

Crawford Central School District General Fund Budget Summary Fiscal Year 2025-2026

(Based on PDE-2028 Submission)

Overview

The 2025-2026 General Fund Budget for Crawford Central School District reflects prudent financial planning with a focus on maintaining strong instructional programs and managing rising fixed costs. The budget includes **\$69,552,755** in expenditures, supported by **\$67,105,064** in revenues and over **\$17,104,868** in beginning fund balance.

Fund Balance Summary

- **Beginning Fund Balance (Assigned + Unassigned):** \$17,104,868
- **Ending Fund Balance (Assigned + Unassigned):** \$14,721,235
- **Budgetary Reserve:** \$100,000
- **Assigned Fund Balance (Ending):** \$10,225,000
 - **Future Capital Projects:** \$4,225,000
 - **Future Retirement and Health Care Increases:** \$3,000,000
 - **Future Budget Deficits:** \$3,000,000
- **Unassigned Fund Balance (Ending):** \$4,496,235

District reserves are maintained above PDE recommendations, ensuring flexibility for cash flow and contingencies.

Budget Quick Look

- **Total Budgeted Expenditures:** \$69,552,755
 - **Total Revenues:** \$67,169,122
 - **Use of Fund Balance:** \$2,383,633
 - **Millage Rate:** 11.7950 (unchanged)
 - **Act 1 Index:** 5.6%
 - **State Tax Relief Provided:** \$2,207,215
 - **Fund Balance Remaining (End of Year):** \$14,721,235
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Revenues

Total Revenues: \$67,169,122

Source	Amount	% of Total
Local Revenues (6000s)	\$30,180,962	44.9%
State Revenues (7000s)	\$35,689,274	53.1%
Federal Revenues (8000s)	\$1,298,886	1.9%

Local Revenue (6000 Series): \$30,180,962

- **6111 Current Real Estate Taxes:** \$22,759,456
- **6120 Per Capita Tax (Section 679):** \$64,058
- **6150 Act 511 EIT/Transfer Taxes:** \$3,430,000
 - **6151 Earned Income Tax:** \$3,225,000
 - **6153 Real Estate Transfer Tax:** \$205,000
- **6400 Delinquent Real Estate Taxes:** \$1,876,000
- **6500 Earnings on Investments:** \$910,000
- **6700 Revenues from Activities:** \$107,000
- **6800 Pass-Through Revenues:** \$914,448
- **6910 Rentals:** \$23,000
- **6920 Contributions/Donations:** \$20,000
- **6990 Miscellaneous Revenue:** \$77,000

State Revenue (7000 Series): \$35,689,274

- **7111 Basic Education Funding:** \$20,225,000
- **7160 Tuition for Orphans:** \$121,000
- **7271 Special Education:** \$3,780,000
- **7311 Transportation Subsidy:** \$1,720,000
- **7330 Health Services:** \$63,000
- **7340 Property Tax Reduction:** \$2,207,215
- **7505 Ready to Learn Grant:** \$1,553,323
- **7810 Social Security Reimbursement:** \$1,165,021
- **7820 PSERS Reimbursement:** \$4,854,715

Federal Revenue (8000 Series): \$1,298,886

- **8514 Title I:** \$1,003,306
- **8810 SBAP (Access):** \$295,580

Expenditures

Total Expenditures: \$69,552,755

Function Group	Amount	% of Total
Instruction (1000)	\$43,854,832	63.0%
Support Services (2000)	\$24,250,966	34.9%
Non-Instructional (3000)	\$1,170,107	1.7%
Other Uses / Reserve (5000)	\$276,850	0.4%

Instruction (1000 Series): \$43,854,832

- **1100 Regular Programs: \$28,688,468**
 - Salaries: \$13,219,170
 - Benefits: \$10,781,033
 - Purchased Professional Services: \$1,228,000
 - Purchased Property Services: \$10,011
 - Other Purchased Services: \$2,617,900
 - Supplies: \$612,422
 - Property: \$215,072
 - Other Objects: \$4,860
- **1200 Special Education: \$12,425,488**
 - Salaries: \$4,371,234
 - Benefits: \$3,387,723
 - Purchased Professional Services: \$1,870,531
 - Other Purchased Services: \$2,791,000
 - Supplies: \$5,000
- **1300 Vocational Education: \$2,387,026**
 - Other Purchased Services: \$2,387,026
- **1400 Other Instructional Programs: \$353,850**
 - Other Purchased Services: \$353,850

