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

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/22/2020

[signature] — Date: 6/25/2020
President of the Board - Original Signature Required

[signature] — Date: 6-25-2020
Secretary of the Board - Original Signature Required

[signature] — Date: 6-25-2020
Chief School Administrator - Original Signature Required

CALEB BARWIN — (717)776-2000 Extn :2407
Contact Person — Telephone — Extension

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Email Address

Printed 6/25/2020 8:12:56 AM

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2020-2021 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 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 2020-2021 (compared to 2019-2020)?

Yes [x]

No [ ]

If yes, see information below, taken from the 2020-2021 General Fund Budget.

Total Budgeted Expenditures	$54156086
Ending Unassigned Fund Balance	$3074995
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.7%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes [x]

No [ ]

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

SIGNATURE OF SUPERINTENDENT	DATE
[signature]	6-25-2020

DUE DATE: AUGUST 15 2020

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	25,489,763
6112	Interim Real Estate Taxes	30,000
6113	Public Utility Realty Taxes	26,900
6114	Payments in Lieu of Current Taxes - State / Local	35,300
6140	Current Act 511 Taxes - Flat Rate Assessments	55,000
6150	Current Act 511 Taxes - Proportional Assessments	5,015,000
6400	Delinquencies on Taxes Levied / Assessed by the LEA	703,000
6500	Earnings on Investments	25,000
6700	Revenues from LEA Activities	63,191
6800	Revenues from Intermediary Sources / Pass-Through Funds	571,900
6910	Rentals	25,000
6940	Tuition from Patrons	412,000
6990	Refunds and Other Miscellaneous Revenue	5,000
REVENUE FROM LOCAL SOURCES		**$32,457,054**
REVENUE FROM STATE SOURCES		
7111	Basic Education Funding-Formula	9,653,657
7112	Basic Education Funding-Social Security	708,900
7160	Tuition for Orphans Subsidy	22,000
7220	Vocational Education	44,500
7271	Special Education funds for School-Aged Pupils	1,983,551
7311	Pupil Transportation Subsidy	1,596,500
7312	Nonpublic and Charter School Pupil Transportation Subsidy	24,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	504,378
7330	Health Services (Medical, Dental, Nurse, Act 25)	49,000
7340	State Property Tax Reduction Allocation	772,721
7505	Ready to Learn Block Grant	401,900
7521	Continuity of Education and Equity Grants	292,942
7820	State Share of Retirement Contributions	3,494,026
REVENUE FROM STATE SOURCES		**$19,548,075**
REVENUE FROM FEDERAL SOURCES		
8514	NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	470,000
8515	NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	100,000
8517	NCLB, Title IV - 21St Century Schools	19,000

	Amount
REVENUE FROM FEDERAL SOURCES	
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	386,952
REVENUE FROM FEDERAL SOURCES	**$975,952**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**52,981,081**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	10,898,927
200 Personnel Services - Employee Benefits	6,964,225
300 Purchased Professional and Technical Services	693,635
400 Purchased Property Services	126,241
500 Other Purchased Services	1,497,936
600 Supplies	729,373
700 Property	371,900
800 Other Objects	12,150
Total Regular Programs - Elementary / Secondary	**$21,294,387**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,422,762
200 Personnel Services - Employee Benefits	2,108,873
300 Purchased Professional and Technical Services	1,665,618
400 Purchased Property Services	4,500
500 Other Purchased Services	2,145,850
600 Supplies	196,201
700 Property	1,000
800 Other Objects	750
Total Special Programs - Elementary / Secondary	**$9,545,554**
1300 Vocational Education	
500 Other Purchased Services	898,000
Total Vocational Education	**$898,000**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,500
300 Purchased Professional and Technical Services	6,000
500 Other Purchased Services	105,100
Total Other Instructional Programs - Elementary / Secondary	**$112,600**
1700 Higher Education Programs for Secondary Students	
600 Supplies	500
Total Higher Education Programs for Secondary Students	**$500**
Total Instruction	**$31,851,041**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,062,936
200 Personnel Services - Employee Benefits	658,537
300 Purchased Professional and Technical Services	70,500
500 Other Purchased Services	5,800
600 Supplies	88,405
800 Other Objects	3,050
Total Support Services - Students	**$1,889,228**
2200 Support Services - Instructional Staff	

