LEA Name: Big Spring SD | Class: 3 | AUN Number: 115210503 | County: Cumberland

PDE-2028 - FINAL GENERAL FUND BUDGET
Fiscal Year 07/01/2015 - 06/30/2016

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 6/1/2015

Wilbur E. Hoy Jr — 06/11/2015
President of the Board - Original Signature Required — **Date**

06/11/2015
Secretary of the Board - Original Signature Required — **Date**

06/11/2015
Chief School Administrator - Original Signature Required — **Date**

Vonda Kelso — (717) 776-2407
Contact Person — **Telephone** **Extension**

vkelso@bigspring.k12.pa.us
E-mail Address

Return to: Pennsylvania Department of Education
Bureau of Budget and Fiscal Management
Division of Subsidy Data and Administration
333 Market Street
Harrisburg, PA 17126-0333

	ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year			
1	Estimated Beginning Fund Balance - Committed	554,000	
2	Estimated Beginning Fund Balance - Assigned	2,650,000	
3	Estimated Beginning Fund Balance - Unassigned	3,585,823	
4		0	
5		0	
6		0	
	Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**6,789,823**
Estimated Revenues And Other Financing Sources			
6000	Revenue from Local Sources	28,428,075	
7000	Revenue from State Sources	17,696,352	
8000	Revenue from Federal Sources	568,850	
9000	Other Financing Sources	0	
	Total Estimated Revenues And Other Financing Sources		**46,693,277**
	Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**53,483,100**

FUNCTION	DESCRIPTION	Amounts	
REVENUE FROM LOCAL SOURCES			
6111	Current Real Estate Taxes	20,545,304	
6112	Interim Real Estate Taxes	40,000	
6113	Public Utility Realty Tax	30,972	
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	25,068	
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0	
6120	Per Capita Taxes, Section 679	60,000	
6130	Taxpayer Relief Taxes - Proportional Assessments	0	
6140	Current Act 511 Taxes - Flat Rate Assessments	94,000	
6150	Current Act 511 Taxes - Proportional Assessments	5,520,200	
6160	Non-Real Estate Taxes - First Class Districts Only	0	
6400	Delinquencies on Taxes Levied / Assessed by LEA	1,032,000	
6500	Earnings on Investments	35,000	
6700	Revenues from District Activities	76,500	
6800	Revenue from Intermediary Sources / Pass-Through Funds	558,971	
6910	Rentals	20,000	
6920	Contributions/Donations/Grants From Private Sources	0	
6940	Tuition from Patrons	375,060	
6960	Services Provided Other Local Governmental Units / LEAs	0	
6970	Services Provided Other Funds	0	
6980	Revenue From Community Service Activities	0	
6990	Refunds and Other Miscellaneous Revenue	15,000	
	REVENUE FROM LOCAL SOURCES		**28,428,075**

FUNCTION	DESCRIPTION	Amounts	
REVENUE FROM STATE SOURCES			
7110	Basic Education Funding (Gross)	9,339,986	
7160	Tuition for Orphans and Children Placed in Private Homes	65,000	
7170	School Improvement Grants	0	
7180	Staff and Program Development	0	
7220	Vocational Education	85,000	
7240	Driver Education - Student	0	
7250	Migratory Children	0	
7260	Workforce Investment Act	0	
7271	Special Education Funding for School Aged Pupils	1,767,576	
7272	Early Intervention	0	
7280	Adult Literacy	0	
7292	Pre-K Counts	0	
7299	Other Program Subsidies Not Listed in 7200 Series	0	
7310	Transportation (Regular and Additional)	1,596,156	
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	879,647	
7330	Health Services (Medical, Dental, Nurse, Act 25)	48,000	
7340	State Property Tax Reduction Allocation	772,887	
7350	Sewage Treatment Operations / Environmental Subsidies	0	
7360	Safe Schools	0	
7400	Vocational Training of the Unemployed	0	
7501	PA Accountability Grants	0	
7505	Ready to Learn Block Grant	0	
7509	Supplemental Equipment Grants	0	
7598	Revenue for the Support of Public Schools	0	
7599	Other State Revenue Not Listed in the 7500 Series	0	
7810	State Share of Social Security and Medicare Taxes	720,334	
7820	State Share of Retirement Contributions	2,421,766	
7900	Revenue for Technology	0	
	REVENUE FROM STATE SOURCES		**17,696,352**

