

## FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/22/2022

President of the Board - Original Signature RequiredDate

6/22/2022

Secretary of the Board - Original Signature RequiredDate

6/22/2022

Chief School Administrator - Original Signature RequiredDate

6/22/2022

GARY KIERNAN

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Contact PersonTelephoneExtension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Susquehanna Community SD	COUNTY : Susquehanna	AUN : 119586503
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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%

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	\$18632111
Ending Unassigned Fund Balance	\$275000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.47%

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

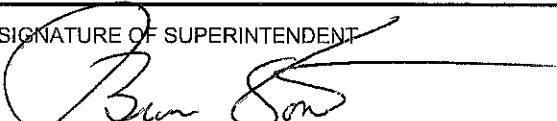
Yes



No



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

SIGNATURE OF SUPERINTENDENT 	DATE 6/22/2022
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DUE DATE: AUGUST 15, 2022

# FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

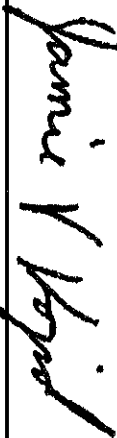
24 PS 6-687(a)(1)

(03/2006)

School District Name : Susquehanna Community SD	County : Susquehanna	AUN Number : 119586503
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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 	DATE 6/22/22
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DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1550	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$17,093.98 C x 2%: \$10,042.64</p>	Data is correct as reported. LEA is a multi county district
8030	Schedule of Indebtedness: Total Estimate must be greater than 0.	The district is 100% debt free.
8040	Schedule of Indebtedness: Total Projection must be greater than 0.	The district is 100% debt free.
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.	Data is correct as reported.
8220	Schedule of Indebtedness: Entries in General Fund (10) amount is required	The district is 100% debt free.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	275,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$275,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	4,831,938	
7000 Revenue from State Sources	12,494,108	
8000 Revenue from Federal Sources	1,306,065	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$18,632,111</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$18,907,111</u>

LEA : 119586503     Susquehanna Community SD

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	3,974,979
6113 Public Utility Realty Taxes	4,081
6114 Payments in Lieu of Current Taxes - State / Local	14,278
6150 Current Act 511 Taxes - Proportional Assessments	96,100
6400 Delinquencies on Taxes Levied / Assessed by the LEA	480,000
6500 Earnings on Investments	55,000
6700 Revenues from LEA Activities	2,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	205,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$4,831,938</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	7,425,251
7271 Special Education funds for School-Aged Pupils	1,265,022
7311 Pupil Transportation Subsidy	1,036,875
7330 Health Services (Medical, Dental, Nurse, Act 25)	15,000
7340 State Property Tax Reduction Allocation	502,075
7505 Ready to Learn Block Grant	192,774
7810 State Share of Social Security and Medicare Taxes	360,000
7820 State Share of Retirement Contributions	1,697,111
<b>REVENUE FROM STATE SOURCES</b>	<b>\$12,494,108</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	267,065
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	50,000
8517 NCLB, Title IV - 21st Century Schools	16,000
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	950,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	23,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,306,065</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>18,632,111</b>

Act 1 Index (current): 5.0%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$3,975,870		
Amount of Tax Relief for Homestead Exclusions	\$502,132		
Total Approx. Tax Revenue:	\$4,478,002		
Approx. Tax Levy for Tax Rate Calculation:	\$4,969,402		

	Susquehanna	Wayne	Total
2021-22 Data			
a. Assessed Value	\$84,857,075	\$17,810,500	\$102,667,575
b. Real Estate Mills	53.6800	15.4000	
I. 2022-23 Data			
c. 2020 STEB Market Value	\$258,656,063	\$15,668,392	\$274,324,455
d. Assessed Value	\$84,730,129	\$17,841,000	\$102,571,129
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2021-22 Calculations			
f. 2021-22 Tax Levy	\$4,555,128	\$274,282	\$4,829,410
(a * b)			
2022-23 Calculations			
g. Percent of Total Market Value	94.28837%	5.71163%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$4,553,572	\$275,838	\$4,829,410
(f Total * g)			
i. Base Mills Subject to Index	53.6800	15.4873	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	89.00000%	89.00000%	89.00000%
k. Tax Levy Needed	\$4,685,568	\$283,834	\$4,969,402
(Approx. Tax Levy * g)			
I. 2022-23 Real Estate Tax Rate	55.2900	15.9000	
(k / d * 1000)			
m. Tax Levy Generated by Mills	\$4,684,729	\$283,672	\$4,968,401
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$4,466,269
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$3,974,979
(n * Est. Pct. Collection)			

Act 1 Index (current): 5.0%

Calculation Method: Revenue     Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation: 2

Approx. Tax Revenue from RE Taxes: \$3,975,870

Amount of Tax Relief for Homestead Exclusions \$502,132

Total Approx. Tax Revenue: \$4,478,002

Approx. Tax Levy for Tax Rate Calculation: \$4,969,402

	Susquehanna	Wayne	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	56.3640	16.2616	
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)	\$4,775,729	\$290,123	\$5,065,852
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$7,580.00	\$26,314.00	
Number of Homestead/Farmstead Properties	1187	52	1239
Median Assessed Value of Homestead Properties			\$55,000



Act 1 Index (current): 5.0%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$3,975,870		
Amount of Tax Relief for Homestead Exclusions	<u>\$502,132</u>		
Total Approx. Tax Revenue:	\$4,478,002		
Approx. Tax Levy for Tax Rate Calculation:	\$4,969,402		

	Susquehanna	Wayne		Total	
<hr/>					
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$502,075	Lowering RE Tax Rate	\$0	\$502,075
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$57			\$57
Amount of Tax Relief from State/Local Sources					\$502,132