Support Services (2000 Series): \$24,250,966

- **2100 Student Services: \$2,677,333**
 - Salaries: \$1,387,874
 - Benefits: \$1,118,338
 - Purchased Professional Services: \$23,000
 - Other Purchased Services: \$2,241
 - Supplies: \$7,380
 - Property: \$138,500

- **2200 Instructional Staff Support:** \$3,266,578
 - Salaries: \$956,723
 - Benefits: \$899,820
 - Purchased Property Services: \$121,000
 - Other Purchased Services: \$87,250
 - Supplies: \$57,285
 - Property: \$1,141,000
 - Other Objects: \$3,500
- **2300 Administration:** \$4,273,829
 - Salaries: \$2,146,011
 - Benefits: \$1,654,136
 - Purchased Professional Services: \$295,500
 - Purchased Property Services: \$1,000
 - Other Purchased Services: \$31,070
 - Supplies: \$93,134
 - Property: \$43,900
 - Other Objects: \$9,078
- **2400 Pupil Health:** \$1,075,663
 - Salaries: \$485,500
 - Benefits: \$503,920
 - Purchased Professional Services: \$72,548
 - Other Purchased Services: \$1,577
 - Supplies: \$12,118
- **2500 Business Office:** \$691,665
 - Salaries: \$337,357
 - Benefits: \$232,808
 - Purchased Professional Services: \$12,000
 - Other Purchased Services: \$5,000
 - Supplies: \$65,500
 - Property: \$35,000
 - Other Objects: \$4,000
- **2600 Facilities/O&M:** \$6,132,813
 - Salaries: \$1,980,718
 - Benefits: \$1,724,005
 - Purchased Professional Services: \$281,145
 - Purchased Property Services: \$451,010
 - Other Purchased Services: \$218,750
 - Supplies: \$1,260,185
 - Property: \$180,000
 - Other Objects: \$37,000
- **2700 Transportation:** \$5,224,714
 - Salaries: \$43,930
 - Benefits: \$49,875
 - Other Purchased Services: \$5,124,509
 - Property: \$6,400

- **2800 Central Support:** \$839,971
 - Salaries: \$22,520
 - Benefits: \$2,451
 - Purchased Professional Services: \$815,000
- **2900 Other Support Services:** \$68,400
 - Other Purchased Services: \$68,400

Non-Instructional (3000 Series): \$1,170,107

- **3200 Student Activities:** \$1,125,107
 - Salaries: \$399,957
 - Benefits: \$166,543
 - Purchased Professional Services: \$161,050
 - Purchased Property Services: \$27,100
 - Other Purchased Services: \$209,400
 - Supplies: \$120,487
 - Property: \$27,800
 - Other Objects: \$12,770
- **3300 Community Services:** \$45,000
 - Purchased Property Services: \$45,000

Other Uses (5000 Series): \$276,850

- **5100 Debt Service & Transfers:** \$176,850
 - Other Objects: \$31,850
 - Other Uses of Funds: \$145,000
- **5900 Budgetary Reserve:** \$100,000

Taxation and Index Compliance

- **Act 1 Index:** 5.6%
 - **Millage Rate:** 11.7950 (unchanged)
 - **Estimated Collection Rate:** 92.78%
 - **RETR Compliance:** Fully within index
 - **Homestead/Farmstead Relief:** \$2,207,215
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Crawford Central School District

Budget Comparison Report: 2024-25 vs. 2025-26

Summary at a Glance

Category	2024–2025	2025–2026	Change
Total Expenditures	\$70,611,883	\$69,552,755	↓ \$1,059,128
Total Revenues	\$67,141,550	\$67,169,122	↑ \$27,572
Use of Fund Balance	\$3,470,333	\$2,383,633	↓ \$1,086,700
Millage Rate	11.7950	11.7950	No Change
Act 1 Index	7.5%	5.6%	↓ 1.9 pts
Fund Balance (End)	\$12,072,868	\$14,721,235	↑ \$2,648,367

Revenues Breakdown

Source	2024–2025	2025–2026	Change
Local	\$29,202,942	\$30,180,962	↑ \$978,020
State	\$36,434,157	\$35,689,274	↓ \$744,883
Federal	\$1,504,451	\$1,298,886	↓ \$205,565
Total	\$67,141,550	\$67,169,122	↑ \$27,572

Narrative:

- **Local Revenues** increased through improved EIT collections and investment income.
- **State Revenues** declined slightly, with reductions in Basic Ed and PSERS reimbursement.
- **Federal Revenues** dropped due to lower Title I allocations.

