PROPOSED

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval		
Date of Adoption of the General Fund Budget:		
John & Keele	May 19, 202	5
John W. Wardle, President of the Board - Original Signature Required	Date	
Julie S. Goothe	May 19, 202	5
Julie Boothe, Secretary of the Board - Original Signature Required	Date	
metrent	May 19, 202	5
Nicholas Guarente, Ed.D., Chief School Administrator - Original Signature Required	Date	
Cristy Lentz Custa Dentry	(717)776-2404	Extn :
Contact Person	Telephone	Extension
clentz@bigspring.k12.pa.us		
Email Address		

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2025-2026 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Big Spring SD	Cumberland	115210503

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 the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
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 2025-2026 (compared to 2024-2025)?

Yes No

х

If yes, see information below, taken from the 2025-2026 General Fund Budget.

Total Budgeted Expenditures	\$66781931
Ending Unassigned Fund Balance	\$3102323
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.64%
The Estimated Ending Unassigned Fund Balance is within the allowable limits.	Yes <u>x</u>
	No

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

SIGNATURE OF SUPERINTENDENT	DATE

DUE DATE: AUGUST 15, 2025

028	
CERTIFICATION OF USE OF PDE-2028	
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	6

FOR PUBLIC INSPECTION OF 2025-2026 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name :	County :	AUN Number :
Big Spring SD	Cumberland	115210503

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.

DATE	
SIGNATURE OF SCHOOL BOARD PRESIDENT	

DUE DATE: IMMEDIA

IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

Big Spring SD LEA : 115210503

Validations

Page - 1 of 1

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Description Val Number

- Budget Approval Date is required before submission on Contact Screen and cannot be a future date. 1010
- Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. 5260

Function 2200, Object 100: \$631,250.00 Function 2200, Object 200: \$645,109.00

Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. 5320

Function 2800, Object 100: \$82,678.00 Function 2800, Object 200: \$92,210.00

- Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below. 8060
- Unassigned Fund Balance is not equal to 0, a justification must be entered below. Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending 8080
- Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below. 8150
- Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below. 8160

Justification

The benefits are higher than salaries due to professional development tuition reimbursement being charged to Function 2200, Object 200.

professional development tuition reimbursement The benefits are higher than salaries due to being charged to Function 2800, Object 200

Budgetary Reserve is for unanticipated expenses during the 2025-2026 school year.

Unassigned Fund Balance is for unanticipated expenditures in the future.

PSERS - \$554,000

Safety/Security/SRO - \$500,000, Student Svcs & Mental Health - \$500,000, Capital Projects -\$5,500,000 & Budget Deficits Techn - \$2,300,000, Special Educ - \$550,000, Student Info Sy/Financial Software - \$200,000, PSERS - \$650,000, Health Care - \$1,000,000

_		
neral Fund Budge	Big Spring SD	:58:13 AM
2025-2026 Final General Fund Budget	LEA : 115210503	Printed 5/16/2025 8:58:13 AM

Printed 5/16/2025 8:58:13 AM	Page - 1 of 1
ITEM	AMOUNTS
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	4,059,916
0820 Restricted Fund Balance	
0830 Committed Fund Balance	554,000
0840 Assigned Fund Balance	12,549,027
0850 Unassigned Fund Balance	4,499,964
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$17,602,991</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	40,576,886
7000 Revenue from State Sources	23,885,571
8000 Revenue from Federal Sources	771,833
9000 Other Financing Sources	150,000
Total Estimated Revenues And Other Financing Sources	<u>\$65,384,290</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	\$82,987,281

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 2025-2026 Final General Fund Budget

