PROPOSED

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

	May 19, 2025
John W. Wardle, President of the Board - Original Signature Required	**Date**
	May 19, 2025
Julie Boothe, Secretary of the Board - Original Signature Required	**Date**
	May 19, 2025
Nicholas Guarente, Ed.D., Chief School Administrator - Original Signature Required	**Date**
Cristy Lentz	(717)776-2404 Extn :
Contact Person	**Telephone** **Extension**
clentz@bigspring.k12.pa.us	
Email Address	

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.

SIGNATURE OF SCHOOL BOARD PRESIDENT	DATE
	May 19, 2025

DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

ITEM	AMOUNTS	
:stimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation)uring The Fiscal Year		
׀810 Nonspendable Fund Balance	4,059,916	
׀820 Restricted Fund Balance		
׀830 Committed Fund Balance	554,000	
׀840 Assigned Fund Balance	12,549,027	
׀850 Unassigned Fund Balance	4,499,964	
'otal Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation)uring The Fiscal Year		**$17,602,991**
:stimated 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	
'otal Estimated Revenues And Other Financing Sources		**$65,384,290**
'otal Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$82,987,281**

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

.ct 1 Index (current): 5.0%

	Rate	
alculation Method:		
pprox. Tax Revenue from RE Taxes:	$30,811,957	
mount of Tax Relief for Homestead Exclusions	$1,359,812	
otal Approx. Tax Revenue:	$32,171,769	
pprox. Tax Levy for Tax Rate Calculation:	$33,455,601	
	Cumberland	**Total**
IV. Index Maximums		
p. Maximum Mills Based On Index	16.9323	
(i * (1 + Index))		
q. Mills In Excess of Index	0.0000	
(if (l > p), (l - p))		
r. Maximum Tax Levy Based On Index	$34,609,222	$34,609,222
(p / 1000 * d)		
s. Millage Rate within Index?	Yes	
(If l > p Then No)		
t. Tax Levy In Excess of Index	$0	$0
(if (m > r), (m - r))		
u.Tax Revenue In Excess of Index	$0	$0
(t * Est. Pct. Collection)		
V. 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

CODE

5111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills		Amount of Tax Relief for Homestead Exclusions		Tax Levy Minus Homestead Exclusions		Percent Collected		Net Tax Revenue Generated By Mills
umberland	2,043,976,400	16.3679	33,455,601						96.00000%		
otals:	2,043,976,400		33,455,601	-	1,359,812	=	32,095,789	X	96.00000%	=	30,811,957

Code	Description	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$0.00			0
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	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	$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	$0.00	$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	$0.00	$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	$0.00	$0.00	0	0
	Total Current Act 511 Taxes – Flat Rate Assessments			**56,700**	**56,700**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	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	0.500%	0.000%	305,000	305,000
6154	Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes – 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	0	0	0	0
	Total Current Act 511 Taxes – Proportional Assessments			**6,853,029**	**6,853,029**
	Total Act 511, Current Taxes				**6,909,729**
		Act 511 Tax Limit -->	**1,870,342,211 X**	**12**	**22,444,107**
			Market Value	**Mills**	**(511 Limit)**

Description	Amount
000 Instruction	
1100 Regular Programs - Elementary / Secondary	24,251,937
1200 Special Programs - Elementary / Secondary	15,580,189
1300 Vocational Education	926,765
1400 Other Instructional Programs - Elementary / Secondary	43,254
1500 Nonpublic School Programs	8,000
'otal Instruction	**$40,810,145**
000 Support Services	
2100 Support Services - Students	2,191,056
2200 Support Services - Instructional Staff	1,650,864
2300 Support Services - Administration	3,404,079
2400 Support Services - Pupil Health	916,050
2500 Support Services - Business	545,764
2600 Operation and Maintenance of Plant Services	5,051,694
2700 Student Transportation Services	3,743,037
2800 Support Services - Central	1,151,490
2900 Other Support Services	30,000
'otal Support Services	**$18,684,034**
000 Operation of Non-Instructional Services	
3200 Student Activities	1,687,963
3300 Community Services	67,220
'otal Operation of Non-Instructional Services	**$1,755,183**
000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,132,569
5200 Interfund Transfers - Out	300,000
5900 Budgetary Reserve	100,000
'otal Other Expenditures and Financing Uses	**$5,532,569**
'otal Estimated Expenditures and Other Financing Uses	**$66,781,931**

)escription	Amount
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	631,250
200 Personnel Services - Employee Benefits	645,109
300 Purchased Professional and Technical Services	144,159
500 Other Purchased Services	78,558
600 Supplies	150,263
800 Other Objects	1,525
Total Support Services - Instructional Staff	**$1,650,864**
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,763,713
200 Personnel Services - Employee Benefits	1,239,576
300 Purchased Professional and Technical Services	189,370
500 Other Purchased Services	49,631
600 Supplies	45,669
800 Other Objects	116,120
Total Support Services - Administration	**$3,404,079**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	461,824
200 Personnel Services - Employee Benefits	369,555
300 Purchased Professional and Technical Services	42,574
500 Other Purchased Services	248
600 Supplies	13,399
700 Property	28,000
800 Other Objects	450
Total Support Services - Pupil Health	**$916,050**
2500 Support Services - Business	
100 Personnel Services - Salaries	276,363
200 Personnel Services - Employee Benefits	177,470
300 Purchased Professional and Technical Services	50,681
400 Purchased Property Services	2,500
500 Other Purchased Services	9,250
600 Supplies	23,250
800 Other Objects	6,250
Total Support Services - Business	**$545,764**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,853,482
200 Personnel Services - Employee Benefits	1,167,937
300 Purchased Professional and Technical Services	10,500
400 Purchased Property Services	697,000
500 Other Purchased Services	39,193
600 Supplies	1,173,852
700 Property	103,000
800 Other Objects	6,730
Total Operation and Maintenance of Plant Services	**$5,051,694**

)escription	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**
'OTAL EXPENDITURES	**$66,781,931**

Long-Term Investments	06/30/2025 Estimate	06/30/2026 Projection
Permanent Fund		
Total Long-Term Investments	**$2,500,000**	**$2,500,000**
TOTAL CASH AND INVESTMENTS	**$22,695,000**	**$28,595,000**

.ong-Term Indebtedness	06/30/2025 Estimate	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		

.ong-Term Indebtedness	06/30/2025 Estimate	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		

Short-Term Payables	06/30/2025 Estimate	06/30/2026 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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	**$43,654,169**	**$39,549,194**