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

PDE-2028 - FINAL GENERAL FUND BUDGET
Fiscal Year 07/01/2013 - 06/30/2014

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 6/3/2013

President of the Board - Original Signature Required — Date: 6/3/13

Secretary of the Board - Original Signature Required — Date: 6/3/13

Chief School Administrator - Original Signature Required — Date: 6-4-13

Michael Statler
Contact Person

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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

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: BUDGET SUMMARY

	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	1,900,000	
3	Estimated Beginning Fund Balance - Unassigned	2,999,014	
4		0	
5		0	
6		0	
	Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**5,453,014**
	Estimated Revenues And Other Financing Sources		
6000	Revenue from Local Sources	25,938,503	
7000	Revenue from State Sources	16,442,070	
8000	Revenue from Federal Sources	524,151	
9000	Other Financing Sources	250,000	
	Total Estimated Revenues And Other Financing Sources		**43,154,724**
	Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**48,607,738**

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

FUNCTION	DESCRIPTION	Amounts	
REVENUE FROM LOCAL SOURCES			
6111	Current Real Estate Taxes	18,972,242	
6112	Interim Real Estate Taxes	22,000	
6113	Public Utility Realty Tax	29,336	
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	24,094	
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0	
6120	Per Capita Taxes, Section 679	60,832	
6130	Taxpayer Relief Taxes - Proportional Assessments	0	
6140	Current Act 511 Taxes - Flat Rate Assessments	97,464	
6150	Current Act 511 Taxes - Proportional Assessments	4,700,000	
6160	Non-Real Estate Taxes - First Class Districts Only	0	
6400	Delinquencies on Taxes Levied / Assessed by LEA	911,000	
6500	Earnings on Investments	24,498	
6700	Revenues from District Activities	65,143	
6800	Revenue from Intermediary Sources / Pass-Through Funds	633,804	
6910	Rentals	20,000	
6920	Contributions/Donations/Grants From Private Sources	0	
6940	Tuition from Patrons	350,000	
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	28,090	
	REVENUE FROM LOCAL SOURCES		**25,938,503**

FUNCTION	DESCRIPTION	Amounts	
REVENUE FROM STATE SOURCES			
7110	Basic Education Funding (Gross)	8,924,141	
7160	Tuition for Orphans and Children Placed in Private Homes	73,500	
7170	School Improvement Grants	0	
7180	Staff and Program Development	0	
7220	Vocational Education	67,040	
7240	Driver Education - Student	6,370	
7250	Migratory Children	0	
7260	Workforce Investment Act	0	
7271	Special Education Funding for School Aged Pupils	1,724,253	
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)	1,564,705	
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	806,000	
7330	Health Services (Medical, Dental, Nurse, Act 25)	53,000	
7340	State Property Tax Reduction Allocation	770,161	
7350	Sewage Treatment Operations / Environmental Subsidies	0	
7360	Safe Schools	0	
7400	Vocational Training of the Unemployed	0	
7501	PA Accountability Grants	171,093	
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	711,900	
7820	State Share of Retirement Contributions	1,569,907	
7900	Revenue for Technology	0	
	REVENUE FROM STATE SOURCES		**16,442,070**

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	400,760
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	123,391
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	0
8517	NCLB, Title IV - 21st Century Schools	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
8701	ARRA - IDEA, Part B	0
8702	ARRA - IDEA, Section 619	0
8703	ARRA - Title I, Part A & D	0
8704	ARRA - Title I, School Improvement	0
8705	ARRA - Title II, Part D Education Technology	0
8706	ARRA - McKinney-Vento Homeless	0
8707	ARRA - National School Lunch Program Equipment	0
8708	ARRA - State Fiscal Stabilization Fund	0
8709	ARRA – Education Jobs Fund (EdJobs)	0
8721	ARRA - Head Start	0
8731	ARRA - Build America Bonds	0
8732	ARRA-Qualified School Construction Bonds (QSCB)	0
8733	ARRA-Qualified Zone Academy Bonds (QZAB)	0
8734	ARRA - Race to the Top	0
8799	ARRA - Miscellaneous Revenue	0
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	0

FUNCTION	DESCRIPTION	Amounts	
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	0	
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0	
	REVENUE FROM FEDERAL SOURCES		**524,151**

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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	250,000	
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		**250,000**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES			**43,154,724**