 LEA : 115210503
 Big Spring SD

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Amount

611 Current Real Estate Taxes 30 6112 Interim Real Estate Taxes 51 6113 Public Utility Realty Taxes 51 6114 Payments in Lieu of Current Taxes - State / Local 51 6130 Current Act 511 Taxes - Flat Rate Assessments 51 6140 Current Act 511 Taxes - Froportional Assessments 50 6150 Current Act 511 Taxes - Froportional Assessments 50 6100 Bining on Investments 50 6100 Remings on Investments 50 6100 Retuing and Upter Miscellaneous Revenue 54 6100 Returnes and Opter Miscellaneous Revenue 54 6100 Returnes and Dote Miscellaneous Revenue 54 7010 Revenues FROM UST FROM Sources / Pass-Through Funds 54 7011 Basic Education Funding-Formula 71 7111 Basic Education Funding-Formula 71 7120 Vocational Education Subsidy 72 7131 Pupil Transportation Subsidy 73 7141 Basic Education Funding-Formula 73 7141 Basic Education Funding Formula 73			20 011 067
axes - State / Local tate Assessments arritonal Assessments d / Assessed by the LEA bources / Pass-Through Funds cources / Pass-Thro	6111 Current Real Estate	Taxes	10,011,001
axes - State / Local ate Assessments ortional Assessments d / Assessed by the LEA bources / Pass-Through Funds bources / Pass-Through Funds bources / Pass-Through Funds cous Revenue nula nula nula tial Nurse, Act 25) Pupil Transportation Subsidy tal, Nurse, Act 25) Allocation and Medicare Taxes tributions tributions ic Achievement of the Disadvantaged ic Achievement of the Disadvantaged ic Achievement of the Disadvantaged	6112 Interim Real Estate	Taxes	65,000
axes - State / Local kate Assessments artional Assessments d / Assessed by the LEA bources / Pass-Through Funds bources / Pass-Through Funds cous Revenue cous Revenue cous Revenue cous Revenue colol-Aged Pupils chool-Aged Pupils	6113 Public Utility Realty	Faxes	31,950
kate Assessments orrional Assessments d / Assessed by the LEA bources / Pass-Through Funds cous Revenue cous Revenue nula nula nula chool-Aged Pupils chool-Aged Pupils chool-		Current Taxes - State / Local	38,460
d / Assessments d / Assessments bources / Pass-Through Funds bources / Pass-Through Funds cous Revenue tool-Aged Pupils chool-Aged Pupils chool-Aged Pupils tal, Nurse, Act 25) Allocation fal, Nurse, Act 25) Allocation field framsportation Subsidy fal, Nurse, Act 25) difficultion Subsidy fal, Subsidy fal, Nurse, Act 25) for the Public framsportation Subsidy field		es - Flat Rate Assessments	56,700
d / Assessed by the LEA Bources / Pass-Through Funds bources / Pass-Through Funds cous Revenue and Revenue chool-Aged Pupils chool-Aged Pupils chool-Aged Pupils fransportation Subsidy frai, Nurse, Act 25) Allocation frai, Nurse, Act 25) Allocation frai, Nurse, Act 25) Allocation frai, Nurse, Act 25) dement and Medicare Taxes frai, Nurse, Act 25) dement and Medicare Taxes frai, Nurse, Act 25) for the Disadvantaged ic Achievement of the Disadvantaged ic Achievement of the Disadvantaged	6150 Current Act 511 Tax	es - Proportional Assessments	6,853,029
ources / Pass-Through Funds ous Revenue and and chool-Aged Pupils chool-Aged Pupils chool-Aged Pupils transportation Subsidy tal, Nurse, Act 25) Allocation Allocation Allocation and Medicare Taxes transplement and Medicare Taxes tributions ic Achievement of the Disadvantaged ic Achievement of the Disadvantaged ic Achievement of the Disadvantaged	6400 Delinquencies on Te	xes Levied / Assessed by the LEA	705,000
bources / Pass-Through Funds cous Revenue nula chool-Aged Pupils chool-Aged Pupils chool-Aged Pupils flocation Subsidy fall. Nurse, Act 25) Allocation Subsidy fall. Nurse, Act 25) Allocation Subsidy fall. Nurse, Act 25) and Pupil Transportation Subsidy fall. Nurse, Act 25) for the Disadvantaged ic Achievement of the Disadvantaged ic Achievement of the Disadvantaged ic Achievement of the Disadvantaged		ents	683,305
bources / Pass-Through Funds cous Revenue and cous Revenue chool-Aged Pupils chool-Aged Pupils fransportation Subsidy fral, Nurse, Act 25) Allocation fral, Nurse, Act 25) Allocation fral, Nurse, Act 25) Allocation fransportation Subsidy fransportation	6700 Revenues from LEA	Activities	77,785