Description	Amount
100 Personnel Services - Salaries	701,358
200 Personnel Services - Employee Benefits	551,216
300 Purchased Professional and Technical Services	129,900
500 Other Purchased Services	49,738
600 Supplies	130,610
700 Property	12,500
800 Other Objects	3,880
Total Support Services - Instructional Staff	**$1,579,202**
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,624,466
200 Personnel Services - Employee Benefits	1,011,446
300 Purchased Professional and Technical Services	169,050
500 Other Purchased Services	51,047
600 Supplies	43,816
700 Property	20,777
800 Other Objects	41,350
Total Support Services - Administration	**$2,961,952**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	324,544
200 Personnel Services - Employee Benefits	213,902
300 Purchased Professional and Technical Services	22,400
400 Purchased Property Services	600
500 Other Purchased Services	250
600 Supplies	31,000
700 Property	128,000
Total Support Services - Pupil Health	**$720,696**
2500 Support Services - Business	
100 Personnel Services - Salaries	240,947
200 Personnel Services - Employee Benefits	125,840
300 Purchased Professional and Technical Services	13,190
400 Purchased Property Services	2,600
500 Other Purchased Services	15,290
600 Supplies	38,940
700 Property	9,777
800 Other Objects	1,490
Total Support Services - Business	**$448,074**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,452,847
200 Personnel Services - Employee Benefits	867,941
300 Purchased Professional and Technical Services	222,900
400 Purchased Property Services	553,550
500 Other Purchased Services	113,623
600 Supplies	1,504,297
700 Property	63,400
800 Other Objects	1,050

Description	Amount
Total Operation and Maintenance of Plant Services	**$4,779,608**
2700 Student Transportation Services	
100 Personnel Services - Salaries	45,201
200 Personnel Services - Employee Benefits	28,552
500 Other Purchased Services	2,530,614
600 Supplies	8,100
800 Other Objects	150
Total Student Transportation Services	**$2,612,617**
2800 Support Services - Central	
100 Personnel Services - Salaries	89,067
200 Personnel Services - Employee Benefits	77,814
300 Purchased Professional and Technical Services	865,906
400 Purchased Property Services	51,500
500 Other Purchased Services	200
600 Supplies	17,600
800 Other Objects	250
Total Support Services - Central	**$1,102,337**
2900 Other Support Services	
500 Other Purchased Services	28,000
Total Other Support Services	**$28,000**
Total Support Services	**$16,121,714**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	591,617
200 Personnel Services - Employee Benefits	296,082
300 Purchased Professional and Technical Services	79,143
500 Other Purchased Services	81,365
600 Supplies	40,483
700 Property	3,400
800 Other Objects	19,195
Total Student Activities	**$1,111,285**
3300 Community Services	
100 Personnel Services - Salaries	18,000
200 Personnel Services - Employee Benefits	4,536
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	4,800
600 Supplies	150
Total Community Services	**$28,986**
Total Operation of Non-Instructional Services	**$1,140,271**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,380,560
900 Other Uses of Funds	3,485,000

Description	Amount
Total Debt Service / Other Expenditures and Financing Uses	**$4,865,560**
5200 Interfund Transfers - Out	
900 Other Uses of Funds	78,000
Total Interfund Transfers - Out	**$78,000**
5900 Budgetary Reserve	
800 Other Objects	99,500
Total Budgetary Reserve	**$99,500**
Total Other Expenditures and Financing Uses	**$5,043,060**
TOTAL EXPENDITURES	**$54,156,086**

Cash and Short-Term Investments	**06/30/2020 Estimate**	**06/30/2021 Projection**
General Fund	11,332,000	9,954,575
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	6,000,000	4,950,000
Other Capital Projects Fund	150,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	450,000	425,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	243,000	235,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	**$18,175,000**	**$15,564,575**

Long-Term Investments	**06/30/2020 Estimate**	**06/30/2021 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		

Long-Term Investments	**06/30/2020 Estimate**	**06/30/2021 Projection**
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	**$18,175,000**	**$15,564,575**

Long-Term Indebtedness	06/30/2020 Estimate	06/30/2021 Projection
General Fund		
0510 Bonds Payable	39,855,000	33,726,250
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	914,000	925,700
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	7,622,870	7,721,820
0599 Other Noncurrent Liabilities		
Total General Fund	**$48,391,870**	**$42,373,770**
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		
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		
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		
Capital Reserve Fund - § 690, §1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness	**06/30/2020 Estimate**	**06/30/2021 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		
Capital Reserve Fund - § 1431		
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 Capital Reserve Fund - § 1431		
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		

Long-Term Indebtedness	06/30/2020 Estimate	06/30/2021 Projection
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		
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		

Long-Term Indebtedness	06/30/2020 Estimate	06/30/2021 Projection
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		
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		

Long-Term Indebtedness	**06/30/2020 Estimate**	**06/30/2021 Projection**
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	**$48,391,870**	**$42,373,770**

Short-Term Payables	**06/30/2020 Estimate**	**06/30/2021 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	**$48,391,870**	**$42,373,770**

Account	Description	Amounts
0810	Nonspendable Fund Balance	2,200,000
0820	Restricted Fund Balance	
0830	Committed Fund Balance	554,000
0840	Assigned Fund Balance	4,850,000
0850	Unassigned Fund Balance	3,074,995
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$8,478,995**
5900	**Budgetary Reserve**	**99,500**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$10,778,495**