FUNCTION	DESCRIPTION	Amounts	
REVENUE FROM FEDERAL SOURCES			
8110	Payments for Federally Impacted Areas - P.L. 81-874	0	
8190	Other Unrestricted Grants-in-Aid Direct from Federal Government	0	
8200	Unrestricted Grants-in-Aid from Federal Gov't Through Commonwealth	0	
8310	Payments for Federally Impacted Areas - P.L. 81-815	0	
8320	Energy Conservation Grants - TA and ECM	0	
8390	Other Restricted Grants-in-Aid Directly from Federal Government	0	
8511	Grants for IDEA and NCLB Programs not Specified in 8510 series	0	
8512	IDEA, Part B	0	
8513	IDEA, Section 619	0	
8514	NCLB, Title I - Improving the Acad. Achvmnt. of the Disadvantaged	444,232	
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	124,618	
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	0	
8517	NCLB, Title IV - 21st Century Schools	0	
8518	NCLB, Title V – Promoting Informed Parental Choice And Innovative Programs	0	
8519	NCLB, Title VI - Flexibility and Accountability	0	
8521	Vocational Education - Operating Expenditures	0	
8540	Nutrition Education and Training	0	
8560	Federal Block Grants	0	
8580	Child Care and Development Block Grants	0	
8610	Homeless Assistance Act	0	
8620	Adult Basic Education	0	
8640	Headstart	0	
8660	Workforce Investment Act	0	
8690	Other Restricted Federal Grants-in-Aid Through the Commonwealth	0	
8731	ARRA - Build America Bonds	0	
8732	ARRA-Qualified School Construction Bonds (QSCB)	0	
8733	ARRA-Qualified Zone Academy Bonds (QZAB)	0	
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	0	
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	0	
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0	
	REVENUE FROM FEDERAL SOURCES		**568,850**

FUNCTION	DESCRIPTION	Amounts	
OTHER FINANCING SOURCES			
9100	Sale of Bonds	0	
9200	Proceeds From Extended Term Financing	0	
9320	Special Revenue Fund Transfers	0	
9330	Capital Projects Fund Transfers	0	
9340	Debt Service Fund Transfers	0	
9350	Enterprise Fund Transfers	0	
9360	Internal Service Fund Transfers	0	
9370	Trust and Agency Fund Transfers	0	
9380	Activity Fund Transfers	0	
9390	Permanent Fund Transfers	0	
9400	Sale or Compensation for Loss of Fixed Assets	0	
9500	Capital Contributions	0	
9710	Transfers from Component Units	0	
9720	Transfers from Primary Governments	0	
9800	Intrafund Transfers In	0	
9900	Other Financing Sources Not Listed in the 9000 Series	0	
	OTHER FINANCING SOURCES		**0**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES			**46,693,277**

Act 1 Index (current): 2.4%
Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:		**$20,545,304**
Amount of Tax Relief for Homestead Exclusions	+	**$772,887**
Total Approx. Tax Revenue:		**$21,318,191**
Approx. Tax Levy for Tax Rate Calculation:		**$22,399,523**

