

SOUTHERN YORK COUNTY SCHOOL DISTRICT

3280 Fissels Church Road

Glen Rock, PA 17327

GENERAL FUND BUDGET 2023 – 2024

Proposed Budget Approved: April 13, 2023

Final Budget Approved: May 18, 2023

SOUTHERN YORK COUNTY SCHOOL DISTRICT

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Dr. Robert Van Vorst	Shrewsbury Elementary Asst. Principal
Brad Keeney	Athletic Director
Randall Buffington	Director of Operations

SOUTHERN YORK COUNTY SCHOOL DISTRICT

District Mission and Vision

Mission Statement:

The Southern York County School District, through a cooperative effort with the family and community, will provide a quality learning environment that promotes character, fosters responsibility, and challenges students to achieve their potential.

Adopted by Board of Education - 6/21/01

Vision Statement:

Our vision of the Southern York County School District is that of a dynamic organization that will work in partnership with the family and community and will continuously strive to develop productive, contributing, responsible citizens, capable of meeting the global challenges of the future.

SOUTHERN YORK COUNTY SCHOOL DISTRICT

District Beliefs

We believe:

1. Everyone can learn.
2. Every person is entitled to the opportunity for an education that allows maximization of individual capabilities.
3. Responsibility for education is shared by students, family, teachers, administrators, and community.
4. Learning is a lifelong process that includes not only the intellectual but also the social, emotional, cultural, and physical development of the learner.
5. Preparation and motivation for learning must begin at home.
6. Learning is best achieved in a safe environment.
7. Respect for individual diversity is an essential element of a positive learning environment.
8. Teaching the process of learning, which requires various levels of thinking, is as important as teaching the content.
9. High expectations are an integral part of the learning process. Practical, applicable learning skills, knowledge, and ability should provide the foundation for the teaching process.

Pennsylvania Department of Education Index

Per Special Session of Act 1 of 2006

This page contains information on the Act 1 index, which is used to determine the maximum tax increases for each tax the school district levies (without PDE exception or voter approval).

The *base index* is calculated by averaging the percent increases in the Pennsylvania statewide average weekly wage and the Federal employment cost index for elementary/secondary schools. Additionally, for school districts with a market value/personal income aid ratio (MV/PI AR) greater than 0.4000, the value of their index is adjusted upward by multiplying the base index by the sum of 0.75 and their MV/PI AR. For example, if the base index is 1.7% and the school district's MV/PI AR is 0.6000, the school district's *adjusted index* is $1.7\% \times (0.75 + 0.6000) = 2.3\%$.

The adjusted index for Southern York County School District and the associated tax increase since the inception of Act 1 are shown below. The District has only raised taxes above the index one time since Act 1 began, which was in the 2007-08 school year.

Year	Millage Rate	Base Index	Adjusted Index	Actual Tax Increase
2011-12	16.84	1.4%	1.7%	1.32%
2012-13	17.17	1.7%	2.0%	1.96%
2013-14	17.51	1.7%	2.0%	1.98%
2014-15	17.94	2.1%	2.5%	2.46%
2015-16	17.94	1.9%	2.3%	0%
2016-17	18.46	2.4%	2.9%	2.9%
2017-18	18.92	2.5%	3.1%	2.49%
2018-19	19.39	2.4%	2.9%	2.48%
2019-20	19.39	2.3%	2.9%	0%
2020-21	19.39	2.6%	3.2%	0%
2021-22	19.91	3.0%	3.7%	2.68%
2022-23	19.91	3.4%	4.2%	0%
2023-24	(1)	4.1%	5.1%	(1)

Over the last ten years, the District's average tax rate increase was 1.50% compared to a PDE adjusted index of 3%. Over the last five years, the District's average tax rate increase was 1.03% compared to the PDE adjusted index of 3.40%.

- (1) The tax rate has not been approved at this time. The tax rate is expected to be set at the May meeting of the Board. The Board passed a resolution that taxes cannot go above the index of 5.1%; therefore, the maximum allowable increase is 5.1%.

2023-2024 Budget

Executive Summary

The Southern York County School District board approved a budget that does not include a tax increase for the 2023-2024 fiscal year. Including the 2023-2024 school year, the District has raised taxes only once over the last five years.

The process for the preparation of the proposed 2023-2024 budget began in early fall 2022 by district administration. Budget information was presented to the Board of Education in November 2022, with a recommendation that the district not raise taxes above the PDE index of 5.1%. The Board approved this resolution in December 2022, which allowed the District to follow a traditional budget process of approval of a proposed budget in April 2023 and approval of a final budget in May 2023.

The overall budget increased by \$2.77 million. The District is experiencing large increases in many of the same areas as district residents. From the cost of paper to the cost of electricity, expenditures have increased drastically. Expenditure increases are summarized as follows:

Summary of Expenditure Changes	
Health Insurance	481,000
Charter School Costs	241,000
Energy Costs	258,000
Transportation	120,000
Liability Insurances	63,000
Debt Service	396,000
Equipment Purchases (grant related)	670,000
Everything Else	540,000
Total Increase in Expenditure Budget	2,769,000

The District is a professional service organization which is in place to educate the students of Southern York County. As such, the majority of the District's budget or 67% is salary and benefits for its staff. The District, like many organizations, is facing the major challenge of keeping qualified staff. A major focus of budget discussions was looking at ways to ensure there will be qualified staff in open positions.

Each year the District also analyzes class sizes and personnel necessary to meet student needs. The administration reviews the classroom teachers, instructional specialists, special education staff and supports, and other supports required to meet student enrollment. In the 2023-24 budget, there are reductions, movements, and additions in instructional staff based upon the estimated enrollment.

District revenues are comprised of 65% local revenues, 32% state revenue, and 3% federal revenue. Real estate taxes account for 52.42% of all revenues.

The 2023-2024 budget was approved by the Board with no tax increase for the 2023-2024 school year. The Board and administration seriously consider the impact an increase in taxes has on its community members. While many districts adhere to a policy of raising taxes to the allowable index each year, that is not the policy at Southern. The chart shows Southern's tax rate in comparison to other local districts.

For more information on the proposed budget, please see our website at www.sycsd.org. Budget information is included under the District tab in the area of Annual Reports, Budgets, and Financial Statements. On this site are recent budget presentations and documents.

District	Millage 2022-23
York City	36.2147
Northeastern	26.9100
Dallastown	25.6861
York Suburban	25.0605
Eastern	25.1800
Dover	24.3070
West York	24.2238
Spring Grove	24.0922
Hanover	23.0600
Red Lion	22.2791
South Eastern	22.2503
South Western	21.8000
Central	20.7900
Southern (Current)	19.9100
Southern 23-24 5.07% (MAX)	20.9200

Use of Fund Balance:

Expenditures exceed revenues by \$2,507,190. The fund balance use is comprised of \$2,322,366 to balance the budget and \$184,824 of fund balance use relating to the completion of safety projects funded by grants. Historically the district budgets \$1,500,000 of fund balance use to balance the budget. However, for the 2023-2024 school year, additional fund balance is being used to offset the need for a tax increase. Using \$2,322,366 of fund balance to balance the budget will enable the District to retain a fund balance at the board policy 5% minimum.

Budgeted Revenues, Use of Fund Balance, & Expenditures:					
	2023-24 Budget	2022-2023 Projected	2022-23 Budget	2021-2022 Actual	2020-2021 Actual
Total Revenue	\$63,167,741	\$61,697,476	\$61,404,230	\$59,970,722	\$58,568,585
Use of Fund Balance	\$2,507,190	\$0	\$1,500,000	\$0	\$0
	\$65,674,931	\$61,697,476	\$62,904,230	\$59,970,722	\$58,568,585
Total Expenditures	\$65,674,931	\$60,376,728	\$62,904,230	\$57,035,749	\$55,824,609
Surplus/(deficit)	\$0	\$1,320,748	\$0	\$2,934,973	\$2,743,976

Fund balance in excess of 5% has been reserved for future building renovations to reduce the overall debt needed for the building renovation projects and to help phase in the debt associated with these projects.