ous Revenue nula chool-Aged Pupils chool-Aged Pupils Pupil Transportation Subsidy ital, Nurse, Act 25) Allocation Allocation Allocation and Medicare Taxes in Medicare Taxes and Medicare Taxes in Chievement of the Disadvantaged ic Achievement of the Disadvantaged ic Achievement of the Disadvantaged	6800 Revenues from Inter	mediary Sources / Pass-Through Funds	627,200
ous Revenue nula chool-Aged Pupils chool-Aged Pupils Pupil Transportation Subsidy ital, Nurse, Act 25) Allocation Allocation Allocation ital, Nurse, Act 25) Allocation cital, Nurse, Act 25) Allocation ital, Nurse, Act 25) Allocation cital, Allocation cital, Allocation c	6940 Tuition from Patrons		625,000
nula chool-Aged Pupils Pupil Transportation Subsidy ital, Nurse, Act 25) Allocation Allocation and Medicare Taxes and Medicare Taxes and Medicare Taxes and Medicare Taxes and Medicare Taxes ic Achievement of the Disadvantaged ic Achievement of the Disadvantaged ic Achievement of the Disadvantaged	6990 Refunds and Other I	/iscellaneous Revenue	1,500
nula chool-Aged Pupils Pupil Transportation Subsidy ital, Nurse, Act 25) Allocation Allocation and Medicare Taxes trributions ic Achievement of the Disadvantaged ic Achievement of the Disadvantaged ic Achievement of the Disadvantaged	EVENUE FROM LOCAL SOL	RCES	\$40,576,886
nula chool-Aged Pupils Pupil Transportation Subsidy tal, Nurse, Act 25) Allocation Allocation Allocation and Medicare Taxes and	EVENUE FROM STATE SOU	RCES	
chool-Aged Pupils Pupil Transportation Subsidy Ital, Nurse, Act 25) Allocation Allocation and Medicare Taxes and Medicare Taxes and Medicare Taxes and Medicare Taxes and Medicare Taxes is Achievement of the Disadvantaged ic Achievement of the Disadvantaged ic Achievement of the Disadvantaged	7111 Basic Education Fur	ding-Formula	12,573,406
chool-Aged Pupils Pupil Transportation Subsidy Ital, Nurse, Act 25) Allocation Allocation and Medicare Taxes trributions trributions tributions	7160 Tuition for Orphans	Subsidy	21,000
chool-Aged Pupils Pupil Transportation Subsidy tal, Nurse, Act 25) Allocation Allocation and Medicare Taxes and Medicare Taxes	7220 Vocational Education		79,000
Pupil Transportation Subsidy Ital, Nurse, Act 25) Allocation and Medicare Taxes and Medic		nds for School-Aged Pupils	2,684,183
Pupil Transportation Subsidy tal, Nurse, Act 25) Allocation and Medicare Taxes tributions \$2 ic Achievement of the Disadvantaged ic Achievement of the Disadvantaged		Subsidy	1,539,748
tal, Nurse, Act 25) Allocation pplement and Medicare Taxes hributions hributions tributions hributions hributions tributi	7312 Nonpublic and Char	er School Pupil Transportation Subsidy	31,000
Allocation pplement and Medicare Taxes trributions trib	7330 Health Services (Me	dical, Dental, Nurse, Act 25)	45,500
pplement and Medicare Taxes ntributions \$2 ic Achievement of the Disadvantaged ic Achievement of the Disadvantaged		teduction Allocation	1,344,793
pplement and Medicare Taxes htributions \$2 ic Achievement of the Disadvantaged ic Achievement of the Disadvantaged in Recruiting High Quality Teachers and		k Grant	672,793
and Medicare Taxes trtibutions \$2 tic Achievement of the Disadvantaged ic Acuiting High Quality Teachers and	7532 Ready to Learn-Ade	quacy Supplement	189,664
tributions \$2 \$2 ic Achievement of the Disadvantaged nd Recruiting High Quality Teachers and	7810 State Share of Socia	I Security and Medicare Taxes	867,600
ic Achievement of the Disadvantaged nd Recruiting High Quality Teachers and	7820 State Share of Retire	ement Contributions	3,836,884
REVENUE FROM FEDERAL SOURCES 8514 Title I - Improving the Academic Achievement of the Disadvantaged 8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	EVENUE FROM STATE SOU	RCES	\$23,885,571
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	EVENUE FROM FEDERAL S 8514 Title I - Improving th	OURCES Academic Achievement of the Disadvantaged	622,107
	8515 Title II - Preparing, T Principals	raining, and Recruiting High Quality Teachers and	102,274
8517 Title IV - 21st Century Schools	8517 Title IV - 21st Centu	y Schools	47,452
REVENUE FROM FEDERAL SOURCES	EVENUE FROM FEDERAL S	OURCES	\$771,833