		Cumberland	**Total**
	2014-15 Data		
	a. Assessed Value	$1,677,878,700	$1,677,878,700
	b. Real Estate Mills	12.9771	
I.	**2015-16 Data**		
	c. 2013 STEB Market Value	$1,305,832,202	$1,305,832,202
	d. Assessed Value	$1,685,632,200	$1,685,632,200
	e. Assessed Value of New Constr/ Renov	$0	$0
	2014-15 Calculations		
	f. 2014-15 Tax Levy (a * b)	$21,774,000	$21,774,000
	2015-16 Calculations		
II.	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2014-15 Tax Levy (f Total * g)	$21,774,000	$21,774,000
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	12.9771	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$22,399,523	$22,399,523
III.	**l. 2015-16 Real Estate Tax Rate** (k / d * 1000)	**13.2885**	
	m. Tax Levy Generated by Mills (l / 1000 * d)	$22,399,523	$22,399,523
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$21,626,636
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$20,545,304

Act 1 Index (current): 2.4%

Calculation Method:		**Rate**
Approx. Tax Revenue from RE Taxes:		**$20,545,304**
Amount of Tax Relief for Homestead Exclusions	+	**$772,887**
Total Approx. Tax Revenue:		**$21,318,191**
Approx. Tax Levy for Tax Rate Calculation:		**$22,399,523**

		Cumberland	**Total**
IV.	**Index Maximums**		
	p. Maximum Mills Based On Index (i * (1 + Index))	13.2885	
	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)	$22,399,523	$22,399,523
	s. Millage Rate within Index? (If l > p Then No)	Yes	
	t. Tax Levy In Excess of Index if (m > r), (m - r)	$0	$0
	u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	$0	$0

	Information Related to Property Tax Relief		
	Assessed Value Exclusion per Homestead	$9,892	
	Number of Homestead/Farmstead Properties	5,941	5,941
V.	Median Assessed Value of Homestead Properties		$177,600

Act 1 Index (current): 2.4%

Calculation Method:		**Rate**
Approx. Tax Revenue from RE Taxes:		**$20,545,304**
Amount of Tax Relief for Homestead Exclusions	+	**$772,887**
Total Approx. Tax Revenue:		**$21,318,191**
Approx. Tax Levy for Tax Rate Calculation:		**$22,399,523**

	Cumberland			**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$772,887	Lowering RE Tax Rate	$0	$772,887
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				$772,887

CODE

6111 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
Cumberland	1,685,632,200	13.2885	22,399,523					95.00000%		
	0		0					0.00000%		
	0		0					0.00000%		
	0		0					0.00000%		
Totals:	1,685,632,200		22,399,523	-	772,887	=	21,626,636	95.00000%	=	20,545,304

		Rate	Estimated Revenue
6120	Per Capita Taxes, Section 679	5.00	60,000

	6140 Current Act 511 Taxes - Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Per Capita Taxes, Act 511	$5.00	$0.00	60,000	60,000
6142	Occupation Taxes - Flat Rate	$0.00	$0.00	0	0
6143	Local Services / Occupational Privilege Taxes	$10.00	$0.00	34,000	34,000
6144	Trailer Taxes	$0.00	$0.00	0	0
6145	Business Privilege Taxes - Flat Rate	$0.00	$0.00	0	0
6146	Mechanical Device Taxes - Flat Rate	$0.00	$0.00	0	0
6149	Other Flat Rate Assessments	$0.00	$0.00	0	0
	Total Current Act 511 Taxes - Flat Rate Assessments			94,000	94,000

	6150 Current Act 511 Taxes - Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Earned Income Taxes, Act 511	1.15%	0.00%	5,000,000	5,000,000
6152	Occupation Taxes - Proportional Rate	0	0	0	0
6153	Real Estate Transfer Taxes	0.50%	0.00%	520,200	520,200
6154	Amusement Taxes	0.00%	0.00%	0	0
6155	Business Privilege Taxes - Proportional Rate	0	0	0	0
6156	Mechanical Device Taxes - Percentage	0.00%	0.00%	0	0
6157	Mercantile Taxes	0	0	0	0
6159	Other Proportional Assessments	0	0	0	0
	Total Current Act 511 Taxes - Proportional Assessments			5,520,200	5,520,200
	Total Act 511, Current Taxes				**5,614,200**

Act 511 Tax Limit	--->	1,305,832,202	X	12		15,669,986
		Market Value		Mills		(511 Limit)

