

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Kathleen Onuska

Contact Person

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Extension

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Email Address

PRELIMINARY BUDGET

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2022-2023 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Rochester Area SD	COUNTY : Beaver	AUN : 127046903
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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 the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
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%

**PRELIMINARY
BUDGET**

Did you raise property taxes in SY 2022-2023 (compared to 2021-2022)?

Yes

No

If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$19511497
Ending Unassigned Fund Balance	\$169835
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.87%

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
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DUE DATE: AUGUST 15, 2022

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Rochester Area SD	County : Beaver	AUN Number : 127046903
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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.

SIGNATURE OF SCHOOL BOARD PRESIDENT	<h1 style="margin: 0;">PRELIMINARY</h1>	DATE
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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8010	Schedule of Cash and Investments: Estimated Total must be greater than 0.	
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8020	Schedule of Cash and Investments: Projected Total must be greater than 0.	
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8030	Schedule of Indebtedness: Total Estimate must be greater than 0.	
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8040	Schedule of Indebtedness: Total Projection must be greater than 0.	
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8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	
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8210	Schedule of Cash and Investments: Entries in General Fund (10) amount is required	
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8220	Schedule of Indebtedness: Entries in General Fund (10) amount is required	
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PRELIMINARY BUDGET

ITEM

AMOUNTS

Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

0810 Nonspendable Fund Balance	14,310
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	169,835
0850 Unassigned Fund Balance	

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year \$169,835

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	5,817,751
7000 Revenue from State Sources	1,197,620
8000 Revenue from Federal Sources	2,496,126
9000 Other Financing Sources	

Total Estimated Revenues And Other Financing Sources \$19,511,497

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation \$19,681,332

**PRELIMINARY
BUDGET**

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	4,219,545
6113 Public Utility Realty Taxes	5,700
6114 Payments in Lieu of Current Taxes - State / Local	12,000
6140 Current Act 511 Taxes - Flat Rate Assessments	35,500
6150 Current Act 511 Taxes - Proportional Assessments	862,500
6400 Delinquencies on Taxes Levied / Assessed by the LEA	428,706
6500 Earnings on Investments	1,000
6700 Revenues from LEA Activities	10,800
6800 Revenues from Intermediary Sources / Pass-Through Funds	200,000
6910 Rentals	30,000
6990 Refunds and Other Miscellaneous Revenue	12,000

REVENUE FROM LOCAL SOURCES \$5,817,751

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	6,600,000
7112 Basic Education Funding-Social Security	5,000
7271 Special Education funds for School-Aged Pupils	50,000
7311 Pupil Transportation Subsidy	425,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	15,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	550,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	2,000
7340 State Property Tax Reduction Allocation	6,233,600
7505 Ready to Learn Block Grant	183,274
7820 State Share of Retirement Contributions	1,600,000

REVENUE FROM STATE SOURCES \$11,197,620

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	388,837
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	45,208
8517 NCLB, Title IV - 21st Century Schools	28,366
8519 NCLB, Title VI - Flexibility and Accountability	16,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	883,394
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	968,991
8751 ARP ESSER Learning Loss	32,330
8752 ARP ESSER Summer Programs	11,000
8753 ARP ESSER Afterschool Programs	20,000

PRELIMINARY BUDGET

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	90,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	12,000
REVENUE FROM FEDERAL SOURCES	\$2,496,126
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	19,511,497

PRELIMINARY BUDGET

Act 1 Index (current): 4.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$4,219,545

Amount of Tax Relief for Homestead Exclusions

\$612,346

Total Approx. Tax Revenue:

\$4,831,891

Approx. Tax Levy for Tax Rate Calculation:

\$5,274,827

Beaver

Total

2021-22 Data		
a. Assessed Value	\$71,064,491	\$71,064,491
b. Real Estate Mills	74.2500	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$223,963,710	\$223,963,710
d. Assessed Value	\$71,041,441	\$71,041,441
e. Assessed Value of New Constr/ Renov	\$0	\$0

2021-22 Calculations		
f. 2021-22 Tax Levy	\$5,276,538	\$5,276,538
(a * b)		