Local Revenues

Account Code	Account Description	2023-24 Budget	2022-23 Projected	2022-23 Budget	2021-22 Actual	2020-21 Actual
10-6111-000	REAL ESTATE CURRENT	\$32,118,974	\$31,956,907	\$31,792,517	\$32,052,856	\$30,562,462
10-6111-000	REAL ESTATE - PROPERTY TAX CREDITS	-\$155,000	-\$133,000	-\$105,000	-\$99,302	-\$103,959
10-6112-000	REAL ESTATE INTERIM	\$350,000	\$350,000	\$375,000	\$339,899	\$542,835
10-6113-000	PUBLIC UTILITY REALTY TAX	\$35,000	\$36,751	\$35,000	\$37,012	\$35,828
10-6114-000	PAYMENT IN LIEU OF TAXES	\$0	\$0	\$0	\$1,156	\$0
10-6151-000	ACT 511 EARNED INCOME TAXES	\$5,800,000	\$5,684,000	\$5,577,912	\$5,273,184	\$5,257,717
10-6153-000	REALTY TRANSFER TAX	\$550,000	\$550,000	\$550,000	\$805,835	\$727,417
10-6411-000	DELINQUENT TAXES-REAL ESTATE	\$400,000	\$329,000	\$400,000	\$258,940	\$420,482
10-6451-000	DELINQUENT TAXES-EARNED INCOME	\$225,000	\$272,000	\$350,000	\$221,252	\$400,564
10-6510-000	EARNINGS - TEMPORARY INVESTMENTS	\$720,000	\$575,000	\$256,631	\$53,487	\$22,571
10-671X-000	REVENUE - ATHLETICS	\$49,100	\$49,100	\$49,100	\$48,858	\$0
10-674X-000	REVENUE - FEES	\$80,000	\$80,000	\$80,000	\$77,031	\$66,870
10-683X-000	FEDERAL PASS THROUGH LIU	\$740,000	\$793,616	\$740,000	\$941,973	\$818,653
10-6837-000	FEDERAL CARES ACT REVENUE AS PASS-THROUGH	\$0	\$0	\$0	\$0	\$50,000
10-6910-000	RENTAL-SCHOOLS & FACILITIES	\$60,000	\$60,000	\$60,000	\$56,815	\$37,657
10-692X-000	DONATIONS / LOCAL GRANTS	\$50,000	\$50,000	\$50,000	\$76,031	\$49,943
10-694X-000	TUITION / FEES	\$25,000	\$25,000	\$25,000	\$16,077	\$28,528
10-699X-000	MISCELLANEOUS LOCAL REVENUE	\$22,850	\$23,000	\$49,753	\$22,220	\$12,031
TOTAL LOCAL REVENUE		\$41,070,924	\$40,701,374	\$40,285,913	\$40,183,324	\$38,929,597

The real estate current amount includes no tax increase for 2023-2024. The current rate of 19.91 mills is the lowest of York County Schools located in the Lincoln Intermediate Unit.

The Real Estate – Property Tax Credits line includes a contra-revenue for property tax credits relating to the Senior Citizen Property Tax Credit Rebate program and the Volunteer Firefighter and EMS tax credit program (new in 2022-23). Previously these amounts were shown net with the Real Estate Current line.

State Revenues

Account Code	Account Description	2023-24 Budget	2022-23 Projected	2022-23 Budget	2021-22 Actual	2020-21 Actual
10-7110-000	CO OF PA-BASIC EDUCATION	\$8,867,179	\$8,758,561	\$8,393,040	\$8,291,152	\$8,015,192
10-7111-000	CO OF PA - BASIC ED - STATE SHARE FICA	\$1,050,794	\$967,731	\$1,009,619	\$918,926	\$960,311
10-7140-000	CO OF PA-CHARTER SCHOOLS	\$0	\$0	\$0	\$0	\$0
10-7160-000	CO OF PA-COURT PLACED CHILDREN	\$47,361	\$47,361	\$12,018	\$47,361	\$12,018
10-7271-000	CO OF PA-SPECIAL EDUCATION	\$2,207,500	\$2,158,467	\$2,008,797	\$1,969,763	\$1,871,766
10-7310-000	CO OF PA-TRANSPORTATION	\$964,022	\$940,509	\$1,015,808	\$1,018,877	\$1,015,717
10-7320-000	CO OF PA-RENTAL/SINKING FUND	\$320,184	\$320,623	\$318,995	\$246,180	\$1,045,140
10-7330-000	CO OF PA-HEALTH SERVICES	\$56,548	\$56,548	\$58,000	\$55,611	\$57,957
10-7340-000	CO OF PA-PROPERTY TAX REDUCTION	\$1,340,158	\$1,335,622	\$1,335,622	\$1,060,525	\$1,060,237
10-7360-000	CO OF PA-SAFETY GRANTS	\$231,989	\$128,761	\$14,000	\$134,858	\$71,999
10-7501/7505	CO OF PA-ACCOUNTABILITY GRANTS	\$386,378	\$386,378	\$386,378	\$386,378	\$386,378
10-7599-000	CO OF PA- OTHER GRANTS	\$0	\$0	\$0	\$0	\$0
10-7820-000	CO OF PA-STATE SHARE PSERS	\$4,572,652	\$4,503,081	\$4,694,220	\$4,341,100	\$4,140,611
TOTAL STATE REVENUE		\$20,044,765	\$19,603,642	\$19,246,497	\$18,470,731	\$18,637,326

The basic education subsidy and special education subsidy are based on Actual 2022-2023 revenue estimates increased by a five-year average of actual subsidy increases received by the district (1.23% and 2.28%, respectively). This average excludes the increase received in 2022-23 which is an outlier in comparison to previous years. Changes for social security (FICA) and retirement (PSERS) are based upon the changes in salaries and the change in the retirement rate.

Transportation subsidy is lower when compared to the 2022-23 budget. Despite transportation expense increases, the state subsidy calculation for transportation yielded a lower amount, due to changes in the District's Market Value Aid Ratio (one of many components in the subsidy calculation.)

Safety grant funding is based on the safety grants awarded through the Pennsylvania Commission on Crime and Delinquency for the 2022-2023 budget year that has been allocated but not yet spent.

Federal and Other Revenues

Account Code	Account Description	2023-24 Budget	2022-23 Projected	2022-23 Budget	2021-22 Actual	2020-21 Actual
10-8512-520	FEDERAL-IDEA (SPECIAL ED IMPACT GRANT)	\$0	\$0	\$0	\$0	\$19,558
10-8514-000	FEDERAL-TITLE I-READING	\$290,543	\$290,543	\$340,896	\$352,247	\$305,560
10-8515-000	FEDERAL-TITLE IIA-IMPROV TEACH	\$57,542	\$57,542	\$69,305	\$72,655	\$67,597
10-8517-000	FEDERAL-TITLE IV	\$25,549	\$25,549	\$22,791	\$27,534	\$18,925
10-8741-986	CARES ACT - ESSER I FUNDS	\$0	\$0	\$0	\$581	\$331,823
10-8743-989	CRRSA ACT - ESSER II FUNDS	\$0	\$385,124	\$404,529	\$734,682	\$0
10-8744-990	ARP - ESSER III FUNDS	\$1,613,671	\$568,553	\$943,150	\$82,819	\$0
10-8747-993	ARP ESSER - ECF FUNDING	\$0	\$0	\$0	\$0	\$0
10-8749-987	CARES ACT - SAFETY AND SECURITY FUNDS	\$0	\$0	\$0	\$0	\$242,642
10-875X-99X	ARP ESSER - SET ASIDE FUNDING	\$64,747	\$65,149	\$91,149	\$46,149	\$0
10-8810-000	FEDERAL-ACCESS	\$0	\$0	\$0	\$0	\$0
10-8820-000	MEDICAL ASSISTANCE REIMB-ADM	\$0	\$0	\$0	\$0	\$0
TOTAL FEDERAL REVENUE		\$2,052,052	\$1,392,460	\$1,871,820	\$1,316,667	\$986,105
10-9200-000	LEASE PROCEEDS	\$0	\$0	\$0	\$0	\$0
10-9400-000	SALE OF FIXED ASSETS	\$0	\$0	\$0	\$0	\$0
10-9930/9990	EXTRAORDINARY ITEMS / INSURANCE RECOVERY	\$0	\$0	\$0	\$0	\$15,557
TOTAL REVENUE		\$63,167,741	\$61,697,476	\$61,404,230	\$59,970,722	\$58,568,585

We directly receive grant funding from the Federal government for Title I, Title II, and Title IV. The 2023-2024 budgeted amounts represent our 2022-2023 projected funding.