Act 1 Index (current): 2.2%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$18,972,242**
Amount of Tax Relief for Homestead Exclusions +	**$770,161**
Total Approx. Tax Revenue:	**$19,742,403**
Approx. Tax Levy for Tax Rate Calculation:	**$20,781,464**

		Cumberland	**Total**
	2012-13 Data		
	a. Assessed Value	$1,625,123,000	$1,625,123,000
	b. Real Estate Mills	12.3640	
I.	**2013-14 Data**		
	c. 2011 STEB Market Value	$1,268,845,129	$1,268,845,129
	d. Assessed Value	$1,644,623,600	$1,644,623,600
	e. Assessed Value of New Constr/ Renov	$0	$0
	2012-13 Calculations		
	f. 2012-13 Tax Levy (a * b)	$20,093,021	$20,093,021
	2013-14 Calculations		
II.	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2012-13 Tax Levy (f Total * g)	$20,093,021	$20,093,021
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	12.3640	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	94.80763%	94.80763%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$20,781,464	$20,781,464
III.	**I. 2013-14 Real Estate Tax Rate** (k / d * 1000)	**12.6360**	
	m. Tax Levy Generated by Mills (I / 1000 * d)	$20,781,464	$20,781,464
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$20,011,303
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$18,972,242

Act 1 Index (current): 2.2%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$18,972,242**
Amount of Tax Relief for Homestead Exclusions +	**$770,161**
Total Approx. Tax Revenue:	**$19,742,403**
Approx. Tax Levy for Tax Rate Calculation:	**$20,781,464**

		Cumberland	**Total**
	Index Maximums		
	p. Maximum Mills Based On Index (i * (1 + Index))	12.6360	
	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)	$20,781,464	$20,781,464
IV.	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	$10,333	
	Number of Homestead/Farmstead Properties	5,968	5,968
V.	Median Assessed Value of Homestead Properties		$176,100

Act 1 Index (current): 2.2%
Calculation Method:

		Rate
Approx. Tax Revenue from RE Taxes:		**$18,972,242**
Amount of Tax Relief for Homestead Exclusions	**+**	**$770,161**
Total Approx. Tax Revenue:		**$19,742,403**
Approx. Tax Levy for Tax Rate Calculation:		**$20,781,464**

	Cumberland			Total
State Property Tax Reduction Allocation used for: Homestead Exclusions	$770,161	Lowering RE Tax Rate	$0	$770,161
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				$770,161

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	1,644,623,600	12.6360	20,781,464					94.80763%		
	0		0					0.00000%		
	0		0					0.00000%		
	0		0					0.00000%		
Totals:	1,644,623,600		20,781,464	-	770,161	=	20,011,303	94.80763%	=	18,972,242

	Rate	Estimated Revenue
6120 Per Capita Taxes, Section 679	5.00	60,832

	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	60,832	60,832
6142	Occupation Taxes - Flat Rate	$0.00	$0.00	0	0
6143	Local Services / Occupational Privilege Taxes	$10.00	$0.00	36,632	36,632
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			97,464	97,464

	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%	4,200,000	4,200,000
6152	Occupation Taxes - Proportional Rate	0	0	0	0
6153	Real Estate Transfer Taxes	0.50%	0.00%	500,000	500,000
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			4,700,000	4,700,000
	Total Act 511, Current Taxes				**4,797,464**

Act 511 Tax Limit	--->	1,268,845,129	X	12		15,226,142
		Market Value		Mills		(511 Limit)

Tax Function	Description	Tax Rate Charged In: 2012-2013 (Rebalanced)	Tax Rate Charged In: 2013-2014	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged In: 2012-2013 (Rebalanced)	Additional Tax Rate Charged In: 2013-2014	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Cumberland County	12.3640	12.6360	2.20%	Yes	2.2%				
6120	Per Capita Taxes, Section 679	$5.00	$5.00	0.00%	Yes	2.2%				
	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	2.2%				
6142	Occupation Taxes - Flat Rate									
6143	Local Services / Occupational Privilege Tax	$10.00	$10.00	0.00%	Yes	2.2%				
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	2.2%				
6152	Occupation Taxes - Proportional Rate									
6153	Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.2%				
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 2013-2014 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 2013-2014 (compared to 2012-2013)? Yes ☑ No ☐

If yes, see information below, taken from the 2013-2014 General Fund Budget.