Tax Function	Description	Tax Rate Charged in: 2014-2015 (Rebalanced)	Tax Rate Charged in: 2015-2016	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2014-2015 (Rebalanced)	Additional Tax Rate Charged in: 2015-2016	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Cumberland County	12.9771	13.2885	2.40%	Yes	2.4%				
6120	Per Capita Taxes, Section 679	$5.00	$5.00	0.00%	Yes	2.4%				
	Act 1 EIT/PIT									
6131	Earned Income Taxes, Act 1									
6132	Personal Income Taxes, Act 1									
	Act 511 Flat Rate Taxes									
6141	Per Capita Taxes, Act 511	$5.00	$5.00	0.00%	Yes	2.4%				
6142	Occupation Taxes - Flat Rate									
6143	Local Services / Occupational Privilege Tax	$10.00	$10.00	0.00%	Yes	2.4%				
6144	Trailer Taxes									
6145	Business Privilege Taxes - Flat Rate									
6146	Mechanical Device Taxes - Flat Rate									
6149	Other Flat Rate Assessments									
	Act 511 Proportional Rate Taxes									
6151	Earned Income Taxes, Act 511	1.150%	1.150%	0.00%	Yes	2.4%				
6152	Occupation Taxes - Proportional Rate									
6153	Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.4%				
6154	Amusement Taxes									
6155	Business Privilege Taxes - Proportional Rate									
6156	Mechanical Device Taxes - Percentage									
6157	Mercantile Taxes									
6159	Other Proportional Assessments									

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2015-2016 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT NAME	COUNTY NAME	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 or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
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 2015-2016 (compared to 2014-2015)? Yes ☑ No ☐

If yes, see information below, taken from the 2015-2016 General Fund Budget.

Total Budgeted Expenditures	$46,949,740.00
Ending Unassigned Fund Balance	$3,454,360.00
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.4%

The Estimated Ending Unassigned Fund Balance is within the allowable limits. Yes ☑ No ☐

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

SIGNATURE OF SUPERINTENDENT	DATE
	06/11/2015

DUE DATE: AUGUST 15, 2015

RETURN TO: PENNSYLVANIA DEPARTMENT OF EDUCATION
BUREAU OF BUDGET AND FISCAL MANAGEMENT
DIVISION OF SUBSIDY DATA AND ADMINISTRATION
333 MARKET STREET
HARRISBURG, PA 17126-0333

	ITEM		AMOUNTS			
1000	Instruction					
	1100	Regular Programs - Elementary/Secondary	19,072,109			
	1200	Special Programs - Elementary/Secondary	8,168,021			
	1300	Vocational Education	653,000			
	1400	Other Instructional Programs - Elementary/Secondary	97,786			
	1500	Nonpublic School Programs	0			
	1600	Adult Education Programs	0			
	1700	Higher Education Programs	0			
	1800	Pre-Kindergarten	0			
	Total 1000 Instruction		**27,990,916**			
2000	Support Services					
	2100	Support Services - Pupil Personnel	1,173,125			
	2200	Support Services - Instructional Staff	1,923,557			
	2300	Support Services - Administration	2,427,908			
	2400	Support Services - Pupil Health	538,085			
	2500	Support Services - Business	389,327			
	2600	Operation & Maintenance of Plant Services	3,958,193			
	2700	Student Transportation Services	2,484,693			
	2800	Support Services - Central	299,796			
	2900	Other Support Services	28,000			
	Total 2000 Support Services		**13,222,684**			
3000	Operation of Non-instructional Services					
	3100	Food Services	0			
	3200	Student Activities	938,589			
	3300	Community Services	28,229			
	3400	Scholarships and Awards	0			
	Total 3000 Operation of Non-instructional Services		**966,818**			
4000	Facilities Acquisition, Construction and Improvement Services					
	4000	Facilities Acquisition, Construction and Improvement Services	0			
	Total 4000 Facilities Acquisition, Construction and Improvement		**0**			
	Total Estimated Expenditures			**42,180,418**		
5000	Other Expenditures and Financing Uses					
	5100	Debt Service	4,160,000			
	5200	Interfund Transfers - Out	525,000			
	5300	Transfers Involving Component Units	0			
	5500	Special and Extraordinary Items	0			
	5900	Budgetary Reserve	84,322			
	Total Other Financing Uses			**4,769,322**		
	Total Estimated Expenditures and Other Financing Uses				**46,949,740**	
	Appropriation of Prior Year Fund Balance				**0**	
	Total Appropriations					**46,949,740**
	Ending Committed, Assigned and Unassigned Fund Balance					**6,533,360**