The 2023-2024 fiscal year represents the final full year that grant revenues from the Elementary and Secondary School Emergency Relief (ESSER) fund may be spent. These funds are in response to the coronavirus pandemic that has impacted schools since March 2020. These are one-time funds that are being utilized based on the board-approved funding applications. The plan for these funds was developed by the District's ESSER committee.

Summary of Total Revenues

Type of Revenue	2023-24 Budget	2022-23 Projections	2022-23 Budget	2021-22 Actual	2020-21 Actual
Local Revenue	\$41,070,924	\$40,701,374	\$40,285,913	\$40,183,324	\$38,929,597
State Revenue	\$20,044,765	\$19,603,642	\$19,246,497	\$18,470,731	\$18,637,326
Federal Revenue	\$2,052,052	\$1,392,460	\$1,871,820	\$1,316,667	\$986,105
Other Revenue	\$0	\$0	\$0	\$0	\$15,557
Total Revenue	\$63,167,741	\$61,697,476	\$61,404,230	\$59,970,722	\$58,568,585
Use of Fund Balance	\$2,507,190	\$0	\$1,500,000	\$0	\$0
Total Revenue & Fund Balance Use	\$65,674,931	\$61,697,476	\$62,904,230	\$59,970,722	\$58,568,585

Expenditures and Other Financing Uses

1100 - Regular Programs - Elementary / Secondary						
Object	Account Description	2023-2024 Budget	2022-23 Projected	2022-23 Budget	2021-2022 Actual	2020-2021 Actual
100	SALARIES	\$13,984,709	\$13,617,721	\$14,058,054	\$13,491,446	\$13,354,873
200	BENEFITS	\$8,319,117	\$7,690,351	\$8,248,184	\$7,839,241	\$7,377,052
300	PURCHASED PROF & TECHNICAL SVCS	\$397,887	\$285,838	\$346,183	\$250,322	\$267,390
400	PURCHASED PROPERTY SERVICES	\$94,505	\$83,849	\$93,205	\$42,384	\$78,065
500	OTHER PURCHASED SERVICES	\$937,366	\$992,813	\$824,947	\$705,232	\$592,760
600	SUPPLIES	\$1,283,596	\$901,259	\$1,258,464	\$785,032	\$1,089,560
700	PROPERTY	\$61,643	\$72,654	\$53,000	\$53,229	\$24,571
800	OTHER OBJECTS	\$10,300	\$5,125	\$14,500	\$385	\$165
		\$25,089,123	\$23,649,610	\$24,896,537	\$23,167,270	\$22,784,436

1100 – Regular Programs – Elementary / Secondary

Activities designed to provide grades K-12 students with learning experiences to prepare them for activities as citizens, family members, and non-vocational workers as contrasted with programs designed to improve or overcome physical, mental, social and/or emotional handicaps. Included under this heading are expenditures for regular instruction that are supported by federal revenue. (Subcategory 1190)

The reduction in salaries relates to the reduction of three regular education teaching positions based on enrollment numbers, net with contractually negotiated salary increases. The increase in other purchased services primarily relates to increased charter school expenditures for regular education students.

One-time expenditures relating to the purchase of intervention supports and STEM materials are included in the supplies code for 2023-2024. These expenditures will be paid for using ESSER grant funding.

Expenditures and Other Financing Uses

1200 - Special Programs - Elementary / Secondary						
Object	Account Description	2023-2024 Budget	2022-23 Projected	2022-23 Budget	2021-2022 Actual	2020-2021 Actual
100	SALARIES	\$3,805,979	\$3,512,590	\$3,697,115	\$3,289,133	\$3,216,117
200	BENEFITS	\$2,439,941	\$2,183,048	\$2,257,383	\$2,046,386	\$1,898,183
300	PURCHASED PROF & TECHNICAL SVCS	\$1,088,153	\$1,167,933	\$1,509,199	\$1,015,396	\$1,321,991
400	PURCHASED PROPERTY SERVICES	\$0	\$0	\$0	\$0	\$0
500	OTHER PURCHASED SERVICES	\$2,077,260	\$1,822,476	\$1,754,455	\$1,557,810	\$1,323,534
600	SUPPLIES	\$45,684	\$41,084	\$41,084	\$17,109	\$38,072
700	PROPERTY	\$0	\$0	\$0	\$0	\$0
800	OTHER OBJECTS	\$0	\$0	\$0	\$0	\$0
		\$9,457,017	\$8,727,131	\$9,259,236	\$7,925,834	\$7,797,897

1200 – Special Programs – Elementary / Secondary

Activities designed primarily for students having special needs. The Special Programs include support classes for pre-kindergarten, kindergarten, elementary, and secondary students identified as exceptional.

The increase in salaries and benefits relates to an increase in a part-time speech position becoming full-time, a reduction of one full time and two part-time paraprofessional positions, and contractually negotiated salary increases.

Changes in the 300 and 500 object codes relate to costs for students attending instruction through our Intermediate Unit (300) and other LEAs, charters, etc (500). As we have successfully transitioned some of these programs back to the district in the last several years, costs have stabilized overall.

Expenditures and Other Financing Uses

1300 - Vocational Education						
Object	Account Description	2023-2024 Budget	2022-23 Projected	2022-23 Budget	2021-2022 Actual	2020-2021 Actual
100	SALARIES					
200	BENEFITS					
300	PURCHASED PROF & TECHNICAL SVCS					
400	PURCHASED PROPERTY SERVICES					
500	OTHER PURCHASED SERVICES	\$1,170,595	\$1,078,349	\$1,054,700	\$934,053	\$886,309
600	SUPPLIES					
700	PROPERTY					
800	OTHER OBJECTS					
		\$1,170,595	\$1,078,349	\$1,054,700	\$934,053	\$886,309

1300 - Vocational Education

PDE approved programs under public supervision and control that provide organized learning experiences designed to develop skills, knowledge, attitudes, and work habits in order to prepare individuals for entrance into and progress through various levels of employment in occupational fields including agriculture, business, distribution, health, gainful and useful home economics, and trade and industry. PDE approved programs are those programs approved by the Pennsylvania Department of Education (PDE) as reflected in the approved program listing of the Career and Technical Education Information System.

Other purchased services include tuition for 72 students to attend York School of Technology and Southern York County School District's portion of the York School of Technology debt payments.

Expenditures and Other Financing Uses

1400 - Other Instructional Programs						
Object	Account Description	2023-2024 Budget	2022-23 Projected	2022-23 Budget	2021-2022 Actual	2020-2021 Actual
100	SALARIES	\$70,289	\$47,219	\$70,289	\$30,903	\$5,947
200	BENEFITS	\$27,101	\$20,262	\$35,278	\$12,344	\$2,411
300	PURCHASED PROF & TECHNICAL SVCS	\$22,850	\$12,000	\$22,850	\$4,705	\$4,103
400	PURCHASED PROPERTY SERVICES	\$0	\$0	\$0	\$0	\$0
500	OTHER PURCHASED SERVICES	\$65,000	\$25,660	\$63,724	\$29,035	\$41,644
600	SUPPLIES	\$7,145	\$4,400	\$7,395	\$0	\$0
700	PROPERTY	\$0	\$0	\$0	\$0	\$0
800	OTHER OBJECTS	\$0	\$0	\$0	\$0	\$0
		\$192,385	\$109,541	\$199,536	\$76,986	\$54,104

1400 - Other Instructional Programs - Elementary / Secondary

Activities that provide grades K-12 students with learning experiences not included in the other 1000 series accounts. These other learning experiences include drivers' education, summer school, homebound instruction, alternative regular education programs, instructional programs outside the established school day, and additional other instructional programs.

The salary and benefit related expenditures for the 2023-2024 and 2022-2023 budgets relate to summer school and afterschool programming the school district will be offering using Federal ESSER funding.