2022-2023 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 119586503     Susquehanna Community SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
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CODE							
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>			<u>Percent Collected</u>	
Susquehanna	84,730,129	55.2900	4,684,729			89.00000%	
Wayne	17,841,000	15.9000	283,672			89.00000%	
<b>Totals:</b>	<b>102,571,129</b>		<b>4,968,401</b>	-	502,132 =	4,466,269 X	89.00000% = 3,974,979
				<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>Tax Levy</u>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes– Flat Rate			\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes– Flat Rate			\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0
<b>Total Current Act 511 Taxes– Flat Rate Assessments</b>						<b>0</b>	<b>0</b>
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			0.000%	0.000%	0	0
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			1.000%	0.000%	96,100	96,100
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes– Percentage			0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0
<b>Total Current Act 511 Taxes– Proportional Assessments</b>						<b>96,100</b>	<b>96,100</b>
<b>Total Act 511, Current Taxes</b>							<b>96,100</b>
<b>Act 511 Tax Limit --&gt;</b>				<b>274,324,455 X</b>		<b>12</b>	<b>3,291,893</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
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u>									
	Susquehanna	53.6800	55.2900	3.00%	Yes	5.0%				
	Wayne	15.4873	15.9000	2.67%	Yes	5.0%				
	<u>Current Act 511 Taxes— Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	5.0%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	7,853,553
1200 Special Programs - Elementary / Secondary	2,325,303
1300 Vocational Education	450,385
1400 Other Instructional Programs - Elementary / Secondary	290,101
1800 Pre-Kindergarten	269,766
<b>Total Instruction</b>	<b>\$11,189,108</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	860,045
2200 Support Services - Instructional Staff	566,944
2300 Support Services - Administration	1,307,527
2400 Support Services - Pupil Health	216,604
2500 Support Services - Business	295,397
2600 Operation and Maintenance of Plant Services	1,976,561
2700 Student Transportation Services	1,665,604
2900 Other Support Services	67,000
<b>Total Support Services</b>	<b>\$6,955,682</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	487,321
<b>Total Operation of Non-Instructional Services</b>	<b>\$487,321</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$18,632,111</b>

LEA : 119586503     Susquehanna Community SD

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,051,948
200 Personnel Services - Employee Benefits	2,822,527
300 Purchased Professional and Technical Services	68
400 Purchased Property Services	2,500
500 Other Purchased Services	780,700
600 Supplies	184,310
700 Property	10,500
800 Other Objects	1,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$7,853,553</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	903,443
200 Personnel Services - Employee Benefits	593,985
300 Purchased Professional and Technical Services	470,000
500 Other Purchased Services	318,000
600 Supplies	39,875
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,325,303</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	450,000
600 Supplies	385
<b>Total Vocational Education</b>	<b>\$450,385</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	168,340
200 Personnel Services - Employee Benefits	118,761
600 Supplies	3,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$290,101</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	161,676
200 Personnel Services - Employee Benefits	104,590
600 Supplies	3,500
<b>Total Pre-Kindergarten</b>	<b>\$269,766</b>
<b>Total Instruction</b>	<b>\$11,189,108</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	451,420
200 Personnel Services - Employee Benefits	334,233
300 Purchased Professional and Technical Services	25,000
500 Other Purchased Services	10,725
600 Supplies	27,994
700 Property	10,673
<b>Total Support Services - Students</b>	<b>\$860,045</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	250,062
200 Personnel Services - Employee Benefits	165,094
300 Purchased Professional and Technical Services	1,550
500 Other Purchased Services	23,000
600 Supplies	47,238
700 Property	80,000
<b>Total Support Services - Instructional Staff</b>	<b>\$566,944</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	616,198
200 Personnel Services - Employee Benefits	414,353
300 Purchased Professional and Technical Services	166,595
500 Other Purchased Services	70,745
600 Supplies	30,335
700 Property	501
800 Other Objects	8,800
<b>Total Support Services - Administration</b>	<b>\$1,307,527</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	140,128
200 Personnel Services - Employee Benefits	72,726
300 Purchased Professional and Technical Services	2,000
500 Other Purchased Services	250
600 Supplies	1,500
<b>Total Support Services - Pupil Health</b>	<b>\$216,604</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	159,134
200 Personnel Services - Employee Benefits	116,013
300 Purchased Professional and Technical Services	15,000
500 Other Purchased Services	500
600 Supplies	2,350
700 Property	1,800
800 Other Objects	600
<b>Total Support Services - Business</b>	<b>\$295,397</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	245,770
200 Personnel Services - Employee Benefits	204,735
300 Purchased Professional and Technical Services	4,000
400 Purchased Property Services	1,034,221
500 Other Purchased Services	136,500
600 Supplies	300,300
700 Property	51,035
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,976,561</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	1,625,604
700 Property	40,000
<b>Total Student Transportation Services</b>	<b>\$1,665,604</b>

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<u>Description</u>	<u>Amount</u>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	57,000
700 Property	10,000
<b>Total Other Support Services</b>	<b>\$67,000</b>
<b>Total Support Services</b>	<b>\$6,955,682</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	190,000
200 Personnel Services - Employee Benefits	84,321
500 Other Purchased Services	113,000
600 Supplies	100,000
<b>Total Student Activities</b>	<b>\$487,321</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$487,321</b>
<b>TOTAL EXPENDITURES</b>	<b>\$18,632,111</b>

LEA : 119586503     Susquehanna Community SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	1	1
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$1</b>	<b>\$1</b>

<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		



LEA : 119586503     Susquehanna Community SD

<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$1	\$1

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	275,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$275,000
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$275,000