2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$5,276,538	\$5,276,538
(f Total * g)		
i. Base Mills Subject to Index	74.2500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.50000%	90.50000%
k. Tax Levy Needed	\$5,274,827	\$5,274,827
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	74.2500	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$5,274,827	\$5,274,827
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$4,662,481
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$4,219,545
(n * Est. Pct. Collection)		

PRELIMINARY BUDGET

Act 1 Index (current): 4.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$4,219,545
Amount of Tax Relief for Homestead Exclusions	<u>\$612,346</u>
Total Approx. Tax Revenue:	\$4,831,891
Approx. Tax Levy for Tax Rate Calculation:	\$5,274,827

Beaver

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	77.8882	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$5,533,290	\$5,533,290
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

PRELIMINARY BUDGET

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$5,633.24	
Number of Homestead/Farmstead Properties	1466	1466
Median Assessed Value of Homestead Properties		\$19,750

Act 1 Index (current): 4.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$4,219,545
Amount of Tax Relief for Homestead Exclusions	<u>\$612,346</u>
Total Approx. Tax Revenue:	\$4,831,891
Approx. Tax Levy for Tax Rate Calculation:	\$5,274,827

Beaver	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$612,346	Lowering RE Tax Rate	\$0	\$612,346
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$612,346

PRELIMINARY BUDGET

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Beaver	71,041,441	74.2500	5,274,827			90.50000%	
Totals:	71,041,441		5,274,827	612,346	4,662,481	90.50000%	4,219,545

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$10.00	\$0.00	18,000
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$5.00	\$0.00	8,000
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	9,500
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes -- Flat Rate Assessments			35,500

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	600,000	600,000
6152 Current Act 511 Occupation Taxes	0.000%	0.000%	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.000%	0.000%	150,000	150,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.7500	0.000	2,500	2,500
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.7500	0.000	110,000	110,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes -- Proportional Assessments			862,500	862,500
Total Act 511, Current Taxes				898,000

Act 511 Tax Limit -->	223,963,710	12	2,687,565
	Market Value	Mills	(511 Limit)

PRELIMINARY BUDGET

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
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u>									
	Beaver	74.2500	74.2500	0.00%	Yes	4.9%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	4.9%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00	\$5.00	0.00%	Yes	4.9%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.9%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.9%				
6155	Current Act 511 Business Privilege Taxes	0.7500	0.7500	0.00%	Yes	4.9%				
6157	Current Act 511 Mercantile Taxes	0.7500	0.7500	0.00%	Yes	4.9%				

**PRELIMINARY
BUDGET**

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,048,814
1200 Special Programs - Elementary / Secondary	3,392,907
1300 Vocational Education	200,000
1400 Other Instructional Programs - Elementary / Secondary	96,500
1500 Nonpublic School Programs	4,952
Total Instruction	\$11,743,173
2000 Support Services	
2100 Support Services - Students	535,704
2200 Support Services - Instructional Staff	911,072
2300 Support Services - Administration	1,440,905
2400 Support Services - Pupil Health	209,100
2500 Support Services - Business	364,378
2600 Operation and Maintenance of Plant Services	1,424,185
2700 Student Transportation Services	643,150
2800 Support Services - Central	23,532
2900 Other Support Services	14,641
Total Support Services	\$5,566,667
3000 Operation of Non-Instructional Services	
3200 Student Activities	326,897
3300 Community Services	15,265
Total Operation of Non-Instructional Services	\$342,162
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	572,960
Total Facilities Acquisition, Construction and Improvement Services	\$572,960
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,286,535
Total Other Expenditures and Financing Uses	\$1,286,535
Total Estimated Expenditures and Other Financing Uses	\$19,511,497