Expenditures and Other Financing Uses

1500 - Nonpublic School Programs						
Object	Account Description	2023-2024 Budget	2022-23 Projected	2022-23 Budget	2021-2022 Actual	2020-2021 Actual
100	SALARIES	\$0	\$0	\$0	\$0	\$0
200	BENEFITS	\$0	\$0	\$0	\$0	\$0
300	PURCHASED PROF & TECHNICAL SVCS	\$0	\$0	\$0	\$0	\$0
400	PURCHASED PROPERTY SERVICES	\$0	\$0	\$0	\$0	\$0
500	OTHER PURCHASED SERVICES	\$0	\$0	\$0	\$0	\$0
600	SUPPLIES	\$1,000	\$2,000	\$1,000	\$2,427	\$5,099
700	PROPERTY	\$0	\$0	\$0	\$0	\$0
800	OTHER OBJECTS	\$0	\$0	\$0	\$0	\$0
		\$1,000	\$2,000	\$1,000	\$2,427	\$5,099

1500 – Nonpublic School Programs

The District is a recipient of Federal Title IV Funding and is required to share a portion of that funding with nonpublic schools that are located within our attendance zone. The amount above represents the funding we are required to share with the nonpublic schools.

In 2020-21 and 2021-22, the District had expenditures that related to CARES Act funding which required us to provide an equitable share of our funds to non-public school programs.

Expenditures and Other Financing Uses

1700 - Community College Ed Programs						
Object	Account Description	2023-2024 Budget	2022-23 Projected	2022-23 Budget	2021-2022 Actual	2020-2021 Actual
100	SALARIES	\$0	\$0	\$0	\$0	\$0
200	BENEFITS	\$0	\$0	\$0	\$0	\$0
300	PURCHASED PROF & TECHNICAL SVCS	\$0	\$0	\$0	\$0	\$0
400	PURCHASED PROPERTY SERVICES	\$0	\$0	\$0	\$0	\$0
500	OTHER PURCHASED SERVICES	\$40,000	\$15,750	\$40,000	\$11,500	\$7,500
600	SUPPLIES	\$0	\$0	\$0	\$0	\$0
700	PROPERTY	\$0	\$0	\$0	\$0	\$0
800	OTHER OBJECTS	\$0	\$0	\$0	\$0	\$0
		\$40,000	\$15,750	\$40,000	\$11,500	\$7,500

1700 – Community College Education Programs

Other purchased services shown above represent tuition payments for our high school students who will be given the opportunity to attend Harrisburg Area Community College to take classes directly related to specific career and technical experiences. Students accepted into the HACC Academy will have the opportunity to complete courses in Automotive Technology, Nursing Aide, Welding, Patient Care Concepts, and Industrial Technology. Students completing HACC Academy coursework will receive entry-level career certifications while still completing academic core classes at Susquehannock High School.

The 2023-2024 budget includes the continuation of an EMT certification course provided in conjunction with HACC. This is a popular new program offering for high school students.

Expenditures and Other Financing Uses

2100 - Support Services - Student						
Object	Account Description	2023-2024 Budget	2022-23 Projected	2022-23 Budget	2021-2022 Actual	2020-2021 Actual
100	SALARIES	\$1,560,098	\$1,404,440	\$1,370,656	\$1,260,719	\$1,212,324
200	BENEFITS	\$946,923	\$838,201	\$829,017	\$754,819	\$683,281
300	PURCHASED PROF & TECHNICAL SVCS	\$68,971	\$42,500	\$68,826	\$0	\$9,635
400	PURCHASED PROPERTY SERVICES	\$0	\$0	\$0	\$0	\$0
500	OTHER PURCHASED SERVICES	\$72,750	\$60,182	\$70,100	\$58,463	\$45,836
600	SUPPLIES	\$18,792	\$5,174	\$6,850	\$4,874	\$5,157
700	PROPERTY	\$0	\$0	\$0	\$0	\$0
800	OTHER OBJECTS	\$0	\$0	\$0	\$0	\$0
		\$2,667,534	\$2,350,497	\$2,345,449	\$2,078,876	\$1,956,232

2100 – Support Services - Student

Activities designed to assess and improve the well-being of students to supplement the teaching process and to meet the applicable provisions of Article XIII of the Public School Code of 1949, as amended, and Chapter 7 of the State Board of Education Regulations. Included in this sub-function are program coordination, consultation, and services to the pupil personnel staff of a local education agency. This function includes guidance services, attendance services, psychological services, speech pathology and audiology services, and social work services.

Beginning with the 2022-23 projection, there was a reclassification of salaries and benefits for a counselor that was hired as a third school social worker. (Reclassification) The salary and benefits for this employee remain in this function for 2023-24, with the addition of a fourth school social worker, funded through the Pennsylvania Commission on Crime and Delinquency grant.

Expenditures and Other Financing Uses

2200 - Support Services - Instructional Staff						
Object	Account Description	2023-2024 Budget	2022-23 Projected	2022-23 Budget	2021-2022 Actual	2020-2021 Actual
100	SALARIES	\$1,243,504	\$1,136,470	\$1,294,174	\$1,071,203	\$891,412
200	BENEFITS	\$896,951	\$899,976	\$965,528	\$782,442	\$715,182
300	PURCHASED PROF & TECHNICAL SVCS	\$193,410	\$193,369	\$119,410	\$117,462	\$44,768
400	PURCHASED PROPERTY SERVICES	\$0	\$0	\$0	\$0	\$0
500	OTHER PURCHASED SERVICES	\$1,000	\$500	\$0	\$429	\$0
600	SUPPLIES	\$80,714	\$75,285	\$81,484	\$79,964	\$70,941
700	PROPERTY	\$0	\$0	\$0	\$0	\$0
800	OTHER OBJECTS	\$0	\$400	\$0	\$0	\$0
		\$2,415,579	\$2,306,000	\$2,460,596	\$2,051,500	\$1,722,304

2200 – Support Services – Instructional Staff

Activities associated with assisting, supporting, advising, and directing the instructional staff with or on the content and process of providing learning experiences for students. This function includes subcategories for school library services, instruction and curriculum development, instructional staff professional development services, and other instructional staff services. Expenditures relating to professional development for instructional staff are to be recorded in this function.

The decrease in salaries and benefits in the projected 2022-2023 school year and 2023-24 budgeted school year primarily relates to an instructional specialist position that became vacant in 2022-23 and will not be filled for the 2023-24 school year.

There are additional one-time salary, benefit and professional development expenditures included in this function. These expenditures will be paid for using Federal ESSER funding for the implementation of a new reading program and various professional development opportunities for our instructional staff, the largest of which relates to a redesign and implementation of an instructional framework K-12.

Expenditures and Other Financing Uses

2300 - Support Services - Administration						
Object	Account Description	2023-2024 Budget	2022-23 Projected	2022-23 Budget	2021-2022 Actual	2020-2021 Actual
100	SALARIES	\$2,267,805	\$2,081,276	\$2,231,957	\$2,133,584	\$2,094,840
200	BENEFITS	\$1,321,923	\$1,207,966	\$1,318,735	\$1,223,787	\$1,160,109
300	PURCHASED PROF & TECHNICAL SVCS	\$240,562	\$178,729	\$234,962	\$204,316	\$169,726
400	PURCHASED PROPERTY SERVICES	\$0	\$0	\$0	\$0	\$0
500	OTHER PURCHASED SERVICES	\$99,998	\$81,303	\$80,235	\$72,921	\$60,156
600	SUPPLIES	\$10,100	\$8,989	\$9,100	\$3,994	\$2,611
700	PROPERTY	\$0	\$0	\$0	\$0	\$0
800	OTHER OBJECTS	\$0	\$0	\$0	\$0	\$0
		\$3,940,388	\$3,558,263	\$3,874,989	\$3,638,602	\$3,487,441

2300 – Support Services - Administration

Activities concerned with establishing and administering policy in connection with operating the school district. This function includes sub-functions for board services, tax assessment and collection services, legal and accounting services, office of the superintendent, office of the principal services, and other administration services.

The increase in the 500 object-code represents an increase in the cost of commercial insurance (non-medical related insurance).