Function-Object	Description	Amounts
1000	**INSTRUCTION**	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	10,026,716
200	Personnel Services-Employee Benefits	6,303,446
300	Purchased Professional & Technical Services	615,000
400	Purchased Property Services	89,777
500	Other Purchased Services	1,350,338
600	Supplies	341,599
700	Property	337,726
800	Other Objects	7,507
	Total Regular Programs - Elementary/Secondary	19,072,109
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	3,417,238
200	Personnel Services-Employee Benefits	1,954,845
300	Purchased Professional & Technical Services	502,400
400	Purchased Property Services	4,500
500	Other Purchased Services	2,172,608
600	Supplies	83,680
700	Property	32,000
800	Other Objects	750
	Total Special Programs - Elementary/Secondary	8,168,021
1300	Vocational Education	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	653,000
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Vocational Education	653,000
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	30,000
200	Personnel Services-Employee Benefits	8,536
300	Purchased Professional & Technical Services	14,000
400	Purchased Property Services	0
500	Other Purchased Services	45,250
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	97,786

Function-Object	Description	Amounts	
1500	Nonpublic School Programs		
100	Personnel Services-Salaries	0	
200	Personnel Services-Employee Benefits	0	
300	Purchased Professional & Technical Services	0	
400	Purchased Property Services	0	
500	Other Purchased Services	0	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Nonpublic School Programs	0	
1600	Adult Education Programs		
100	Personnel Services-Salaries	0	
200	Personnel Services-Employee Benefits	0	
300	Purchased Professional & Technical Services	0	
400	Purchased Property Services	0	
500	Other Purchased Services	0	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Adult Education Programs	0	
1700	Higher Education Programs		
500	Other Purchased Services	0	
600	Supplies	0	
	Total Higher Education Programs	0	
1800	Pre-Kindergarten		
100	Personnel Services-Salaries	0	
200	Personnel Services-Employee Benefits	0	
300	Purchased Professional & Technical Services	0	
400	Purchased Property Services	0	
500	Other Purchased Services	0	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Pre-Kindergarten	0	
Total Instruction			**27,990,916**

Function-Object		Description	Amounts
2000	**SUPPORT SERVICES**		
2100	Support Services - Pupil Personnel		
	100	Personnel Services-Salaries	758,103
	200	Personnel Services-Employee Benefits	399,928
	300	Purchased Professional & Technical Services	0
	400	Purchased Property Services	504
	500	Other Purchased Services	4,030
	600	Supplies	8,105
	700	Property	0
	800	Other Objects	2,455
	Total Support Services - Pupil Personnel		1,173,125
2200	Support Services - Instructional Staff		
	100	Personnel Services-Salaries	1,062,743
	200	Personnel Services-Employee Benefits	563,616
	300	Purchased Professional & Technical Services	100,600
	400	Purchased Property Services	26
	500	Other Purchased Services	47,019
	600	Supplies	135,413
	700	Property	12,000
	800	Other Objects	2,140
	Total Support Services - Instructional Staff		1,923,557
2300	Support Services - Administration		
	100	Personnel Services-Salaries	1,374,854
	200	Personnel Services-Employee Benefits	719,340
	300	Purchased Professional & Technical Services	200,882
	400	Purchased Property Services	1,674
	500	Other Purchased Services	45,564
	600	Supplies	37,041
	700	Property	20,250
	800	Other Objects	28,303
	Total Support Services - Administration		2,427,908
2400	Support Services - Pupil Health		
	100	Personnel Services-Salaries	327,097
	200	Personnel Services-Employee Benefits	193,488
	300	Purchased Professional & Technical Services	7,900
	400	Purchased Property Services	167
	500	Other Purchased Services	250
	600	Supplies	7,800
	700	Property	983
	800	Other Objects	400
	Total Support Services - Pupil Health		538,085

