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

PDE-2028 - FINAL GENERAL FUND BUDGET
Fiscal Year 07/01/2011 - 06/30/2012

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 6/20/2011

President of the Board - Original Signature Required — Date: 6-21-2011

Secretary of the Board - Original Signature Required — Date: 6/21/2011

Chief School Administrator - Original Signature Required — Date: 6-21-2011

Michael Statler
Contact Person

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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	0	
2	Estimated Beginning Fund Balance - Assigned	0	
3	Estimated Beginning Fund Balance - Unassigned	2,969,191	
4		0	
5		0	
6		0	
	Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**2,969,191**
Estimated Revenues And Other Financing Sources			
6000	Revenue from Local Sources	24,448,367	
7000	Revenue from State Sources	15,247,026	
8000	Revenue from Federal Sources	593,310	
9000	Other Financing Sources	0	
	Total Estimated Revenues And Other Financing Sources		**40,288,703**
	Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**43,257,894**

FUNCTION	DESCRIPTION	Amounts	
REVENUE FROM LOCAL SOURCES			
6111	Current Real Estate Taxes	17,596,191	
6112	Interim Real Estate Taxes	100,000	
6113	Public Utility Realty Tax	28,600	
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	24,576	
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0	
6120	Per Capita Taxes, Section 679	61,000	
6130	Taxpayer Relief Taxes - Proportional Assessments	0	
6140	Current Act 511 Taxes - Flat Rate Assessments	96,000	
6150	Current Act 511 Taxes - Proportional Assessments	4,550,000	
6160	Non-Real Estate Taxes - First Class Districts Only	0	
6400	Delinquencies on Taxes Levied / Assessed by LEA	825,000	
6500	Earnings on Investments	30,000	
6700	Revenues from District Activities	54,000	
6800	Revenue from Intermediary Sources / Pass-Through Funds	646,000	
6910	Rentals	37,000	
6920	Contributions and Donations From Private Sources / Capital Contributions	0	
6940	Tuition from Patrons	350,000	
6960	Services Provided Other Local Governmental Units / LEAs	20,000	
6970	Services Provided Other Funds	0	
6980	Revenue From Community Service Activities	0	
6990	Refunds and Other Miscellaneous Revenue	30,000	
	REVENUE FROM LOCAL SOURCES		**24,448,367**

FUNCTION	DESCRIPTION	Amounts	
REVENUE FROM STATE SOURCES			
7110	Basic Education Funding (Gross)	8,775,889	
7140	Charter Schools	0	
7160	Tuition for Orphans and Children Placed in Private Homes	120,000	
7170	School Improvement Grants	0	
7180	Staff and Program Development	0	
7220	Vocational Education	51,000	
7230	Alternative Education	9,500	
7240	Driver Education - Student	4,800	
7250	Migratory Children	0	
7260	Workforce Investment Act	0	
7271	Special Education Funding for School Aged Pupils	1,721,791	
7272	Early Intervention	0	
7280	Adult Literacy	0	
7291	Educational Assistance Program (Tutoring)	0	
7292	Pre-K Counts	0	
7299	Other Program Subsidies Not Listed in 7200 Series	0	
7310	Transportation (Regular and Additional)	1,515,000	
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	758,556	
7330	Health Services (Medical, Dental, Nurse, Act 25)	53,000	
7340	State Property Tax Reduction Allocation	770,065	
7350	Sewage Treatment Operations / Environmental Subsidies	0	
7360	Safe Schools	0	
7400	Vocational Training of the Unemployed	0	
7501	PA Accountability Grants	0	
7502	Dual Enrollment Grants	0	
7503	Project 720 / High School Reform	0	
7599	Other State Revenue Not Listed in the 7500 Series	0	
7810	State Share of Social Security and Medicare Taxes	702,712	
7820	State Share of Retirement Contributions	764,713	
7900	Revenue for Technology	0	
	REVENUE FROM STATE SOURCES		**15,247,026**

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	430,473	
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	152,387	
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	0	
8517	NCLB, Title IV - 21st Century Schools	10,450	
8518	NCLB, Title V – Promotg. Informed Parental Choice & Innov. 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	
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	
8721	ARRA - Head Start	0	
8731	ARRA - Build America Bonds	0	
8799	ARRA - Miscellaneous	0	
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	0	
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	0	
	REVENUE FROM FEDERAL SOURCES		**593,310**

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	
9400	Sale or Compensation for Loss of Fixed Assets	0	
9710	Transfers from Component Units	0	
9720	Transfers from Primary Governments	0	
9900	Other Financing Sources Not Listed in the 9000 Series	0	
	OTHER FINANCING SOURCES		**0**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES			**40,288,703**