Expenditures and Other Financing Uses

2400 - Support Services - Pupil Health						
Object	Account Description	2023-2024 Budget	2022-23 Projected	2022-23 Budget	2021-2022 Actual	2020-2021 Actual
100	SALARIES	\$465,481	\$450,232	\$444,854	\$430,717	\$394,097
200	BENEFITS	\$298,892	\$280,931	\$281,898	\$269,653	\$238,905
300	PURCHASED PROF & TECHNICAL SVCS	\$253,483	\$220,453	\$228,433	\$199,227	\$204,154
400	PURCHASED PROPERTY SERVICES	\$1,500	\$1,365	\$1,500	\$1,265	\$1,334
500	OTHER PURCHASED SERVICES	\$0	\$0	\$0	\$0	\$0
600	SUPPLIES	\$7,000	\$4,000	\$6,300	\$2,591	\$4,922
700	PROPERTY	\$0	\$0	\$0	\$0	\$0
800	OTHER OBJECTS	\$0	\$0	\$0	\$0	\$0
		\$1,026,356	\$956,981	\$962,985	\$903,453	\$843,413

2400 – Support Services – Pupil Health

Services include physical and mental health services, which are not direct instruction. Included are activities that provide students with appropriate medical, dental, and nurse services.

The District continues to contract with a third party for occupational therapy services, which are budgeted in purchased professional and technical services (object 300).

Expenditures and Other Financing Uses

2500 - Support Services - Business						
Object	Account Description	2023-2024 Budget	2022-23 Projected	2022-23 Budget	2021-2022 Actual	2020-2021 Actual
100	SALARIES	\$694,474	\$654,033	\$651,040	\$611,150	\$574,115
200	BENEFITS	\$437,779	\$400,341	\$393,650	\$376,350	\$340,960
300	PURCHASED PROF & TECHNICAL SVCS	\$46,359	\$44,220	\$44,220	\$39,776	\$34,613
400	PURCHASED PROPERTY SERVICES	\$9,000	\$8,875	\$9,000	\$6,652	\$6,652
500	OTHER PURCHASED SERVICES	\$174,540	\$152,358	\$152,358	\$135,868	\$128,940
600	SUPPLIES	\$24,400	\$23,967	\$24,150	\$13,631	\$21,780
700	PROPERTY	\$0	\$0	\$0	\$0	\$0
800	OTHER OBJECTS	\$3,000	\$2,713	\$2,713	\$2,082	\$2,501
		\$1,389,552	\$1,286,507	\$1,277,131	\$1,185,508	\$1,109,561

2500 – Support Services - Business

Activities concerned with paying, transporting, or exchanging and maintaining goods and services for the school district. Included are the fiscal and internal services necessary for operating the school district.

Per the Pennsylvania Department of Education Manual of Accounting, a portion of the District's commercial insurance expenses are classified to the 2500 function. The increase in the 500 object-code represents an increase in the cost of commercial insurance (non-medical related insurance).

Expenditures and Other Financing Uses

2600 - Operation and Maintenance of Plant Services						
Object	Account Description	2023-2024 Budget	2022-23 Projected	2022-23 Budget	2021-2022 Actual	2020-2021 Actual
100	SALARIES	\$1,966,674	\$1,751,204	\$1,835,651	\$1,667,378	\$1,518,909
200	BENEFITS	\$1,252,977	\$1,122,621	\$1,234,681	\$1,077,178	\$958,823
300	PURCHASED PROF & TECHNICAL SVCS	\$171,238	\$195,672	\$171,238	\$150,190	\$150,190
400	PURCHASED PROPERTY SERVICES	\$626,707	\$568,888	\$603,207	\$510,546	\$501,277
500	OTHER PURCHASED SERVICES	\$174,558	\$144,218	\$151,052	\$121,787	\$119,489
600	SUPPLIES	\$1,267,581	\$1,087,481	\$1,089,981	\$1,069,587	\$1,186,877
700	PROPERTY	\$434,850	\$310,600	\$145,000	\$44,858	\$44,949
800	OTHER OBJECTS	\$0	\$0	\$0	\$0	\$0
		\$5,894,585	\$5,180,684	\$5,230,810	\$4,641,523	\$4,480,514

2600 – Operation of Maintenance of Plant Services

The activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair.

Additional expenditures recorded here include the purchase of original or replacement equipment used to maintain buildings and grounds, as well as routine (ordinary and necessary) costs incurred to maintain safety and operational efficiency of buildings and grounds. Safety and security expenditures, including the cost of a full-time school resource officer, are in this function.

In the 2022-2023 fiscal year, there was a large increase in one-time equipment purchasing when compared to the 2022-23 budget. These represent purchases for a hot-water heater at Southern Elementary, a replacement courier vehicle, and a replacement sound system for the Susquehannock High School gymnasium.

The large increase in property for the 2023-24 budget year represents one-time equipment expenditures relating to the purchase of safety equipment funded in part through a PCCD Physical Safety grant. Also included in the 2022-23 and 2023-24 equipment budget is the purchase of equipment funded through the ESSER III grant.

Expenditures and Other Financing Uses

2700 - Student Transportation Services						
Object	Account Description	2023-2024 Budget	2022-23 Projected	2022-23 Budget	2021-2022 Actual	2020-2021 Actual
100	SALARIES	\$106,266	\$96,801	\$84,710	\$80,251	\$57,618
200	BENEFITS	\$66,265	\$70,432	\$62,181	\$58,504	\$51,202
300	PURCHASED PROF & TECHNICAL SVCS	\$0	\$0	\$0	\$0	\$0
400	PURCHASED PROPERTY SERVICES	\$0	\$0	\$0	\$0	\$0
500	OTHER PURCHASED SERVICES	\$2,570,584	\$2,391,864	\$2,460,296	\$2,186,021	\$1,989,290
600	SUPPLIES	\$227,000	\$237,685	\$152,000	\$101,995	\$101,165
700	PROPERTY	\$0	\$0	\$0	\$0	\$0
800	OTHER OBJECTS	\$0	\$0	\$0	\$0	\$0
		\$2,970,115	\$2,796,782	\$2,759,187	\$2,426,771	\$2,199,276

2700 – Student Transportation Services

Expenditures include those activities concerned with the conveyance of students to and from school, as provided by State and Federal law. It includes transportation costs only for trips between home and school and from school to school. This includes transportation for both public and private school students as required by law.

The salary and benefits of the Coordinator of Transportation and a transportation support professional are included in this function. Prior to 2022-2023, the Coordinator's salary and benefits were split between this function and Technology. (Reclassification)

The large increase in supplies represents an increase in diesel fuel costs.

Expenditures and Other Financing Uses

2800 - Support Services - Central						
Object	Account Description	2023-2024 Budget	2022-23 Projected	2022-23 Budget	2021-2022 Actual	2020-2021 Actual
100	SALARIES	\$532,234	\$503,651	\$525,722	\$466,734	\$411,616
200	BENEFITS	\$399,849	\$332,634	\$398,619	\$339,303	\$306,447
300	PURCHASED PROF & TECHNICAL SVCS	\$77,900	\$65,100	\$69,000	\$21,592	\$37,538
400	PURCHASED PROPERTY SERVICES	\$141,400	\$161,950	\$161,950	\$149,249	\$110,726
500	OTHER PURCHASED SERVICES	\$9,200	\$12,630	\$8,000	\$17,093	\$38,747
600	SUPPLIES	\$339,150	\$344,195	\$350,600	\$347,173	\$274,068
700	PROPERTY	\$651,200	\$172,096	\$267,200	\$138,512	\$324,603
800	OTHER OBJECTS	\$800	\$265	\$800	\$220	\$200
		\$2,151,733	\$1,592,521	\$1,781,891	\$1,479,876	\$1,503,946

2800 – Support Services - Central

Services include activities, other than general administration, which support each of the other instructional and supporting services programs. These activities include planning, research, development, evaluation, information, staff and data processing services. Primarily the District uses this function for system-wide technology services, communications and public information, and professional development expenditures for non-instructional employees.

The increase in the property line represents a large purchase of student Chromebooks, funded in part through the ESSER grant.

For the 2022-2023 school year, and the 2023-24 budget, the salary and benefits for the Coordinator of Public Information is included in this function. Previously the salary and benefits for a support position and a portion of the Coordinator of Transportation's salary and benefits were included in this function.