2025-2026 Final General Fund Budget LEA: 115210503 Big Spring SD

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	Amount
OTHER FINANCING SOURCES	
9200 Proceeds from Extended Term Financing, Leases, and Other Right-to- Use Arrangements	150,000
OTHER FINANCING SOURCES	\$150,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	65,384,290

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Real Estate Tax Rate (RETR) Report

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

Page - 1 of 3

		Rate	\$30,811,957 <u>\$1,359,812</u> \$22,474,750	\$33,455,601	Cumberland		\$2,039,375,100	16.1260		\$1,870,342,211	\$2,043,976,400	\$0		\$32,886,963
2025-2026 Final General Fund Budget	AUN: 115210503 Big Spring SD Printed 5/16/2025 8:58:17 AM	Act 1 Index (current): 5.0% Calculation Method:	Approx. Tax Revenue from RE Taxes: Amount of Tax Relief for Homestead Exclusions	Total Approx. Tax Revenue: Approx. Tax Levy for Tax Rate Calculation:		2024-25 Data	a. Assessed Value	b. Real Estate Mills	I. 2025-26 Data	c. 2023 STEB Market Value	d. Assessed Value	e. Assessed Value of New Constr/ Renov	2024-25 Calculations	f. 2024-25 Tax Levv

Ĕ.	prox. Lax Revenue Irom RE Laxes:		
ğ	nount of Tax Relief for Homestead Exclusions	<u>\$1,359,812</u>	
a	al Approx. Tax Revenue:	\$32,171,769	
brd	prox. Tax Levy for Tax Rate Calculation:	\$33,455,601	
		Cumberland	Total
	2024-25 Data		
	a. Assessed Value	\$2,039,375,100	\$2,039,375,100
	b. Real Estate Mills	16.1260	
. 4	2025-26 Data		
	c. 2023 STEB Market Value	\$1,870,342,211	\$1,870,342,211
	d. Assessed Value	\$2,043,976,400	\$2,043,976,400
	e. Assessed Value of New Constr/ Renov	\$0	0\$
	2024-25 Calculations		
	f. 2024-25 Tax Levy	\$32,886,963	\$32,886,963
	(a * b)		
• •	2025-26 Calculations		
	g. Percent of Total Market Value	100.0000%	100.0000%
	h. Rebalanced 2024-25 Tax Levy	\$32,886,963	\$32,886,963
	(f Total * g)		
	i. Base Mills Subject to Index	16.1260	
	(h / a * 1000) if no reassessment		
	(h / (d-e) * 1000) if reassesment		
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	96.00000%	96.0000%
	k. Tax Levy Needed	\$33,455,601	\$33,455,601
	(Approx. Tax Levy * g)		
	I. 2025-26 Real Estate Tax Rate	16.3679	
_	(k / d * 1000)		
	m. Tax Levy Generated by Mills	\$33,455,601	\$33,455,601
	(I / 1000 * d)		
	n. Tax Levy minus Tax Relief for Homestead Exclusions		\$32,095,789
	(m - Amount of Tax Relief for Homestead Exclusions)		
	o. Net Tax Revenue Generated By Mills		\$30,811,957
	(n * Est. Pct. Collection)		a
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Report
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Estate T
Real

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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	Page -

2025-2026 Final General Fund Budget	Budget		
AUN: 115210503 Big Spring SD Printed 5/16/2025 8:58:17 AM	ig SD		Multi-Count
Act 1 Index (current): 5.0% Calculation Method:		Rate	
Approx. Tax Revenue from RE Taxes: Amount of Tax Relief for Homestead Exclusions Total Approx. Tax Revenue: Approx. Tax Levy for Tax Rate Calculation:	Taxes: sstead Exclusions Calculation:	\$30,811,957 <u>\$1,359,812</u> \$32,171,769 \$33,455,601	
		Cumberland	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	On Index	16.9323	
q. Mills In Excess of Index	X	0.0000	
(if (l > p), (l - p))			
r. Maximum Tax Levy Based On Index IV. (p / 1000 * d)	ased On Index	\$34,609,222	\$34,609,222
s. Millage Rate within Index?	Jex?	Yes	
t. Tax Levy In Excess of Index	Index	\$0	\$0
(if (m > r), (m - r))			
u.Tax Revenue In Excess of Index	is of Index	\$0	\$0
(t * Est. Pct. Collection)	(uc		