Function-Object	Description	Amounts
2500	Support Services - Business	
100	Personnel Services-Salaries	210,522
200	Personnel Services-Employee Benefits	103,172
300	Purchased Professional & Technical Services	10,500
400	Purchased Property Services	2,579
500	Other Purchased Services	13,400
600	Supplies	17,877
700	Property	29,777
800	Other Objects	1,500
	Total Support Services - Business	389,327
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	1,192,060
200	Personnel Services-Employee Benefits	660,291
300	Purchased Professional & Technical Services	100,900
400	Purchased Property Services	1,241,300
500	Other Purchased Services	119,620
600	Supplies	610,402
700	Property	15,000
800	Other Objects	18,620
	Total Operation & Maintenance of Plant Services	3,958,193
2700	Student Transportation Services	
100	Personnel Services-Salaries	70,201
200	Personnel Services-Employee Benefits	34,650
300	Purchased Professional & Technical Services	500
400	Purchased Property Services	0
500	Other Purchased Services	2,375,430
600	Supplies	3,452
700	Property	0
800	Other Objects	460
	Total Student Transportation Services	2,484,693
2800	Support Services - Central	
100	Personnel Services-Salaries	74,000
200	Personnel Services-Employee Benefits	70,136
300	Purchased Professional & Technical Services	66,177
400	Purchased Property Services	72,483
500	Other Purchased Services	0
600	Supplies	0
700	Property	17,000
800	Other Objects	0
	Total Support Services - Central	299,796

Function-Object	Description	Amounts	
2900	Other Support Services		
100	Personnel Services-Salaries	0	
200	Personnel Services-Employee Benefits	0	
300	Purchased Professional & Technical Services	0	
400	Purchased Property Services	0	
500	Other Purchased Services	28,000	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Other Support Services	28,000	
Total Support Services			**13,222,684**
3000	**OPERATION OF NON-INSTRUCTIONAL SERVICES**		
3100	Food Services		
100	Personnel Services-Salaries	0	
200	Personnel Services-Employee Benefits	0	
300	Purchased Professional & Technical Services	0	
400	Purchased Property Services	0	
500	Other Purchased Services	0	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Food Services	0	
3200	Student Activities		
100	Personnel Services-Salaries	530,206	
200	Personnel Services-Employee Benefits	238,626	
300	Purchased Professional & Technical Services	72,807	
400	Purchased Property Services	0	
500	Other Purchased Services	41,500	
600	Supplies	32,866	
700	Property	3,259	
800	Other Objects	19,325	
	Total Student Activities	938,589	

Function-Object	Description	Amounts	
3300	Community Services		
100	Personnel Services-Salaries	16,287	
200	Personnel Services-Employee Benefits	2,142	
300	Purchased Professional & Technical Services	0	
400	Purchased Property Services	4,800	
500	Other Purchased Services	0	
600	Supplies	0	
700	Property	5,000	
800	Other Objects	0	
	Total Community Services	28,229	
3400	Scholarships and Awards		
100	Personnel Services-Salaries	0	
200	Personnel Services-Employee Benefits	0	
300	Purchased Professional & Technical Services	0	
400	Purchased Property Services	0	
500	Other Purchased Services	0	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Scholarships and Awards	0	
Total Operation of Non-instructional Services			**966,818**
4000	**FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT**		
4000	Facilities Acquisition, Construction and Improvement Services		
100	Personnel Services-Salaries	0	
200	Personnel Services-Employee Benefits	0	
300	Purchased Professional & Technical Services	0	
400	Purchased Property Services	0	
500	Other Purchased Services	0	
600	Supplies	0	
700	Property	0	
Total Facilities Acquisition, Construction and Improvement Services			**0**
5000	**OTHER EXPENDITURES AND FINANCING USES**		
5100	Debt Service		
800	Other Objects	930,000	
900	Other Uses of Funds	3,230,000	
	Total Debt Service	4,160,000	
5200	Interfund Transfers - Out		
900	Other Uses of Funds	525,000	
	Total Interfund Transfers - Out	525,000	