Act 1 Index (current): 1.9% | Act 1 Index (prior): 3.8%

Calculation Method:		**Rate**
Approx. Tax Revenue from RE Taxes:		**$17,596,191**
Amount of Tax Relief for Homestead Exclusions	+	**$770,065**
Total Approx. Tax Revenue:		**$18,366,256**
Approx. Tax Levy for Tax Rate Calculation:		**$19,690,700**

		Cumberland	**Total**
	2010-11 Data		
	a. Assessed Value	$1,170,761,680	$1,170,761,680
	b. Real Estate Mills	16.0720	
I.	**2011-12 Data**		
	c. 2009 STEB Market Value	$1,111,253,000	$1,111,253,000
	d. Assessed Value	$1,627,599,700	$1,627,599,700
	e. Assessed Value of New Constr/ Renov	$13,235,730	$13,235,730
	2010-11 Calculations		
	f. 2010-11 Tax Levy (a * b)	$18,816,482	$18,816,482
	2011-12 Calculations		
II.	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2010-11 Tax Levy (f Total * g)	$18,816,482	$18,816,482
	i. Base Mills Subject to Index	11.6556	
	(h / a * 1000) if no reassessment		
	(h / (d-e) * 1000) if reassessment	Yes	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	93.00000%	93.00000%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$19,690,700	$19,690,700
III.	**l. 2011-12 Real Estate Tax Rate** (k / d * 1000)	**12.0980**	
	m. Tax Levy Generated by Mills (l / 1000 * d)	$19,690,701	$19,690,701
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$18,920,636
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$17,596,191

Act 1 Index (current): 1.9% | Act 1 Index (prior): 3.8%

Calculation Method:		**Rate**
Approx. Tax Revenue from RE Taxes:		**$17,596,191**
Amount of Tax Relief for Homestead Exclusions	+	**$770,065**
Total Approx. Tax Revenue:		**$18,366,256**
Approx. Tax Levy for Tax Rate Calculation:		**$19,690,700**

		Cumberland	**Total**
IV.	**Index Maximums**		
	p. Maximum Mills Based On Index (i * (1 + Index))	12.0985	
	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)	$19,691,515	$19,691,515
	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

V.	**Information Related to Property Tax Relief**		
	Assessed Value Exclusion per Homestead	$10,836	
	Number of Homestead/Farmstead Properties	5,943	5,943
	Median Assessed Value of Homestead Properties		$175,900

State Property Tax Reduction Allocation used for: Homestead Exclusions	$770,065	Lowering RE Tax Rate	$0	$770,065
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				$770,065

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	1,627,599,700	12.0980	19,690,701				93.00000%	
	0		0				0.00000%	
	0		0				0.00000%	
	0		0				0.00000%	
Totals:	1,627,599,700		19,690,701	-	770,065	18,920,636	93.00000%	17,596,191

		Rate	Estimated Revenue
6120	Per Capita Taxes, Section 679	5.00	61,000

	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	61,000	61,000
6142	Occupation Taxes - Flat Rate	$0.00	$0.00	0	0
6143	Local Services / Occupational Privilege Taxes	$10.00	$0.00	35,000	35,000
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			96,000	96,000

	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%	4,300,000	4,300,000
6152	Occupation Taxes - Proportional Rate	0	0	0	0
6153	Real Estate Transfer Taxes	0.50%	0.00%	250,000	250,000
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			4,550,000	4,550,000
	Total Act 511, Current Taxes				**4,646,000**

Act 511 Tax Limit	--->	1,111,253,000	X	12	13,335,036
		Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in: 2010-2011 (Rebalanced)	2011-2012	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2010-2011 (Rebalanced)	2011-2012	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Cumberland County	11.6556	12.0980	3.80%	Yes	3.8%				
6120	Per Capita Taxes, Section 679	$5.00	$5.00	0.00%	Yes	1.9%				
	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	1.9%				
6142	Occupation Taxes - Flat Rate									
6143	Local Services / Occupational Privilege Tax	$10.00	$10.00	0.00%	Yes	1.9%				
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	1.9%				
6152	Occupation Taxes - Proportional Rate									
6153	Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	1.9%				
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 2011-2012 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 2011-2012 (compared to 2010-2011)? Yes ☑ No ☐

If yes, see information below, taken from the 2011-2012 General Fund Budget.

