273
800 Other Objects	1,839
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$23,712,005</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	4,018,661
200 Personnel Services - Employee Benefits	2,785,390
300 Purchased Professional and Technical Services	1,358,843
500 Other Purchased Services	1,111,640
600 Supplies	59,081
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$9,333,615</b>
<b>1300 Vocational Education</b>	
500 Other Purchased Services	1,756,736
<b>Total Vocational Education</b>	<b>\$1,756,736</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	21,000
200 Personnel Services - Employee Benefits	6,574
300 Purchased Professional and Technical Services	139,000
500 Other Purchased Services	260,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$426,574</b>
<b>1500 Nonpublic School Programs</b>	
300 Purchased Professional and Technical Services	18,746
<b>Total Nonpublic School Programs</b>	<b>\$18,746</b>
<b>Total Instruction</b>	<b>\$35,247,676</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	1,127,855
200 Personnel Services - Employee Benefits	760,998
300 Purchased Professional and Technical Services	39,000
500 Other Purchased Services	6,137
600 Supplies	111,764
<b>Total Support Services - Students</b>	<b>\$2,045,754</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	875,531
200 Personnel Services - Employee Benefits	599,211
300 Purchased Professional and Technical Services	10,500

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	158,164
500 Other Purchased Services	105,636
600 Supplies	1,239,392
<b>Total Support Services - Instructional Staff</b>	<b>\$2,988,434</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,862,828
200 Personnel Services - Employee Benefits	1,060,349
300 Purchased Professional and Technical Services	272,183
400 Purchased Property Services	1,000
500 Other Purchased Services	43,919
600 Supplies	75,656
700 Property	5,283
800 Other Objects	26,647
<b>Total Support Services - Administration</b>	<b>\$3,347,865</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	397,025
200 Personnel Services - Employee Benefits	314,116
300 Purchased Professional and Technical Services	80,000
500 Other Purchased Services	500
600 Supplies	14,496
<b>Total Support Services - Pupil Health</b>	<b>\$806,137</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	307,507
200 Personnel Services - Employee Benefits	172,871
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	4,000
500 Other Purchased Services	6,000
600 Supplies	121,500
800 Other Objects	8,500
<b>Total Support Services - Business</b>	<b>\$635,378</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,635,854
200 Personnel Services - Employee Benefits	1,056,903
300 Purchased Professional and Technical Services	121,000
400 Purchased Property Services	224,909
500 Other Purchased Services	191,000
600 Supplies	951,799
700 Property	35,600
800 Other Objects	35,200
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$4,252,265</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	36,774
200 Personnel Services - Employee Benefits	24,577
300 Purchased Professional and Technical Services	125,000
500 Other Purchased Services	3,818,549

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<u>Description</u>	<u>Amount</u>
600 Supplies	12,000
<b>Total Student Transportation Services</b>	<b>\$4,016,900</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	26,715
200 Personnel Services - Employee Benefits	10,976
300 Purchased Professional and Technical Services	680,807
<b>Total Support Services - Central</b>	<b>\$718,498</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>\$18,881,231</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	505,334
200 Personnel Services - Employee Benefits	207,585
300 Purchased Professional and Technical Services	140,200
400 Purchased Property Services	1,545
500 Other Purchased Services	187,267
600 Supplies	89,500
700 Property	14,337
800 Other Objects	270
<b>Total Student Activities</b>	<b>\$1,146,038</b>
<b>3300 Community Services</b>	
400 Purchased Property Services	45,000
600 Supplies	13,718
<b>Total Community Services</b>	<b>\$58,718</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,204,756</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	1,163,246
900 Other Uses of Funds	4,680,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$5,843,246</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	2,230,000
<b>Total Interfund Transfers - Out</b>	<b>\$2,230,000</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	750,000
<b>Total Budgetary Reserve</b>	<b>\$750,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$8,823,246</b>
<b>TOTAL EXPENDITURES</b>	<b>\$64,156,909</b>

**Cash and Short-Term Investments**

**06/30/2018 Estimate**

**06/30/2019 Projection**

General Fund	22,868,297	19,298,297
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	1,078,536	2,778,536
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	625,759	255,759
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		

<b>Total Cash and Short-Term Investments</b>	<b>\$24,572,592</b>	<b>\$22,332,592</b>
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**Long-Term Investments**

**06/30/2018 Estimate**

**06/30/2019 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		

Long-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

Permanent Fund

**Total Long-Term Investments**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$24,572,592</b>	<b>\$22,332,592</b>
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**Long-Term Indebtedness**

**06/30/2018 Estimate**

**06/30/2019 Projection**

**General Fund**

0510 Bonds Payable	31,815,000	26,960,000
0520 Extended-Term Financing Agreements Payable	486,623	359,228
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,332,050	1,465,255
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	102,000	114,000
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$33,735,673</b>	<b>\$28,898,483</b>
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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 Noncurrent Liabilities		

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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**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 Noncurrent Liabilities		

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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**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 Noncurrent Liabilities		

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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**Capital Reserve Fund - \$ 690, \$1850**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2018 Estimate**

**06/30/2019 Projection**

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

## 2018-2019 Final General Fund Budget

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**Long-Term Indebtedness****06/30/2018 Estimate****06/30/2019 Projection**

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-Purchase 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-Purchase 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-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent 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 Noncurrent Liabilities

**Total Private Purpose Trust Fund**

**Long-Term Indebtedness**

**06/30/2018 Estimate**

**06/30/2019 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 Noncurrent 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 Noncurrent 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 Noncurrent 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 Noncurrent Liabilities

**Total Other Agency Fund**

**Permanent Fund**

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

**Long-Term Indebtedness**

**06/30/2018 Estimate**

**06/30/2019 Projection**

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

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$33,735,673</b>	<b>\$28,898,483</b>

**Short-Term Payables**

**06/30/2018 Estimate**

**06/30/2019 Projection**

General Fund	4,605,000	4,855,000
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		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

<b>Total Short-Term Payables</b>	<b>\$4,605,000</b>	<b>\$4,855,000</b>
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<b>TOTAL INDEBTEDNESS</b>	<b>\$38,340,673</b>	<b>\$33,753,483</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	3,570,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	10,851,682
0850 Unassigned Fund Balance	3,550,000
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$14,401,682</b>
<b>5900 Budgetary Reserve</b>	<b>750,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$18,721,682</b>