_	Information Related to Property Tax Relief		
:	Assessed Value Exclusion per Homestead	\$14,721.89	
>	Number of Homestead/Farmstead Properties	5726	5726
	Median Assessed Value of Homestead Properties		\$181,450

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(RET
Tax Rate
Estate 1
Rea

2025-2026 Final General Fund Budget

\$1,344,793	\$	Lowering RE Tax Rate	\$1,344,793	mestead Exclusions	State Property Tax Reduction Allocation used for: Homestead Exclusions
		Total		<u>\$1.359.812</u> \$32,171,769 \$33,455,601 Cumberland	Amount of Tax Relief for Homestead Exclusions Total Approx. Tax Revenue: Approx. Tax Levy for Tax Rate Calculation:
				Rate	Act 1 Index (current): 5.0% Calculation Method:
Multi-County Rebalancing Based on Methodology of Section 672.1 of School Co Page - 3 of 3	ig Based on Methodo	Multi-County Rebalancir			AUN: 115210503 Big Spring SD Printed 5/16/2025 8:58:17 AM

\$15,019

\$15,019

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

Amount of Tax Relief from State/Local Sources

\$1,359,812

2025-2026 Final General Fund Budget LEA : 115210503 Big Spring SD Printed 5/16/2025 8:58:19 AM

REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511) Local Education Agency Tax Data

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CODE

6111 Current Real Estate Taxes

6111 Curr	6111 Current Real Estate Taxes		7	Amount of Tax Relief for	Tax Levy Minus Homestead		Net Tax Revenue
County Nar	County Name Taxable Assessed Value Real Estate Mills	te Mills Tax Levy Generated by Mills	ed by Mills	<u>Homestead Exclusions</u>	Exclusions	Percent Collected	<u>Generated By Mills</u>
Cumberland	2,043,976,400	16.3679 3	33,455,601			800000%	
Totals:	2,043,976,400	3	33,455,601 -	1,359,812	= 32,095,789	X 96.00000%	= 30,811,957
				Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679			\$0.00			0
6140	Current Act 511 Taxes – Flat Rate Assessments	essments			<u>Add'l Rate (if appl.)</u>	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0
6142	Current Act 511 Occupation Taxes – Flat Rate	rlat Rate		\$0.00	\$0 [.] 00	0	0
6143	Current Act 511 Local Services Taxes			\$10.00	\$0.00	56,700	56,700
6144	Current Act 511 Trailer Taxes			\$0 [.] 00	\$0 [.] 00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate	ixes – Flat Rate		\$0 [.] 00	\$0 [.] 00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	axes – Flat Rate		\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	e Assessments		\$0.00	\$0.00	0	0
	Total Current Act 511 Taxes – Flat Rate Assessments	Rate Assessments				56,700	56,700
6150	Current Act 511 Taxes – Proportional Assessments	Assessments		Rate Ado	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	(0)		1.150%	0.000%	6,548,029	6,548,029
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	Taxes		0.500%	0.000%	305,000	305,000
6154	Current Act 511 Amusement Taxes			0000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes	IXes		0.000	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes – Percentage	axes – Percentage		0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments	ional Assessments		0	0	0	0
	Total Current Act 511 Taxes – Proportional Assessments	ortional Assessments				6,853,029	6,853,029
	Total Act 511, Current Taxes						6,909,729
			Act 511 Tax Limit	x Limit>	1,870,342,211 X	12	22,444,107
					Market value	MIIIS	(JIII LIMIT)