Expenditures and Other Financing Uses

2900 - Other Support Services						
Object	Account Description	2023-2024 Budget	2022-23 Projected	2022-23 Budget	2021-2022 Actual	2020-2021 Actual
100	SALARIES					
200	BENEFITS					
300	PURCHASED PROF & TECHNICAL SVCS					
400	PURCHASED PROPERTY SERVICES					
500	OTHER PURCHASED SERVICES	\$6,000	\$5,297	\$6,000	\$5,418	\$15,295
600	SUPPLIES					
700	PROPERTY					
800	OTHER OBJECTS					
		\$6,000	\$5,297	\$6,000	\$5,418	\$15,295

2900 - Other Support Services

Services include all other support services not classified elsewhere in the 2000 series. This expenditure is the Commonwealth's deduction for the Lincoln Intermediate Unit's operating expenditures.

Expenditures and Other Financing Uses

3200 - Student Activities						
Object	Account Description	2023-2024 Budget	2022-23 Projected	2022-23 Budget	2021-2022 Actual	2020-2021 Actual
100	SALARIES	\$583,676	\$544,514	\$559,782	\$511,603	\$464,362
200	BENEFITS	\$237,905	\$210,876	\$268,283	\$225,240	\$201,121
300	PURCHASED PROF & TECHNICAL SVCS	\$47,500	\$42,650	\$46,650	\$40,998	\$37,568
400	PURCHASED PROPERTY SERVICES	\$21,900	\$19,330	\$23,700	\$16,117	\$13,688
500	OTHER PURCHASED SERVICES	\$191,290	\$166,346	\$172,025	\$172,709	\$101,122
600	SUPPLIES	\$71,010	\$58,125	\$58,125	\$73,132	\$61,902
700	PROPERTY	\$24,060	\$28,950	\$28,950	\$10,415	\$9,437
800	OTHER OBJECTS	\$21,845	\$28,805	\$28,805	\$21,400	\$8,783
900	OTHER USES OF FUNDS	\$0	\$0	\$0	\$0	\$0
		\$1,199,186	\$1,099,596	\$1,186,320	\$1,071,614	\$897,982

3200 – Student Activities

School sponsored activities under the guidance and supervision of the local education agency staff.

This includes school sponsored activities such as co-curricular activities and athletics.

The 2022-2023 budget includes part-time administrative support for the Athletics department along with the restoration of a weight room equipment replacement budget. These items remain in the 2023-2024 budget.

Expenditures and Other Financing Uses

3300 - Community Services						
Object	Account Description	2023-2024 Budget	2022-23 Projected	2022-23 Budget	2021-2022 Actual	2020-2021 Actual
100	SALARIES	\$8,800	\$0	\$8,800	\$0	\$0
200	BENEFITS	\$3,665	\$0	\$3,745	\$0	\$0
300	PURCHASED PROF & TECHNICAL SVCS	\$3,500	\$0	\$3,500	\$0	\$1,500
400	PURCHASED PROPERTY SERVICES	\$0	\$0	\$0	\$0	\$0
500	OTHER PURCHASED SERVICES	\$6,657	\$3,450	\$6,657	\$3,450	\$3,450
600	SUPPLIES	\$1,000	\$0	\$1,000	\$0	\$390
700	PROPERTY	\$0	\$0	\$0	\$0	\$0
800	OTHER OBJECTS	\$0	\$0	\$0	\$9,964	\$11,357
		\$23,622	\$3,450	\$23,702	\$13,414	\$16,697

3300 – Community Services

Those activities concerned with providing community services to students, staff, or other community participants.

Expenditures and Other Financing Uses

5100 - Other Expenditures and Financing Uses						
Object	Account Description	2023-2024 Budget	2022-23 Projected	2022-23 Budget	2021-2022 Actual	2020-2021 Actual
800/900	OTHER OBJECTS	\$0	\$4,658	\$0	\$257,063	\$201,658
		\$0	\$4,658	\$0	\$257,063	\$201,658

5100 – Other Expenditures and Financing Uses

This account is used to record accounting entries relating to capital lease expenditures, the refunds of prior year revenues and receipts, as well as to record refunds and deductions taken from our basic education subsidy to adjust for prior year audits and subsidy calculation changes.

Expenditures and Other Financing Uses

5200 - Interfund Transfers Out of the General Fund						
Object	Account Description	2023-2024 Budget	2022-23 Projected	2022-23 Budget	2021-2022 Actual	2020-2021 Actual
800	OTHER OBJECTS					
900	OTHER USES OF FUNDS	\$5,740,161	\$5,653,111	\$5,344,161	\$5,164,061	\$5,854,945
		\$5,740,161	\$5,653,111	\$5,344,161	\$5,164,061	\$5,854,945

5200 – Interfund Transfers Out of the General Fund

Included here are transactions that withdraw money from one fund and place it in another without recourse.

This function includes the transfer to the debt service fund for debt payments, transfers to the retirement account, and transfers to the cafeteria fund.

The debt service fund transfer for 2023-24 has been budgeted for \$5,604,061 which includes 0.96 mills for future building renovation projects. This amount represents an increase of .24 mills compared to the 2022-2023 school year. The mills have been added as follows: 0.10 mills added in 2018-2019, 0.20 added in 2019-2020, 0 in 2020-2021, 0.20 added in 2021-2022, .22 added in 2022-2023, and .24 added in 2023-2024. These increases are part of the long-term financial plan for the renovation of district buildings including the current Susquehannock High School Project.

The retirement fund transfer was reduced to \$100,000 for the 2021-2022 fiscal year and remains at that amount for 2023-2024.

The cafeteria fund transfer is \$36,100, which is required to cover repairs and maintenance needs in the cafeteria and any unpaid cafeteria balances at year-end.

Expenditures and Other Financing Uses

5900 - Budgetary Reserve						
Object	Account Description	2023-2024 Budget	2022-23 Projected	2022-23 Budget	2021-2022 Actual	2020-2021 Actual
800	OTHER OBJECTS	\$300,000	\$0	\$200,000	\$0	\$0
		\$300,000	\$0	\$200,000	\$0	\$0

5900 – Budgetary Reserve

Budgetary reserve is not an expenditure function or account. It is strictly a budgetary account. When expenditures are required to be made from budgetary reserve, they are coded to the account which they apply. The typical level for this reserve account is \$300,000.

Summary of Expenditures and Other Financing Uses By Function

Total Expenditures and Other Financing Uses By Function						
		2023-2024 Budget	2022-23 Projected	2022-23 Budget	2021-2022 Actual	2020-2021 Actual
1100	Regular Programs - Elementary / Secondary	\$25,089,123	\$23,649,610	\$24,896,537	\$23,167,270	\$22,784,436
1200	Special Programs - Elementary / Secondary	\$9,457,017	\$8,727,131	\$9,259,236	\$7,925,834	\$7,797,897
1300	Vocational Education	\$1,170,595	\$1,078,349	\$1,054,700	\$934,053	\$886,309
1400	Other Instructional Programs	\$192,385	\$109,541	\$199,536	\$76,986	\$54,104
1500	Nonpublic School Programs	\$1,000	\$2,000	\$1,000	\$2,427	\$5,099
1700	Community College Ed Programs	\$40,000	\$15,750	\$40,000	\$11,500	\$7,500
2100	Support Services - Student	\$2,667,534	\$2,350,497	\$2,345,449	\$2,078,876	\$1,956,232
2200	Support Services - Instructional Staff	\$2,415,579	\$2,306,000	\$2,460,596	\$2,051,500	\$1,722,304
2300	Support Services - Administration	\$3,940,388	\$3,558,263	\$3,874,989	\$3,638,602	\$3,487,441
2400	Support Services - Pupil Health	\$1,026,356	\$956,981	\$962,985	\$903,453	\$843,413
2500	Support Services - Business	\$1,389,552	\$1,286,507	\$1,277,131	\$1,185,508	\$1,109,561
2600	Operation and Maintenance of Plant Services	\$5,894,585	\$5,180,684	\$5,230,810	\$4,641,523	\$4,480,514
2700	Student Transportation Services	\$2,970,115	\$2,796,782	\$2,759,187	\$2,426,771	\$2,199,276
2800	Support Services - Technology	\$2,151,733	\$1,592,521	\$1,781,891	\$1,479,876	\$1,503,946
2900	Other Support Services	\$6,000	\$5,297	\$6,000	\$5,418	\$15,295
3200	Student Activities	\$1,199,186	\$1,099,596	\$1,186,320	\$1,071,614	\$897,982
3300	Community Services	\$23,622	\$3,450	\$23,702	\$13,414	\$16,697
5100	Other Expenditures and Financing Uses	\$0	\$4,658	\$0	\$257,063	\$201,658
5200	Interfund Transfers Out of the General Fund	\$5,740,161	\$5,653,111	\$5,344,161	\$5,164,061	\$5,854,945
5900	Budgetary Reserve	\$300,000	\$0	\$200,000	\$0	\$0
		\$65,674,931	\$60,376,728	\$62,904,230	\$57,035,749	\$55,824,609