Total Budgeted Expenditures	$40,288,703.00
Ending Unassigned Fund Balance	$2,969,191.00
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
	6-21-2011

DUE DATE: AUGUST 15, 2011

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	15,497,008			
	1200	Special Programs - Elementary/Secondary	6,052,939			
	1300	Vocational Education	706,817			
	1400	Other Instructional Programs - Elementary/Secondary	131,728			
	1500	Nonpublic School Programs	0			
	1600	Adult Education Programs	0			
	1700	Higher Education Programs	0			
	1800	Pre-Kindergarten	0			
	Total 1000 Instruction		**22,388,492**			
2000	Support Services					
	2100	Support Services - Pupil Personnel	820,329			
	2200	Support Services - Instructional Staff	1,221,743			
	2300	Support Services - Administration	1,986,390			
	2400	Support Services - Pupil Health	426,546			
	2500	Support Services - Business	449,736			
	2600	Operation & Maintenance of Plant Services	4,077,266			
	2700	Student Transportation Services	2,419,452			
	2800	Support Services - Central	123,200			
	2900	Other Support Services	30,000			
	Total 2000 Support Services		**11,554,662**			
3000	Operation of Non-instructional Services					
	3100	Food Services	0			
	3200	Student Activities	826,105			
	3300	Community Services	32,000			
	3400	Scholarships and Awards	0			
	Total 3000 Operation of Non-instructional Services		**858,105**			
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			**34,801,259**		
5000	Other Expenditures and Financing Uses					
	5100	Debt Service	4,640,800			
	5200	Interfund Transfers - Out	646,644			
	5300	Transfers Involving Component Units	0			
	5900	Budgetary Reserve	200,000			
	Total Other Financing Uses			**5,487,444**		
	Total Estimated Expenditures and Other Financing Uses				**40,288,703**	
	Appropriation of Prior Year Fund Balance				**0**	
	Total Appropriations					**40,288,703**
	Ending Committed, Assigned and Unassigned Fund Balance					**2,969,191**
	Total Appropriations and Ending Fund Balances					**43,257,894**

Function-Object		Description	Amounts
1000	**INSTRUCTION**		
1100	Regular Programs - Elementary/Secondary		
	100	Personnel Services-Salaries	10,237,528
	200	Personnel Services-Employee Benefits	3,936,480
	300	Purchased Professional & Technical Services	53,000
	400	Purchased Property Services	70,402
	500	Other Purchased Services	812,494
	600	Supplies	289,105
	700	Property	89,181
	800	Other Objects	8,818
	Total Regular Programs - Elementary/Secondary		15,497,008
1200	Special Programs - Elementary/Secondary		
	100	Personnel Services-Salaries	2,700,793
	200	Personnel Services-Employee Benefits	1,184,239
	300	Purchased Professional & Technical Services	319,941
	400	Purchased Property Services	28,880
	500	Other Purchased Services	1,745,086
	600	Supplies	70,000
	700	Property	2,000
	800	Other Objects	2,000
	Total Special Programs - Elementary/Secondary		6,052,939
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	706,817
	600	Supplies	0
	700	Property	0
	800	Other Objects	0
	Total Vocational Education		706,817
1400	Other Instructional Programs - Elementary/Secondary		
	100	Personnel Services-Salaries	81,554
	200	Personnel Services-Employee Benefits	23,174
	300	Purchased Professional & Technical Services	25,000
	400	Purchased Property Services	0
	500	Other Purchased Services	1,000
	600	Supplies	1,000
	700	Property	0
	800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary		131,728

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			**22,388,492**

Function-Object		Description	Amounts
2000	**SUPPORT SERVICES**		
2100	Support Services - Pupil Personnel		
	100	Personnel Services-Salaries	595,906
	200	Personnel Services-Employee Benefits	212,078
	300	Purchased Professional & Technical Services	0
	400	Purchased Property Services	0
	500	Other Purchased Services	1,750
	600	Supplies	7,895
	700	Property	0
	800	Other Objects	2,700
	Total Support Services - Pupil Personnel		820,329
2200	Support Services - Instructional Staff		
	100	Personnel Services-Salaries	788,629
	200	Personnel Services-Employee Benefits	223,423
	300	Purchased Professional & Technical Services	113,996
	400	Purchased Property Services	0
	500	Other Purchased Services	41,270
	600	Supplies	51,350
	700	Property	0
	800	Other Objects	3,075
	Total Support Services - Instructional Staff		1,221,743
2300	Support Services - Administration		
	100	Personnel Services-Salaries	1,317,155
	200	Personnel Services-Employee Benefits	453,776
	300	Purchased Professional & Technical Services	93,680
	400	Purchased Property Services	1,000
	500	Other Purchased Services	55,604
	600	Supplies	31,300
	700	Property	10,150
	800	Other Objects	23,725
	Total Support Services - Administration		1,986,390
2400	Support Services - Pupil Health		
	100	Personnel Services-Salaries	294,403
	200	Personnel Services-Employee Benefits	113,143
	300	Purchased Professional & Technical Services	8,000
	400	Purchased Property Services	1,500
	500	Other Purchased Services	400
	600	Supplies	7,700
	700	Property	1,000
	800	Other Objects	400
	Total Support Services - Pupil Health		426,546

