

Forbes Road High School  
159 Red Bird Drive  
Waterfall, PA 16689  
Ph: 814-685-3866  
Fax: 814-685-3159



Forbes Road School District  
159 Red Bird Drive, Waterfall, PA 16689

Forbes Road Elementary School  
143 Red Bird Drive  
Waterfall, PA 16689  
Ph: 814-685-3865  
Fax: 814-685-3217

May 2, 2023

Forbes Road School Board, at its regular meeting, held May 1, 2023, adopted a tentative budget of \$ 9,041,602 for the fiscal year 2023-2024.

The tentative budget is open for public inspection on the Forbes Road School District Website. The tentative budget will be available in the district office for viewing during regular business hours. You may contact Tammy Fraker, Assistant to the Superintendent/Board Secretary at [tfraker@frsd.info](mailto:tfraker@frsd.info) to obtain a copy. Final adoption is planned at the meeting of the board on June 5, 2023, at 7:00 PM.

A handwritten signature in blue ink that reads "Tammy Fraker". The signature is fluid and cursive.

Tammy Fraker

Assistant to the Superintendent  
School Board Secretary

**AN EQUAL RIGHTS AND OPPORTUNITY EMPLOYER**



# FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

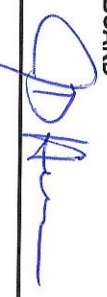
24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Forbes Road SD	<b>County :</b> Fulton	<b>AUN Number :</b> 111292304
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5/1/23
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**DUE DATE:** IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET



	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	2,229,016
6113 Public Utility Realty Taxes	2,637
6114 Payments in Lieu of Current Taxes - State / Local	24,000
6120 Current Per Capita Taxes, Section 679	6,300
6140 Current Act 511 Taxes - Flat Rate Assessments	12,800
6150 Current Act 511 Taxes - Proportional Assessments	331,500
6400 Delinquencies on Taxes Levied / Assessed by the LEA	186,100
6500 Earnings on Investments	150,000
6700 Revenues from LEA Activities	10,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	60,000
6910 Rentals	6,000
6990 Refunds and Other Miscellaneous Revenue	6,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$3,024,353</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	3,263,383
7112 Basic Education Funding-Social Security	140,000
7240 Driver Education - Student	587
7271 Special Education funds for School-Aged Pupils	326,873
7311 Pupil Transportation Subsidy	436,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	120,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	6,000
7340 State Property Tax Reduction Allocation	200,000
7505 Ready to Learn Block Grant	76,499
7820 State Share of Retirement Contributions	628,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$5,197,342</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8190 Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	30,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	86,553
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	13,551
8518 NCLB, Title V - Promoting Informed Parental Choice and Innovative Programs	10,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	208,660
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	471,143
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$819,907</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>9,041,602.7</b>

ct 1 Index (current): 5.5%  
 calculation Method:

pprox. Tax Revenue from RE Taxes: \$2,229,016  
 Amount of Tax Relief for Homestead Exclusions \$200,000  
 Total Approx. Tax Revenue: \$2,429,016  
 Approx. Tax Levy for Tax Rate Calculation: \$2,576,933  
 Fulton

Total

2022-23 Data

a. Assessed Value \$73,180,090  
 b. Real Estate Mills 35.0420

\$73,180,090

I. 2023-24 Data

c. 2021 STEB Market Value \$184,934,872  
 d. Assessed Value \$73,538,400  
 e. Assessed Value of New Constr/ Renov \$0

\$184,934,872  
 \$73,538,400  
 \$0

2022-23 Calculations

f. 2022-23 Tax Levy \$2,564,377  
 (a \* b)

\$2,564,377

2023-24 Calculations

g. Percent of Total Market Value 100.000000%  
 h. Rebalanced 2022-23 Tax Levy \$2,564,377  
 (f Total \* g)

100.000000%  
 \$2,564,377

i. Base Mills Subject to Index 35.0420  
 (h / a \* 1000) if no reassessment  
 (h / (d-e) \* 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage 93.77700%  
 k. Tax Levy Needed \$2,576,933  
 (Approx. Tax Levy \* g)

93.77700%  
 \$2,576,933

l. 2023-24 Real Estate Tax Rate 35.0420  
 (k / d \* 1000)

m. Tax Levy Generated by Mills \$2,576,933  
 (l / 1000 \* d)