Summary of Expenditures and Other Financing Uses By Object

Total Expenditures and Other Financing Uses By Object						
Object	Account Description	2023-2024 Budget	2022-23 Projected	2022-23 Budget	2021-2022 Actual	2020-2021 Actual
100	SALARIES	\$27,289,989	\$25,800,151	\$26,832,804	\$25,044,821	\$24,196,229
200	BENEFITS	\$16,649,288	\$15,257,639	\$16,297,182	\$15,005,247	\$13,933,677
300	PURCHASED PROF & TECHNICAL SVCS	\$2,611,813	\$2,448,464	\$2,864,471	\$2,043,984	\$2,283,176
400	PURCHASED PROPERTY SERVICES	\$895,012	\$844,257	\$892,562	\$726,213	\$711,742
500	OTHER PURCHASED SERVICES	\$7,596,798	\$6,953,196	\$6,844,549	\$6,011,788	\$5,354,072
600	SUPPLIES	\$3,384,172	\$2,793,644	\$3,087,533	\$2,501,508	\$2,862,544
700	PROPERTY	\$1,171,753	\$584,300	\$494,150	\$247,013	\$403,561
800	OTHER OBJECTS	\$335,945	\$41,966	\$246,818	\$291,114	\$224,664
900	OTHER USES OF FUNDS	\$5,740,161	\$5,653,111	\$5,344,161	\$5,164,061	\$5,854,945
		\$65,674,931	\$60,376,728	\$62,904,230	\$57,035,749	\$55,824,609

Supplemental Budget Schedules
2023 – 2024 Budget

Breakdown of Object Codes

Salary Detail			
Object	Account Description	2023-24 Budget	2022-23 Budget
111	ADMINISTRATORS	\$ 2,564,042	\$ 2,490,840
121	PROFESSIONAL TEACHERS	\$ 18,434,755	\$ 18,368,640
123	TEACHER OTHER SALARIES	\$ 376,444	\$ 373,392
131	PROFESSIONAL OTHERS	\$ 1,286,369	\$ 1,194,811
132	NURSE SUBSTITUTES	\$ 5,000	\$ 4,750
133	COACHES & COCURRICULAR SALARIES	\$ 456,889	\$ 439,357
141	TECHNICIANS	\$ 180,350	\$ 176,320
143	TECHNOLOGY - OTHER	\$ 10,596	\$ 10,221
151	CLERICAL	\$ 1,209,442	\$ 1,160,248
156	TAX COLLECTOR	\$ 30,735	\$ 30,735
161	CRAFTS AND TRADES	\$ 441,547	\$ 425,930
162	SUMMER MAINTENANCE	\$ 8,750	\$ 8,281
171	CUSTODIAL SALARIES	\$ 1,108,642	\$ 1,017,434
172	CUSTODIAN SUBSTITUTES	\$ 54,475	\$ 53,303
173	FACILITY USAGE	\$ 30,000	\$ 30,000
181	SECURITY	\$ 72,917	\$ 68,124
191	INSTRUCTIONAL ASSISTANTS	\$ 1,014,401	\$ 975,783
193	OTHER SALARY - INSTRUCT. ASST.	\$ 4,635	\$ 4,635
		\$ 27,289,989	\$ 26,832,804

There was a reclassification of employee type, which moved the Public Information Specialist position to a Coordinator of Public Information (moved from 151 to 131).

The change in the budget for professional teachers between the two years relates to contractually agreed salary increases net of a reduction of three classroom teaching positions that are not being filled due to enrollment changes.

Teacher and clerical substitutes remain as contracted services.

Breakdown of Object Codes

Benefits Detail			
Object	Account Description	2023-24 Budget	2022-23 Budget
213	LIFE INSURANCE	\$ 25,194	\$ 25,022
215	EYE CARE INSURANCE	\$ 25,417	\$ 24,880
219	OTHER GROUP INSURANCE	\$ 2,100	\$ 2,100
220	SOCIAL SECURITY CONTRIBUTIONS	\$ 2,102,261	\$ 2,014,238
230	RETIREMENT CONTRIBUTIONS	\$ 9,142,864	\$ 9,359,942
240	TUITION REIMBURSEMENT	\$ 291,000	\$ 301,000
250	UNEMPLOYMENT COMPENSATION	\$ 15,000	\$ 20,000
260	WORKERS' COMPENSATION	\$ 126,866	\$ 136,542
271	MEDICAL INSURANCE	\$ 4,755,732	\$ 4,251,094
272	DENTAL INSURANCE	\$ 143,954	\$ 143,464
299	OTHER EMPLOYEE BENEFITS	\$ 18,900	\$ 18,900
		\$ 16,649,288	\$ 16,297,182

Medical Insurance – Over the last decade, the District has averaged health insurance increases of about 0.62%, and an average increase of 2.5% over the last five years. This is a result of negotiated plan changes and positive claims experience in a self-insured plan. For 2022-2023, there was a 3.5% increase due to increased claims cost by the District. In 2023-2024, the increase is 15% due to an increase in claims cost being incurred.

Retirement Contributions – The state mandated rate paid for retirement decreased from 35.26% of payroll to 34% of payroll. This is the first decrease in the state mandated pension rate in more than a decade. Despite the year-over-year decrease, mandated retirement contributions have increased by \$4.2 million in the last ten years.

Breakdown of Object Codes

Purchased Professional Services			
Object	Account Description	2023-24 Budget	2022-23 Budget
322	PROFESSIONAL ED SVCS - IUS	\$ 1,170,232	\$ 1,535,569
323	PROFESSIONAL ED SVCS - AGENCY	\$ 22,850	\$ 22,850
329	CONTRACTED SVCS (SUBSTITUTES)	\$ 461,501	\$ 464,501
330	PROFESSIONAL ED SVCS - OTHER	\$ 378,885	\$ 351,400
348	SERVICES - TECHNOLOGY	\$ 28,000	\$ 27,500
350	SECURITY / SAFETY SERVICES	\$ 176,238	\$ 176,238
360	PROFESSIONAL DEVELOPMENT	\$ 180,221	\$ 104,321
390	OTHER SVCS & TAX COLLECTION FEES	\$ 193,886	\$ 182,092
		\$ 2,611,813	\$ 2,864,471

- 322: Professional education services for special education students serviced through the Lincoln Intermediate Unit continues to decrease. We continue to partner with other school districts or bring back classrooms to the District, as appropriate.
- 329: Teacher and clerical substitutes remain as contracted services, consistent with the last several years.
- 350: Currently, the District contracts with Southern Regional Police Department for police services. Included in the budget are expenditures for a full-time school resource officer.
- 360: The increase in professional development relates to specific professional development planned in the 2023-2024 budget year paid for using ESSER funding.