Total Budgeted Expenditures	$43,563,440.00
Ending Unassigned Fund Balance	$2,799,014.00
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.5%

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
	6-4-13

DUE DATE: AUGUST 15, 2013

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

ESTIMATED EXPENDITURES AND OTHER FINANCING USES: BUDGET SUMMARY

	ITEM		AMOUNTS			
1000	Instruction					
	1100	Regular Programs - Elementary/Secondary	17,422,936			
	1200	Special Programs - Elementary/Secondary	7,081,622			
	1300	Vocational Education	674,160			
	1400	Other Instructional Programs - Elementary/Secondary	73,016			
	1500	Nonpublic School Programs	0			
	1600	Adult Education Programs	0			
	1700	Higher Education Programs	3,000			
	1800	Pre-Kindergarten	0			
	Total 1000 Instruction		**25,254,734**			
2000	Support Services					
	2100	Support Services - Pupil Personnel	1,018,963			
	2200	Support Services - Instructional Staff	1,827,413			
	2300	Support Services - Administration	2,401,989			
	2400	Support Services - Pupil Health	504,175			
	2500	Support Services - Business	464,381			
	2600	Operation & Maintenance of Plant Services	4,097,685			
	2700	Student Transportation Services	2,274,441			
	2800	Support Services - Central	189,902			
	2900	Other Support Services	27,000			
	Total 2000 Support Services		**12,805,949**			
3000	Operation of Non-instructional Services					
	3100	Food Services	0			
	3200	Student Activities	883,850			
	3300	Community Services	37,033			
	3400	Scholarships and Awards	0			
	Total 3000 Operation of Non-instructional Services		**920,883**			
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			**38,981,566**		
5000	Other Expenditures and Financing Uses					
	5100	Debt Service	3,981,874			
	5200	Interfund Transfers - Out	500,000			
	5300	Transfers Involving Component Units	0			
	5900	Budgetary Reserve	100,000			
	Total Other Financing Uses			**4,581,874**		
	Total Estimated Expenditures and Other Financing Uses				**43,563,440**	
	Appropriation of Prior Year Fund Balance				**0**	
	Total Appropriations					**43,563,440**
	Ending Committed, Assigned and Unassigned Fund Balance					**5,044,298**

Function-Object	Description	Amounts
1000	**INSTRUCTION**	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	10,245,595
200	Personnel Services-Employee Benefits	5,444,332
300	Purchased Professional & Technical Services	133,000
400	Purchased Property Services	69,266
500	Other Purchased Services	1,010,324
600	Supplies	311,033
700	Property	203,141
800	Other Objects	6,245
	Total Regular Programs - Elementary/Secondary	17,422,936
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	2,920,490
200	Personnel Services-Employee Benefits	1,505,210
300	Purchased Professional & Technical Services	436,938
400	Purchased Property Services	4,500
500	Other Purchased Services	2,085,759
600	Supplies	96,050
700	Property	32,000
800	Other Objects	675
	Total Special Programs - Elementary/Secondary	7,081,622
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	674,160
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Vocational Education	674,160
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	20,000
200	Personnel Services-Employee Benefits	4,916
300	Purchased Professional & Technical Services	7,500
400	Purchased Property Services	0
500	Other Purchased Services	40,600
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	73,016

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	3,000	
600	Supplies	0	
	Total Higher Education Programs	3,000	
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			**25,254,734**

Function-Object	Description	Amounts
2000	**SUPPORT SERVICES**	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	697,639
200	Personnel Services-Employee Benefits	307,574
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	581
500	Other Purchased Services	3,916
600	Supplies	7,325
700	Property	0
800	Other Objects	1,928
	Total Support Services - Pupil Personnel	1,018,963
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	1,019,430
200	Personnel Services-Employee Benefits	446,873
300	Purchased Professional & Technical Services	71,900
400	Purchased Property Services	2,500
500	Other Purchased Services	48,970
600	Supplies	154,480
700	Property	81,020
800	Other Objects	2,240
	Total Support Services - Instructional Staff	1,827,413
2300	Support Services - Administration	
100	Personnel Services-Salaries	1,407,977
200	Personnel Services-Employee Benefits	677,124
300	Purchased Professional & Technical Services	187,891
400	Purchased Property Services	800
500	Other Purchased Services	51,400
600	Supplies	32,256
700	Property	15,300
800	Other Objects	29,241
	Total Support Services - Administration	2,401,989
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	329,832
200	Personnel Services-Employee Benefits	156,343
300	Purchased Professional & Technical Services	8,405
400	Purchased Property Services	145
500	Other Purchased Services	350
600	Supplies	7,700
700	Property	1,000
800	Other Objects	400
	Total Support Services - Pupil Health	504,175