2025-2026 Final General Fund Budget LEA : 115210503 Big Spring SD

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		Tax Rate Charged in:	ırged in:				Additional Tax Rate		
Functio Description	5	2024-25 (Rebalanced)	2025-26	Percent Change in Rate	Less man or equal to Index	Index	Спагдеч III. 2024-25 2025-26 (Rebalanced)	-26 Change in Rate	Less than or equal to Index
6111 Current Real Estate Taxes									
Cumberland		16.1260	16.3679	1.51%	Yes	5.0%			
Current Act 511 Taxes – Flat Rate Assessments	te Assessments								
6143 Current Act 511 Local Services Taxes	ses Taxes	\$10.00	\$10.00	0.00%	Yes	5.0%			
Current Act 511 Taxes – Proportional Assessments	ional Assessments								
6151 Current Act 511 Earned Income Taxes	me Taxes	1.150%	1.150%	0.00%	Yes	5.0%			
6153 Current Act 511 Real Estate Transfer Taxes	Transfer Taxes	0.500%	0.500%	%00.0	Yes	5.0%			

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<u>Amount</u>

2025-2026 Final General Fund Budget

Big Spring SD LEA: 115210503

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Description

1000 Instruction

- 1100 Regular Programs Elementary / Secondary
 - 1200 Special Programs Elementary / Secondary

 - 1300 Vocational Education
- 1400 Other Instructional Programs Elementary / Secondary
 - 1500 Nonpublic School Programs

Total Instruction

2000 Support Services

- 2100 Support Services Students 2200 Support Services Instructional Staff
- 2300 Support Services Administration

3,404,079

2,191,056

1,650,864

916,050

545,764

5,051,694

30,000

\$18,684,034

1,687,963

67,220

\$1,755,183

1,151,490

3,743,037

300,000 100,000

\$5,532,569

\$66,781,931

5,132,569

43,254 8,000

\$40,810,145

15,580,189 926,765

24,251,937

- 2400 Support Services Pupil Health
 - 2500 Support Services Business
- 2600 Operation and Maintenance of Plant Services
 - 2700 Student Transportation Services
 - 2800 Support Services Central
 - 2900 Other Support Services

Total Support Services

3000 Operation of Non-Instructional Services

- 3200 Student Activities
 - 3300 Community Services

Total Operation of Non-Instructional Services

5000 Other Expenditures and Financing Uses

- 5100 Debt Service / Other Expenditures and Financing Uses
 - 5200 Interfund Transfers Out
 - 5900 Budgetary Reserve

Total Other Expenditures and Financing Uses

Total Estimated Expenditures and Other Financing Uses

Uses: Detail
_
Financing
<u> </u>
Othei
anc
Expenditures an
nditures

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Amount

6,600

2,203,254 688,418

785,520

11,968,795 8,193,301 400,099

5,950

\$24,251,937

5,000

7,120,278 265,594 37,628 \$15,580,189

2,372,032 2,094,435

3,685,222

2025-2026 Final General Fund Budget Big Spring SD LEA: 115210503

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Description

1000 Instruction

1100 Regular Programs - Elementary / Secondary

- - 100 Personnel Services Salaries
- 200 Personnel Services Employee Benefits
- 300 Purchased Professional and Technical Services
 - 400 Purchased Property Services
 - 500 Other Purchased Services 600 Supplies
 - - 700 Property
- 800 Other Objects

Total Regular Programs - Elementary / Secondary

- 1200 Special Programs Elementary / Secondary 100 Personnel Services - Salaries
- 300 Purchased Professional and Technical Services 200 Personnel Services - Employee Benefits
 - 400 Purchased Property Services

 - 500 Other Purchased Services
 - 600 Supplies
- 800 Other Objects

Total Special Programs - Elementary / Secondary

1300 Vocational Education

500 Other Purchased Services

Total Vocational Education

1400 Other Instructional Programs - Elementary / Secondary

- 100 Personnel Services Salaries
- 200 Personnel Services Employee Benefits
- 300 Purchased Professional and Technical Services
- 500 Other Purchased Services

5,000 16,300 600 \$43,254

15,000 6,354

926,765 \$926,765 \$8,000

\$40,810,145

8,000

600 Supplies

Total Other Instructional Programs - Elementary / Secondary

1500 Nonpublic School Programs

300 Purchased Professional and Technical Services

Total Nonpublic School Programs

Total Instruction

2000 Support Services

2100 Support Services - Students

100 Personnel Services - Salaries

- 200 Personnel Services Employee Benefits
- 300 Purchased Professional and Technical Services