Function-Object		Description	Amounts
2500		Support Services - Business	
	100	Personnel Services-Salaries	253,716
	200	Personnel Services-Employee Benefits	69,570
	300	Purchased Professional & Technical Services	58,950
	400	Purchased Property Services	7,500
	500	Other Purchased Services	35,500
	600	Supplies	12,000
	700	Property	10,000
	800	Other Objects	2,500
		Total Support Services - Business	449,736
2600		Operation & Maintenance of Plant Services	
	100	Personnel Services-Salaries	1,369,122
	200	Personnel Services-Employee Benefits	553,807
	300	Purchased Professional & Technical Services	74,430
	400	Purchased Property Services	1,249,207
	500	Other Purchased Services	117,450
	600	Supplies	682,530
	700	Property	20,000
	800	Other Objects	10,720
		Total Operation & Maintenance of Plant Services	4,077,266
2700		Student Transportation Services	
	100	Personnel Services-Salaries	68,779
	200	Personnel Services-Employee Benefits	33,790
	300	Purchased Professional & Technical Services	2,000
	400	Purchased Property Services	1,500
	500	Other Purchased Services	2,310,883
	600	Supplies	2,000
	700	Property	0
	800	Other Objects	500
		Total Student Transportation Services	2,419,452
2800		Support Services - Central	
	100	Personnel Services-Salaries	0
	200	Personnel Services-Employee Benefits	0
	300	Purchased Professional & Technical Services	21,500
	400	Purchased Property Services	71,700
	500	Other Purchased Services	0
	600	Supplies	0
	700	Property	30,000
	800	Other Objects	0
		Total Support Services - Central	123,200

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	30,000	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Other Support Services	30,000	
Total Support Services			**11,554,662**
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	495,271	
200	Personnel Services-Employee Benefits	115,404	
300	Purchased Professional & Technical Services	79,974	
400	Purchased Property Services	4,737	
500	Other Purchased Services	78,300	
600	Supplies	28,416	
700	Property	1,958	
800	Other Objects	22,045	
	Total Student Activities	826,105	

Function-Object	Description	Amounts	
3300	Community Services		
100	Personnel Services-Salaries	25,300	
200	Personnel Services-Employee Benefits	1,700	
300	Purchased Professional & Technical Services	0	
400	Purchased Property Services	5,000	
500	Other Purchased Services	0	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Community Services	32,000	
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			**858,105**
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	1,715,260	
900	Other Uses of Funds	2,925,540	
	Total Debt Service	4,640,800	
5200	Interfund Transfers - Out		
900	Other Uses of Funds	646,644	
	Total Interfund Transfers - Out	646,644	

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	200,000		
	Total Budgetary Reserve	200,000		
Total Other Expenditures and Financing Uses			**5,487,444**	
TOTAL EXPENDITURES				**40,288,703**

	06/30/2011 Estimate	06/30/2012 Projection
CASH AND SHORT-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 Cash and Short-Term Investments	**0**	**0**
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	**0**	**0**

	06/30/2011 Estimate	06/30/2012 Projection
LONG-TERM INDEBTEDNESS		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	0	0
Bonds Payable	30,310,440	27,795,440
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	700,700	655,194
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	31,011,140	28,450,634
SHORT-TERM PAYABLES		
General Fund	0	0
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	0	0
TOTAL INDEBTEDNESS	**31,011,140**	**28,450,634**

Account	Description	Amounts	
0830	Estimated Ending Committed Fund Balance	0	
0840	Estimated Ending Assigned Fund Balance	0	
0850	Estimated Ending Unassigned Fund Balance	2,969,191	
	Explanation: *error*		
	Total Ending Fund Balance - Committed, Assigned, and Unassigned		**2,969,191**
5900	**Budgetary Reserve**		**200,000**
	Explanation: *for unforseen items*		
	Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**3,169,191**
	Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		**0**

CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2011-2012 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
William E Holt Jr	6/21/2011

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