\$2,576,933

n. Tax Levy minus Tax Relief for Homestead Exclusions \$2,376,933  
 (m - Amount of Tax Relief for Homestead Exclusions)

\$2,376,933

o. Net Tax Revenue Generated By Mills \$2,229,016  
 (n \* Est. Pct. Collection)

\$2,229,016

ct 1 Index (current): 5.5%  
 calculation Method:

Rate

pprox. Tax Revenue from RE Taxes: **\$2,229,016**  
 amount of Tax Relief for Homestead Exclusions \$200,000  
 Total Approx. Tax Revenue: **\$2,429,016**  
 pprox. Tax Levy for Tax Rate Calculation: **\$2,576,933**

Fulton

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	36.9693	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$2,718,663	\$2,718,663
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. Pot. Collection)	\$0	\$0

Information Related to Property Tax Relief

v. Assessed Value Exclusion per Homestead	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$43,675

ct 1 Index (current): 5.5%  
 Calculation Method:

Rate

pprox. Tax Revenue from RE Taxes: \$2,229,016  
 Amount of Tax Relief for Homestead Exclusions \$200,000  
 Total Apprx. Tax Revenue: \$2,429,016  
 pprox. Tax Levy for Tax Rate Calculation: \$2,576,933

Fulton

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$200,000	Lowering RE Tax Rate	\$0	\$200,000
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$200,000</b>



CODE	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
1111	Current Real Estate Taxes								
		Jilón	73,538,400	35.0420	2,576,933	200,000 =	2,376,933 X	93.77700%	2,229,016
		<b>Totals:</b>	<b>73,538,400</b>		<b>2,576,933</b>				<b>2,229,016</b>
6120	Current Per Capita Taxes, Section 679								Estimated Revenue
6140	Current Act 511 Taxes - Flat Rate Assessments								6,300
6141	Current Act 511 Per Capita Taxes								Estimated Revenue
6142	Current Act 511 Occupation Taxes - Flat Rate								6,300
6143	Current Act 511 Local Services Taxes								6,500
6144	Current Act 511 Trailer Taxes								0
6145	Current Act 511 Business Privilege Taxes - Flat Rate								0
6146	Current Act 511 Mechanical Device Taxes - Flat Rate								0
6149	Current Act 511 Taxes, Other Flat Rate Assessments								0
	<b>Total Current Act 511 Taxes - Flat Rate Assessments</b>								<b>12,800</b>
6150	Current Act 511 Taxes - Proportional Assessments								Estimated Revenue
6151	Current Act 511 Earned Income Taxes								297,000
6152	Current Act 511 Occupation Taxes								0
6153	Current Act 511 Real Estate Transfer Taxes								34,500
6154	Current Act 511 Amusement Taxes								0
6155	Current Act 511 Business Privilege Taxes								0
6156	Current Act 511 Mechanical Device Taxes - Percentage								0
6157	Current Act 511 Mercantile Taxes								0
6159	Current Act 511 Taxes, Other Proportional Assessments								0
	<b>Total Current Act 511 Taxes - Proportional Assessments</b>								<b>331,500</b>
	<b>Total Act 511, Current Taxes</b>								<b>344,300</b>
						<b>Act 511 Tax Limit -&gt;</b>	<b>184,934,872 X</b>	<b>12</b>	<b>2,219,218</b>
						<b>Market Value</b>	<b>Mills</b>		<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	Current Real Estate Taxes Fulton	35.0420	35.0420	0.00%	Yes	5.5%				
6120	Current Per Capita Taxes, Section 679 Current Act 511 Taxes – Flat Rate Assessments	\$5.00	\$5.00	0.00%	Yes	5.5%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.5%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$10.00	\$10.00	0.00%	Yes	5.5%				
6143	Current Act 511 Local Services Taxes					5.5%				
6144	Current Act 511 Trailer Taxes					5.5%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					5.5%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					5.5%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments Current Act 511 Taxes – Proportional Assessments					5.5%				
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	5.5%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	5.5%				