Expenditures Breakdown: Detailed Analysis

Instruction (Function 1000)

Category	2024–25	2025–26	Change
Regular Programs	\$27,028,123	\$28,688,468	↑ \$1,660,345
Special Education	\$11,657,527	\$12,425,488	↑ \$767,961
Vocational Ed	\$2,267,551	\$2,387,026	↑ \$119,475
Other Programs	\$353,850	\$353,850	—
Total Instruction	\$41,307,051	\$43,854,832	↑ \$2,547,781

Narrative:

- **Salaries and benefits** increased in both **Regular and Special Ed**, reflecting staffing adjustments and inflationary pressures on benefits.
- **Purchased services** also increased significantly in **Special Ed and Regular Ed** programs, indicating growing contracted supports.
- **Vocational Ed** saw a modest increase in tuition and placement costs.

 **Support Services (Function 2000)**

Category	2024–25	2025–26	Change
Student Services (2100)	\$2,606,877	\$2,677,333	↑ \$70,456
Staff Support (2200)	\$3,092,107	\$3,266,578	↑ \$174,471
Administration (2300)	\$4,065,214	\$4,273,829	↑ \$208,615
Pupil Health (2400)	\$973,172	\$1,075,663	↑ \$102,491
Business Office (2500)	\$704,411	\$691,665	↓ \$12,746
Facilities / O&M (2600)	\$5,800,686	\$6,132,813	↑ \$332,127
Transportation (2700)	\$5,014,446	\$5,224,714	↑ \$210,268
Central Support (2800)	\$870,075	\$839,971	↓ \$30,104
Other Support Services (2900)	\$68,400	\$68,400	No Change
Total Support Services	\$23,195,388	\$24,250,966	↑ \$1,055,578

Narrative:

- **Facilities & Operations** had the largest increase due to higher **property services** (+\$138K) and **supply/equipment** investments.
- **Transportation** rose due to higher contracted rates.
- **Student and Staff Services** increases reflect benefit and contracted service costs.
- Small efficiencies were found in the **Business Office** and **Other Support** categories.

 **Non-Instructional Programs (Function 3000)**

Category	2024–25	2025–26	Change
Student Activities	\$1,312,369	\$1,125,107	↓ \$187,262
Community Services	\$45,000	\$45,000	No Change
Total	\$1,357,369	\$1,170,107	↓ \$187,262

Narrative:

- **Co-curricular and extracurricular activities** saw reductions in benefits, contracted services, and supply lines—potentially reflecting a realignment of programming or staffing.
- **Community Services** remained stable.

 **Other Uses & Reserve (Function 5000)**

Category	2024–25	2025–26	Change
Debt Service & Transfers	\$4,652,075	\$176,850	↓ \$4,475,225
Budgetary Reserve	\$100,000	\$100,000	No Change
Total	\$4,752,075	\$276,850	↓ \$4,475,225

Narrative:

- The **substantial drop** in this category is due to **reduced planned transfers and debt payments**, signaling completion of a prior obligation or a pause in major capital/debt movement

Fund Balance Summary

Category	2024–2025	2025–2026	Change
Assigned (Ending)	\$8,500,000	\$10,225,000	↑ \$1,725,000
— Capital Projects	\$3,000,000	\$4,225,000	↑ \$1,225,000
— Retirement/Health Increases	\$3,000,000	\$3,000,000	No Change
— Future Budget Deficits	\$2,500,000	\$3,000,000	↑ \$500,000
Unassigned (Ending)	\$3,572,868	\$4,496,235	↑ \$923,367
Budgetary Reserve	\$100,000	\$100,000	No Change

◆ *Reserves were proactively increased, especially for capital planning and future stability.*

Final Thoughts

Crawford Central SD effectively managed year-over-year costs, redirecting dollars toward core instruction and support services while scaling back large nonrecurring obligations. Revenue growth—especially local—offset federal/state aid dips. The result: a stronger fund balance, controlled costs, and no tax increase.