767,910 138,975

1,177,745

7,650

93,641

5,135

\$2,191,056

- 500 Other Purchased Services
 - 600 Supplies

 - 800 Other Objects

Total Support Services - Students

Jses: Detail
Financing U
and Other
Expenditures
Estimated E

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Amount

78,558 144,159

150,263

631,250

645,109

1,525

\$1,650,864

1,763,713

1,239,576 189,370 45,669

116,120

\$3,404,079

49,631

42,574

248

461,824 369,555 13,399 28,000 450

\$916,050

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Description

2200 Support Services - Instructional Staff

- 100 Personnel Services Salaries
- 200 Personnel Services Employee Benefits
- 300 Purchased Professional and Technical Services
 - 500 Other Purchased Services
 - 800 Other Objects 600 Supplies
- Total Support Services Instructional Staff

2300 Support Services - Administration

- 100 Personnel Services Salaries
- 200 Personnel Services Employee Benefits
- 300 Purchased Professional and Technical Services
 - 500 Other Purchased Services
 - 600 Supplies
- 800 Other Objects

2400 Support Services - Pupil Health

Total Support Services - Administration

- 100 Personnel Services Salaries
- 200 Personnel Services Employee Benefits
- 300 Purchased Professional and Technical Services
 - 500 Other Purchased Services
 - 600 Supplies

 - 700 Property 800 Other Objects

Total Support Services - Pupil Health

2500 Support Services - Business

- 100 Personnel Services Salaries
- 200 Personnel Services Employee Benefits
- 300 Purchased Professional and Technical Services
 - 400 Purchased Property Services
 - 500 Other Purchased Services

9,250 23,250

6,250

\$545,764

1,167,937

1,853,482

10,500 697,000 39,193 103,000 6,730

\$5,051,694

1,173,852

2,500

177,470

50,681

276,363

- 600 Supplies
- 800 Other Objects

Total Support Services - Business

2600 Operation and Maintenance of Plant Services

- 100 Personnel Services Salaries
- 200 Personnel Services Employee Benefits
- 300 Purchased Professional and Technical Services
- 400 Purchased Property Services
 - 500 Other Purchased Services 600 Supplies
- 700 Property
 - 800 Other Objects

Total Operation and Maintenance of Plant Services

2700 Student Transportation Services

Budget
Fund
Genera
5 Final
2025-2026

Estimated Expenditures and Other Financing Uses: Detail

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80,000

3,521,381

84,604 42,327

Amount

14,075

650

\$3,743,037

92,210 941,702 12,000 006 21,500

500

\$1,151,490

30,000 \$30,000 \$18,684,034

82,678

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Description

- 100 Personnel Services Salaries
- 200 Personnel Services Employee Benefits
- 300 Purchased Professional and Technical Services
 - 500 Other Purchased Services
 - 600 Supplies
 - 800 Other Objects

Total Student Transportation Services

2800 Support Services - Central

- 100 Personnel Services Salaries
- 200 Personnel Services Employee Benefits
- 300 Purchased Professional and Technical Services
 - 400 Purchased Property Services
 - 500 Other Purchased Services
 - 600 Supplies
 - 800 Other Objects

Total Support Services - Central

2900 Other Support Services

500 Other Purchased Services

Total Other Support Services

Total Support Services

3000 Operation of Non-Instructional Services

3200 Student Activities

- 100 Personnel Services Salaries
- 200 Personnel Services Employee Benefits
- 300 Purchased Professional and Technical Services
 - 500 Other Purchased Services
- 600 Supplies

61,700 33,200

23,300

\$1,687,963

15,495 500 5,000 8,725 500

\$67,220 \$1,755,183

37,000

183,584 128,900

859,412

397,867

700 Property 800 Other Objects

Total Student Activities

3300 Community Services

- 100 Personnel Services Salaries
- 200 Personnel Services Employee Benefits
- 300 Purchased Professional and Technical Services
 - 400 Purchased Property Services
 - 600 Supplies
- 800 Other Objects

Total Community Services

Total Operation of Non-Instructional Services

5000 Other Expenditures and Financing Uses

5100 Debt Service / Other Expenditures and Financing Uses

- 800 Other Objects
 - 900 Other Uses of Funds

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2025-2026 Final General Fund Budget

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Description	Amount
Total Debt Service / Other Expenditures and Financing Uses	\$5,132,569
5200 Interfund Transfers - Out 900 Other Uses of Funds	300,000
Total Interfund Transfers - Out	\$300,000
5900 Budgetary Reserve 800 Other Objects	100,000
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$5,532,569
TOTAL EXPENDITURES	\$66,781,931