Function-Object	Description	Amounts		
5300	Transfers Involving Component Units			
900	Other Uses of Funds	0		
	Total Transfers Involving Component Units	0		
5500	Special and Extraordinary Items			
800	Other Objects	0		
900	Other Uses of Funds	0		
	Total Special and Extraordinary Items	0		
5900	Budgetary Reserve			
800	Other Objects	84,322		
	Total Budgetary Reserve	84,322		
Total Other Expenditures and Financing Uses			**4,769,322**	
TOTAL EXPENDITURES				**46,949,740**

	06/30/2015 Estimate	06/30/2016 Projection
CASH AND SHORT-TERM INVESTMENTS		
General Fund	12,375,000	12,500,000
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	0	0
Capital Projects Fund – Other	5,100,000	4,825,000
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	350,000	350,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	0	0
Total Cash and Short-Term Investments	**17,825,000**	**17,675,000**
LONG-TERM INVESTMENTS		
General Fund	0	0
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	0	0
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	0	0
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	0	0
Total Long-Term Investments	**0**	**0**
TOTAL CASH AND INVESTMENTS	**17,825,000**	**17,675,000**

	06/30/2015 Estimate	06/30/2016 Projection
LONG-TERM INDEBTEDNESS		
Extended Term Financing Agreements Payable	3,860,000	3,855,000
Other Long-Term Liabilities	0	0
Bonds Payable	27,055,000	23,900,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	1,095,000	1,095,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	32,010,000	28,850,000
SHORT-TERM PAYABLES		
General Fund	3,200,000	3,160,000
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	3,200,000	3,160,000
TOTAL INDEBTEDNESS	**35,210,000**	**32,010,000**

Account	Description	Amounts	
0830	Estimated Ending Committed Fund Balance	554,000	
	Explanation: *PSERS*		
0840	Estimated Ending Assigned Fund Balance	2,525,000	
	Explanation: *PSERS-$650,000, Healthcare-$350,000, Technology-$1,075,000, Special Education-$250,000, Student Info Sy/Financial Software-$200,000*		
0850	Estimated Ending Unassigned Fund Balance	3,454,360	
	Explanation: *Unforseen Building Repair and Maintenance Expenses*		
	Total Ending Fund Balance - Committed, Assigned, and Unassigned		**6,533,360**
5900	**Budgetary Reserve**		**84,322**
	Explanation: *Unforseen Expenses*		
	Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**6,617,682**
	Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		**0**

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2015-2016 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT NAME	COUNTY NAME	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 or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
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 2015-2016 (compared to 2014-2015)? Yes ☑ No ☐

If yes, see information below, taken from the 2015-2016 General Fund Budget.

Total Budgeted Expenditures	$46,949,740.00
Ending Unassigned Fund Balance	$3,454,360.00
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.4%

The Estimated Ending Unassigned Fund Balance is within the allowable limits. Yes ☑ No ☐

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

SIGNATURE OF SUPERINTENDENT	DATE
	06/11/2015

DUE DATE: AUGUST 15, 2015

RETURN TO: PENNSYLVANIA DEPARTMENT OF EDUCATION
BUREAU OF BUDGET AND FISCAL MANAGEMENT
DIVISION OF SUBSIDY DATA AND ADMINISTRATION
333 MARKET STREET
HARRISBURG, PA 17126-0333