PRELIMINARY
BUDGET

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,831,995
200 Personnel Services - Employee Benefits	2,550,251
300 Purchased Professional and Technical Services	674,000
500 Other Purchased Services	850,000
600 Supplies	142,568
Total Regular Programs - Elementary / Secondary	\$8,048,814
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,393,338
200 Personnel Services - Employee Benefits	1,152,815
300 Purchased Professional and Technical Services	218,000
500 Other Purchased Services	622,046
600 Supplies	6,708
Total Special Programs - Elementary / Secondary	\$3,392,907
1300 <u>Vocational Education</u>	
500 Other Purchased Services	200,000
Total Vocational Education	\$200,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	30,800
200 Personnel Services - Employee Benefits	4,000
300 Purchased Professional and Technical Services	56,000
600 Supplies	5,700
Total Other Instructional Programs - Elementary / Secondary	\$96,500
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	4,952
Total Nonpublic School Programs	\$4,952
Total Instruction	\$11,743,173
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	258,054
200 Personnel Services - Employee Benefits	194,650
300 Purchased Professional and Technical Services	75,000
500 Other Purchased Services	600
600 Supplies	6,519
800 Other Objects	881
Total Support Services - Students	\$535,704
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	394,155
200 Personnel Services - Employee Benefits	357,823
300 Purchased Professional and Technical Services	59,486
500 Other Purchased Services	2,900
600 Supplies	87,108

PRELIMINARY
BUDGET

<u>Description</u>	<u>Amount</u>
700 Property	9,000
800 Other Objects	600
Total Support Services - Instructional Staff	\$911,072
2300 Support Services - Administration	
100 Personnel Services - Salaries	752,700
200 Personnel Services - Employee Benefits	466,154
300 Purchased Professional and Technical Services	95,600
500 Other Purchased Services	76,425
600 Supplies	37,626
800 Other Objects	12,400
Total Support Services - Administration	\$1,440,905
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	105,527
200 Personnel Services - Employee Benefits	94,897
300 Purchased Professional and Technical Services	5,400
400 Purchased Property Services	240
600 Supplies	3,036
Total Support Services - Pupil Health	\$209,100
2500 Support Services - Business	
100 Personnel Services - Salaries	189,897
200 Personnel Services - Employee Benefits	140,893
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	18,288
500 Other Purchased Services	200
600 Supplies	600
800 Other Objects	4,500
Total Support Services - Business	\$364,378
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	542,622
200 Personnel Services - Employee Benefits	354,130
300 Purchased Professional and Technical Services	32,789
400 Purchased Property Services	96,219
500 Other Purchased Services	300
600 Supplies	363,301
700 Property	33,924
800 Other Objects	900
Total Operation and Maintenance of Plant Services	\$1,424,185
2700 Student Transportation Services	
300 Purchased Professional and Technical Services	3,350
400 Purchased Property Services	3,000
500 Other Purchased Services	586,800
600 Supplies	50,000
Total Student Transportation Services	\$643,150
2800 Support Services - Central	

PRELIMINARY BUDGET

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	23,532
Total Support Services - Central	\$23,532
2900 Other Support Services	
500 Other Purchased Services	14,641
Total Other Support Services	\$14,641
Total Support Services	\$5,566,667
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	111,356
200 Personnel Services - Employee Benefits	44,152
300 Purchased Professional and Technical Services	54,428
400 Purchased Property Services	15,200
500 Other Purchased Services	43,690
600 Supplies	42,750
700 Property	1,142
800 Other Objects	14,179
Total Student Activities	\$326,897
3300 Community Services	
300 Purchased Professional and Technical Services	7,000
600 Supplies	3,265
800 Other Objects	5,000
Total Community Services	\$15,265
Total Operation of Non-Instructional Services	\$342,162
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	3,000
700 Property	569,960
Total Facilities Acquisition, Construction and Improvement Services	\$572,960
Total Facilities Acquisition, Construction and Improvement Services	\$572,960
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	196,813
900 Other Uses of Funds	1,089,722
Total Debt Service / Other Expenditures and Financing Uses	\$1,286,535
Total Other Expenditures and Financing Uses	\$1,286,535
TOTAL EXPENDITURES	\$19,511,497

PRELIMINARY
BUDGET

Account Description	Amounts
0810 Nonspendable Fund Balance	14,310
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	169,835
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$169,835

5900 Budgetary Reserve

PRELIMINARY

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$184,145
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BUDGET