Description	Amount
<b>000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	3,118,431
1200 Special Programs - Elementary / Secondary	641,454
1300 Vocational Education	357,484
1400 Other Instructional Programs - Elementary / Secondary	353,000
1800 Pre-Kindergarten	212,626
<b>Total Instruction</b>	<b>\$4,682,995</b>
<b>000 Support Services</b>	
2100 Support Services - Students	257,907
2200 Support Services - Instructional Staff	288,651
2300 Support Services - Administration	709,451
2400 Support Services - Pupil Health	84,663
2500 Support Services - Business	141,444
2600 Operation and Maintenance of Plant Services	1,540,649
2700 Student Transportation Services	432,000
<b>Total Support Services</b>	<b>\$3,454,765</b>
<b>000 Operation of Non-Instructional Services</b>	
3200 Student Activities	159,025
<b>Total Operation of Non-Instructional Services</b>	<b>\$159,025</b>
<b>000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	545,277
5200 Interfund Transfers - Out	199,540
<b>Total Other Expenditures and Financing Uses</b>	<b>\$744,817</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$9,041,602</b>

Description	Amount
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	1,621,242
200 Personnel Services - Employee Benefits	1,345,689
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	10,000
500 Other Purchased Services	36,000
600 Supplies	99,500
800 Other Objects	4,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$3,118,431</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	303,414
200 Personnel Services - Employee Benefits	244,740
300 Purchased Professional and Technical Services	40,500
500 Other Purchased Services	50,000
600 Supplies	2,800
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$641,454</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	112,062
200 Personnel Services - Employee Benefits	109,422
400 Purchased Property Services	1,000
500 Other Purchased Services	121,700
600 Supplies	7,300
700 Property	6,000
<b>Total Vocational Education</b>	<b>\$357,484</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
300 Purchased Professional and Technical Services	3,000
500 Other Purchased Services	350,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$353,000</b>
<b>1800 Pre-Kindergarten</b>	
100 Personnel Services - Salaries	107,250
200 Personnel Services - Employee Benefits	105,376
<b>Total Pre-Kindergarten</b>	<b>\$212,626</b>
<b>Total Instruction</b>	<b>\$4,682,995</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	142,350
200 Personnel Services - Employee Benefits	113,157
500 Other Purchased Services	200
600 Supplies	2,200
<b>Total Support Services - Students</b>	<b>\$257,907</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	139,475

Description	Amount
<b>Total Support Services - Instructional Staff</b>	<b>\$288,651</b>
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	344,602
200 Personnel Services - Employee Benefits	245,713
300 Purchased Professional and Technical Services	68,000
500 Other Purchased Services	24,452
600 Supplies	11,684
700 Property	2,500
800 Other Objects	12,500
<b>Total Support Services - Administration</b>	<b>\$709,451</b>
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	43,700
200 Personnel Services - Employee Benefits	37,963
300 Purchased Professional and Technical Services	1,000
600 Supplies	2,000
<b>Total Support Services - Pupil Health</b>	<b>\$84,663</b>
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	73,436
200 Personnel Services - Employee Benefits	61,808
600 Supplies	6,200
<b>Total Support Services - Business</b>	<b>\$141,444</b>
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	246,249
200 Personnel Services - Employee Benefits	231,521
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	836,804
500 Other Purchased Services	80,700
600 Supplies	119,875
700 Property	4,000
800 Other Objects	1,500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,540,649</b>
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	432,000
<b>Total Student Transportation Services</b>	<b>\$432,000</b>
<b>Total Support Services</b>	<b>\$3,454,765</b>
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	90,000
200 Personnel Services - Employee Benefits	22,000

Description	Amount
300 Purchased Professional and Technical Services	22,000
400 Purchased Property Services	1,125
500 Other Purchased Services	200
600 Supplies	16,700
700 Property	5,000
800 Other Objects	2,000
<b>Total Student Activities</b>	<b>\$159,025</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$159,025</b>
3000 Other Expenditures and Financing Uses	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	93,277
900 Other Uses of Funds	452,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$545,277</b>
5200 Interfund Transfers - Out	
900 Other Uses of Funds	199,540
<b>Total Interfund Transfers - Out</b>	<b>\$199,540</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$744,817</b>
<b>TOTAL EXPENDITURES</b>	<b>\$9,041,602</b>

Account Description

Amounts

0810 Nonspendable Fund Balance  
0820 Restricted Fund Balance  
0830 Committed Fund Balance  
0840 Assigned Fund Balance  
0860 Unassigned Fund Balance

Total Ending Fund Balance - Committed, Assigned, and Unassigned  
4,386,680  
\$4,386,680

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve  
\$4,386,680