Function-Object	Description	Amounts
2500	Support Services - Business	
100	Personnel Services-Salaries	198,846
200	Personnel Services-Employee Benefits	105,589
300	Purchased Professional & Technical Services	20,000
400	Purchased Property Services	0
500	Other Purchased Services	21,700
600	Supplies	103,846
700	Property	12,500
800	Other Objects	1,900
	Total Support Services - Business	464,381
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	1,276,997
200	Personnel Services-Employee Benefits	637,691
300	Purchased Professional & Technical Services	90,500
400	Purchased Property Services	1,289,821
500	Other Purchased Services	140,290
600	Supplies	596,666
700	Property	52,000
800	Other Objects	13,720
	Total Operation & Maintenance of Plant Services	4,097,685
2700	Student Transportation Services	
100	Personnel Services-Salaries	71,143
200	Personnel Services-Employee Benefits	46,366
300	Purchased Professional & Technical Services	1,000
400	Purchased Property Services	0
500	Other Purchased Services	2,151,432
600	Supplies	4,000
700	Property	0
800	Other Objects	500
	Total Student Transportation Services	2,274,441
2800	Support Services - Central	
100	Personnel Services-Salaries	34,851
200	Personnel Services-Employee Benefits	29,723
300	Purchased Professional & Technical Services	43,700
400	Purchased Property Services	72,800
500	Other Purchased Services	0
600	Supplies	4,500
700	Property	4,328
800	Other Objects	0
	Total Support Services - Central	189,902

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	27,000	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Other Support Services	27,000	
Total Support Services			**12,805,949**
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	513,430	
200	Personnel Services-Employee Benefits	153,913	
300	Purchased Professional & Technical Services	76,429	
400	Purchased Property Services	0	
500	Other Purchased Services	86,800	
600	Supplies	26,807	
700	Property	4,671	
800	Other Objects	21,800	
	Total Student Activities	883,850	

Function-Object	Description	Amounts	
3300	Community Services		
100	Personnel Services-Salaries	21,400	
200	Personnel Services-Employee Benefits	5,833	
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	37,033	
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			**920,883**
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	876,874	
900	Other Uses of Funds	3,105,000	
	Total Debt Service	3,981,874	
5200	Interfund Transfers - Out		
900	Other Uses of Funds	500,000	
	Total Interfund Transfers - Out	500,000	

Function-Object	Description	Amounts		
5300	Transfers Involving Component Units			
900	Other Uses of Funds	0		
	Total Transfers Involving Component Units	0		
5900	Budgetary Reserve			
800	Other Objects	100,000		
	Total Budgetary Reserve	100,000		
Total Other Expenditures and Financing Uses			**4,581,874**	
TOTAL EXPENDITURES				**43,563,440**

	06/30/2013 Estimate	06/30/2014 Projection
CASH AND SHORT-TERM INVESTMENTS		
General Fund	9,900,000	9,500,000
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	3,000,000	3,900,000
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	400,000	450,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	0	0
Total Cash and Short-Term Investments	**13,300,000**	**13,850,000**
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	1,225,000	500,000
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	**1,225,000**	**500,000**
TOTAL CASH AND INVESTMENTS	**14,525,000**	**14,350,000**

	06/30/2013 Estimate	06/30/2014 Projection
LONG-TERM INDEBTEDNESS		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	0	0
Bonds Payable	33,355,000	30,250,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	700,000	725,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	34,055,000	30,975,000
SHORT-TERM PAYABLES		
General Fund	0	0
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	0	0
TOTAL INDEBTEDNESS	**34,055,000**	**30,975,000**

CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2013-2014 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

SCHOOL DISTRICT NAME	COUNTY NAME	AUN
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 proposed general fund budget was prepared, presented and made available for public inspection using the Department of Education's form PDE-2028, General Fund Budget.

SIGNATURE OF SCHOOL BOARD PRESIDENT	DATE
Wilbur E. Hall Jr	

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

RETURN TO: PENNSYLVANIA DEPARTMENT OF EDUCATION
BUREAU OF BUDGET AND FISCAL MANAGEMENT
DIVISION OF SUBSIDY DATA AND ADMINISTRATION
333 MARKET STREET, 4th FLOOR
HARRISBURG, PA 17126-0333