

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

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

Jacquelynn Dutchcot

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Contact Person

Telephone

Extension

jdutchcot@crawfordctc.org

Email Address

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
5290	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2500, Object 100: \$119,558.00 Function 2500, Object 200: \$120,998.00	Increase in medical insurance costs.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed for PSERs.
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 for Adult Ed and LPN programs.

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	200,000
0840 Assigned Fund Balance	403,950
0850 Unassigned Fund Balance	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$603,950</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	5,325,407
7000 Revenue from State Sources	1,155,804
8000 Revenue from Federal Sources	510,412
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$6,991,623</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$7,595,573</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6500 Earnings on Investments	5,000
6940 Tuition from Patrons	5,320,407
REVENUE FROM LOCAL SOURCES	\$5,325,407
REVENUE FROM STATE SOURCES	
7220 Vocational Education	633,750
7810 State Share of Social Security and Medicare Taxes	96,954
7820 State Share of Retirement Contributions	425,100
REVENUE FROM STATE SOURCES	\$1,155,804
REVENUE FROM FEDERAL SOURCES	
8190 Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	200,000
8200 Unrestricted Grants-in-Aid from the Federal Government Through the Commonwealth of Pa	150,000
8521 Vocational Education - Operating Expenditures	160,412
REVENUE FROM FEDERAL SOURCES	\$510,412
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	6,991,623

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1300 Vocational Education	3,461,245
1600 Adult Education Programs	507,048
Total Instruction	\$3,968,293
2000 Support Services	
2100 Support Services - Students	214,584
2200 Support Services - Instructional Staff	200,300
2300 Support Services - Administration	662,307
2400 Support Services - Pupil Health	4,000
2500 Support Services - Business	284,056
2600 Operation and Maintenance of Plant Services	945,740
2800 Support Services - Central	2,299
Total Support Services	\$2,313,286
3000 Operation of Non-Instructional Services	
3200 Student Activities	22,494
Total Operation of Non-Instructional Services	\$22,494
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	712,550
Total Other Expenditures and Financing Uses	\$712,550
Total Estimated Expenditures and Other Financing Uses	\$7,016,623

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1300 Vocational Education	
100 Personnel Services - Salaries	1,467,728
200 Personnel Services - Employee Benefits	1,270,479
400 Purchased Property Services	51,000
500 Other Purchased Services	13,975
600 Supplies	460,637
700 Property	196,086
800 Other Objects	1,340
Total Vocational Education	\$3,461,245
1600 Adult Education Programs	
100 Personnel Services - Salaries	236,176
200 Personnel Services - Employee Benefits	171,177
400 Purchased Property Services	40,745
500 Other Purchased Services	8,609
600 Supplies	6,300
700 Property	300
800 Other Objects	43,741
Total Adult Education Programs	\$507,048
Total Instruction	\$3,968,293
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	100,558
200 Personnel Services - Employee Benefits	90,941
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	1,000
500 Other Purchased Services	2,700
600 Supplies	18,385
Total Support Services - Students	\$214,584
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	86,750
200 Personnel Services - Employee Benefits	60,050
400 Purchased Property Services	7,000
500 Other Purchased Services	10,000
600 Supplies	16,500
700 Property	20,000
Total Support Services - Instructional Staff	\$200,300
2300 Support Services - Administration	
100 Personnel Services - Salaries	312,405
200 Personnel Services - Employee Benefits	231,302
300 Purchased Professional and Technical Services	37,850
400 Purchased Property Services	17,500
500 Other Purchased Services	30,500
600 Supplies	16,500

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<u>Description</u>	<u>Amount</u>
700 Property	14,000
800 Other Objects	2,250
Total Support Services - Administration	\$662,307
2400 <u>Support Services - Pupil Health</u>	
600 Supplies	4,000
Total Support Services - Pupil Health	\$4,000
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	119,558
200 Personnel Services - Employee Benefits	120,998
300 Purchased Professional and Technical Services	20,500
400 Purchased Property Services	15,000
500 Other Purchased Services	3,000
600 Supplies	4,000
800 Other Objects	1,000
Total Support Services - Business	\$284,056
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	207,972
200 Personnel Services - Employee Benefits	202,192
400 Purchased Property Services	144,260
500 Other Purchased Services	79,500
600 Supplies	285,000
700 Property	26,676
800 Other Objects	140
Total Operation and Maintenance of Plant Services	\$945,740
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,225
200 Personnel Services - Employee Benefits	574
600 Supplies	500
Total Support Services - Central	\$2,299
Total Support Services	\$2,313,286
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	7,650
200 Personnel Services - Employee Benefits	3,344
500 Other Purchased Services	11,000
600 Supplies	500
Total Student Activities	\$22,494
Total Operation of Non-Instructional Services	\$22,494
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	337,550
900 Other Uses of Funds	375,000

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$712,550
Total Other Expenditures and Financing Uses	\$712,550
TOTAL EXPENDITURES	\$7,016,623

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	603,950	700,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Other Capital Projects Fund	1,065,186	1,000,000
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 Cash and Short-Term Investments	\$1,669,136	\$1,700,000

Long-Term Investments

06/30/2021 Estimate

06/30/2022 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		
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

06/30/2021 Estimate

06/30/2022 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$1,669,136	\$1,700,000
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Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	260,500	270,000
0550 Authority Lease Obligations	9,555,000	9,180,000
0560 Other Post-Employment Benefits (OPEB)	640,000	700,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$10,455,500	\$10,150,000
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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 Noncurrent Liabilities		

Total Public Purpose (Expendable) Trust Fund		
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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		

Total Other Comptroller-Approved Special Revenue Funds		
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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		

Total Athletic / School-Sponsored Extra Curricular Activities Fund		
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Capital Reserve Fund - § 690, §1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 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

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
- 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

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

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

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

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

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

Total Permanent Fund

Total Long-Term Indebtedness

\$10,455,500

\$10,150,000

Short-Term Payables

06/30/2021 Estimate

06/30/2022 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
- 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	\$10,455,500	\$10,150,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	175,000
0840 Assigned Fund Balance	403,950
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$578,950

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$578,950
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