2025-2026 Final General Fund Budget		Schedule Of Cash And Investments (CAIN)
LEA : 115210503 Big Spring SD		
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Cash and Short-Term Investments	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund	10,000,000	15,000,000
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	9,200,000	10,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	750,000	850,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	245,000	245,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$20,195,000	\$26,095,000
<u>Long-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund	2,500,000	2,500,000
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		

Activity Fund Other Agency Fund

Pension Trust Fund

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06/30/2026 Projection

06/30/2025 Estimate

2025-2026 Final General Fund Budget LEA: 115210503 Big Spring SD

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Long-Term Investments

Permanent Fund

\$2,500,000 \$28,595,000 \$2,500,000 \$22,695,000 **Total Long-Term Investments**

TOTAL CASH AND INVESTMENTS

LEA : 115210503 Big Spring SD			
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Long-Term Indebtedness	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>	
General Fund			
0510 Bonds Payable	34,564,169	30,294,194	
0520 Extended-Term Financing Agreements Payable			
0530 Lease and Other Right-To-Use Obligations			
0540 Accumulated Compensated Absences	000'066	1,005,000	
0550 Authority Lease Obligations			
0560 Other Post-Employment Benefits (OPEB)	8,100,000	8,250,000	
0599 Other Noncurrent Liabilities			
Total General Fund	\$43,654,169	\$39,549,194	
Public Purpose (Expendable) Trust Fund			
0510 Bonds Payable			
0520 Extended-Term Financing Agreements Payable			
0530 Lease and Other Right-To-Use 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			
Other Comptroller-Approved Special Revenue Funds			
0510 Bonds Payable			
0520 Extended-Term Financing Agreements Payable			
0530 Lease and Other Right-To-Use 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			
Athletic / School-Sponsored Extra Curricular Activities Fund			
0510 Bonds Payable			
0520 Extended-Term Financing Agreements Payable			
0530 Lease and Other Right-To-Use 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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Long-Term Indebtedness	<u>06/30/2025 Estimate</u>	06/30/2026 Projection	
Capital Reserve Fund - § 690, §1850			
0510 Bonds Payable			
0520 Extended-Term Financing Agreements Payable			
0530 Lease and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use Obligations			
0540 Accumulated Compensated Absences			
0550 Authority Lease Obligations			
0560 Other Post-Employment Benefits (OPEB)			
0599 Other Noncurrent Liabilities			
Total Debt Service Fund			

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Long-Term Indebtedness	<u>06/30/2025 Estimate</u>	06/30/2026 Projection	
Food Service / Cafeteria Operations Fund			
0510 Bonds Payable			
0520 Extended-Term Financing Agreements Payable			
0530 Lease and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use Obligations			
0540 Accumulated Compensated Absences			
0550 Authority Lease Obligations			
0560 Other Post-Employment Benefits (OPEB)			
0599 Other Noncurrent Liabilities			
Total Internal Service Fund			
Dare 22			

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<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	06/30/2026 Projection	
Private Purpose Trust Fund			
0510 Bonds Payable			
0520 Extended-Term Financing Agreements Payable			
0530 Lease and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use Obligations			
0540 Accumulated Compensated Absences			
0550 Authority Lease Obligations			
0560 Other Post-Employment Benefits (OPEB)			
0599 Other Noncurrent Liabilities			
Total Activity Fund			
Dare 23			

2025-2026 Final General Fund Budget		Schedule Of Indebtedness (DEBT)
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Long-Term Indebtedness	<u>06/30/2025 Estimate</u>	06/30/2026 Projection
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use 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 and Other Right-To-Use 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	\$43,654,169	\$39,549,194

2025-2026 Final General Fund Budget		Schedule Of Indebtedness (DEBT)
LEA: 115210503 Big Spring SD		
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<u>Short-Term Payables</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$43,654,169	\$39,549,194

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Account Description	Amounts
0810 Nonspendable Fund Balance	4,059,916
0820 Restricted Fund Balance	
0830 Committed Fund Balance	554,000
0840 Assigned Fund Balance	12,549,027
0850 Unassigned Fund Balance	3,102,323
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$16,205,350
500 Budgetary Reserve	100,000

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve

\$20,365,266