Breakdown of Object Codes

Purchased Property Services				
Object	Account Description		2023-24 Budget	2022-23 Budget
411	DISPOSAL SERVICES	\$	45,100	\$ 39,100
412	SNOW PLOWING SERVICES	\$	30,000	\$ 30,000
414	LAWN CARE SERVICES	\$	62,250	\$ 62,250
415	LAUNDRY/LINEN/DRY CLEANING	\$	11,000	\$ 11,000
424	WATER / SEWAGE	\$	50,400	\$ 50,400
431	REPAIRS & MAINT. BUILDINGS	\$	50,250	\$ 53,750
432	REPAIRS & MAINT. EQUIPMENT	\$	327,350	\$ 311,950
433	REPAIRS & MAINT. VEHICLES	\$	6,500	\$ 5,500
438	MAINTENANCE - TECHNOLOGY	\$	141,400	\$ 161,950
442	RENTAL OF EQUIPMENT	\$	66,000	\$ 66,000
460	EXTERMINATION SERVICES	\$	2,500	\$ 1,500
490	OTHER PURCHASED PROPERTY SVCS	\$	102,262	\$ 99,162
		\$	895,012	\$ 892,562

Breakdown of Object Codes

Other Purchased Services			
Object	Account Description	2023-24 Budget	2022-23 Budget
511	STUDENT TRANS - OTHER LEA	\$ 2,000	\$ 2,000
513	CONTRACTED CARRIERS - TRANSPORT	\$ 2,399,949	\$ 2,280,496
516	TRANSPORTATION - IU	\$ 300,000	\$ 300,000
521	FIRE INSURANCE	\$ 115,103	\$ 94,451
522	AUTOMOTIVE LIABILITY INSURANCE	\$ 15,205	\$ 12,351
523	GENERAL PROP. & LIAB. INSURANCE	\$ 194,351	\$ 155,486
525	BONDING INSURANCE	\$ 4,500	\$ 4,250
529	OTHER INSURANCE	\$ 16,000	\$ 16,000
530	COMMUNICATIONS	\$ 86,457	\$ 86,677
540	ADVERTISING	\$ 9,237	\$ 7,487
550	PRINTING & BINDING	\$ 15,900	\$ 14,950
561	TUITION TO OTHER LEAS	\$ 703,180	\$ 612,401
562	TUITION TO PA CHARTER SCHOOLS	\$ 1,551,186	\$ 1,310,403
563	TUITION TO NONPUBLIC	\$ 530,572	\$ 429,292
564	TUITION TO YCST	\$ 1,365,983	\$ 1,245,500
566	TUITION HIGHER ED & TECH	\$ 40,000	\$ 40,000
580	TRAVEL	\$ 27,150	\$ 29,300
595	IU - WITHHOLDING PAYMENT	\$ 6,000	\$ 6,000
599	OTHER PURCHASED SERVICES	\$ 214,025	\$ 197,505
		\$ 7,596,798	\$ 6,844,549

The increase in budget for Other Purchased Services relates to:

513: Costs relating to contracted transportation, including athletics

52X: Costs relating to property, liability, and automotive insurance have increased significantly over the last several years. These increases relate to the increase of property replacement costs, cyber risks, as well as liability insurance increases experienced by all educational entities.

56X: The primary increase in this budget relates to increases for tuition paid to other LEAs and nonpublic schools, charter schools, and York County School of Technology.

566: Tuition for Higher Education represents tuition payments for high school students that are given the opportunity to attend Harrisburg Area Community College to take classes directly related to specific career and technical experiences while still completing academic core classes at Susquehannock High School. An EMT certification course was added to these offerings in 2022-2023 and remains popular among students.

Breakdown of Object Codes

Supplies			
Object	Account Description	2023-24 Budget	2022-23 Budget
610	GENERAL SERVICES	\$ 537,660	\$ 534,840
611	OTHER SUPPLIES	\$ 25,400	\$ 25,750
612	SUPPLIES	\$ 299,970	\$ 267,474
613	OTHER INSTRUCTIONAL MATERIALS	\$ 57,897	\$ 52,275
615	NON-CAPITAL EQUIP	\$ 7,750	\$ 7,200
621	NATURAL GAS	\$ 225,000	\$ 165,000
622	ELECTRICITY	\$ 703,000	\$ 580,000
623	BOTTLED GAS	\$ 10,000	\$ 10,000
624	OIL	\$ 15,000	\$ 15,000
626	GASOLINE	\$ 17,000	\$ 17,000
627	DIESEL FUEL	\$ 225,000	\$ 150,000
635	MEALS / REFRESHMENTS	\$ 13,959	\$ 13,529
640	BOOKS AND PERIODICALS	\$ 101,205	\$ 100,605
641	CURRICULUM MATERIALS	\$ 624,841	\$ 626,458
642	AUDIO VISUAL	\$ 2,600	\$ 5,900
650	TECHNOLOGY - SUPPLIES & FEES	\$ 89,300	\$ 110,300
658	ADMIN & EDUCATIONAL SOFTWARE	\$ 427,590	\$ 406,202
		\$ 3,383,172	\$ 3,087,533

The majority of the increase in the supply budget for the 2023-2024 fiscal year relates to increases in utility and energy costs. While the District does hedge its utility costs, the cost of energy has drastically increased for specifically natural gas, electricity, and diesel fuel.

Breakdown of Object Codes

Equipment				
Object	Account Description	2023-24 Budget		2022-23 Budget
752	CAPITAL EQUIPMENT	\$	368,553	\$ 78,950
756	CAPITALIZED TECH EQUIPMENT	\$	641,200	\$ 257,200
762	CAPITAL EQUIPMENT REPLACEMENT	\$	153,000	\$ 148,000
766	CAPITAL TECH EQUIP. REPLACEMENT	\$	10,000	\$ 10,000
		\$	1,172,753	\$ 494,150

The increase in budget for Equipment consists of mostly grant funded one-time expenditures that are as follows:

752: This large increase represents safety equipment to be purchased in conjunction with a PCCD safety grant.

756: Student Chromebook devices purchased using both ESSER III funds and technology budgeted funds.

762: This includes Custodial and Maintenance equipment purchased through the ESSER III grant, budgeted in both 2022-23 and 2023-24.

Breakdown of Object Codes

Other Objects				
Object	Account Description	2023-24 Budget		2022-23 Budget
800	CONTINGENCY	\$	300,000	\$ 200,000
810	DUES AND FEES	\$	27,445	\$ 34,118
891	MISCELLANEOUS EXPENSES	\$	8,500	\$ 12,700
		\$	335,945	\$ 246,818

The typical level for contingency is \$300,000.

Transfers				
Object	Account Description	2023-24 Budget		2022-23 Budget
939	OTHER FUND TRANSFERS	\$	5,740,161	\$ 5,344,161
		\$	5,740,161	\$ 5,344,161

The increase in other fund transfers is an increase of .24 mills compared to the 2022-23 school year to be transferred to the Debt Service Fund, in conjunction with the District's long term financial plan.

Summary of All Objects				
Object	Account Description	2023-24 Budget		2022-23 Budget
100	SALARIES	\$	27,289,989	\$ 26,832,804
200	BENEFITS	\$	16,649,288	\$ 16,297,182
300	PURCHASED PROF. SERVICES	\$	2,611,813	\$ 2,864,471
400	PURCHASED PROP. SERVICES	\$	895,012	\$ 892,562
500	OTHER PURCHASED SERVICES	\$	7,596,798	\$ 6,844,549
600	SUPPLIES	\$	3,383,172	\$ 3,087,533
700	EQUIPMENT	\$	1,172,753	\$ 494,150
800	OTHER OBJECTS	\$	335,945	\$ 246,818
900	TRANSFERS	\$	5,740,161	\$ 5,344,161
		\$	65,674,931	\$ 62,904,230

Southern York County School District Summary of Scheduled Debt Payments

30-Jun	2019 Bond Issue	2020 Bond Issue	2021 Bond Issue	2022 Bond Issue	TOTALS
2023	\$ 377,550	\$ 1,334,094	\$ 309,900	\$ 1,225,241	\$ 3,246,785
2024	\$ 377,450	\$ 1,340,172	\$ 308,700	\$ 2,149,075	\$ 4,175,397
2025	\$ 377,300	\$ 1,349,974	\$ 307,500	\$ 2,144,700	\$ 4,179,474
2026	\$ 377,100	\$ 1,358,482	\$ 306,300	\$ 2,139,575	\$ 4,181,457
2027	\$ 376,900	\$ 1,350,798	\$ 310,000	\$ 2,138,575	\$ 4,176,273
2028	\$ 376,700	\$ 1,346,994	\$ 308,600	\$ 2,141,450	\$ 4,173,744
2029	\$ 376,500	\$ 1,346,028	\$ 307,200	\$ 2,143,075	\$ 4,172,803
2030	\$ 699,700	\$ -	\$ 621,175	\$ 2,596,825	\$ 3,917,700
2031-2035	\$ 3,487,600	\$ -	\$ 3,139,500	\$ 12,963,250	\$ 19,590,350
2036-2040	\$ 3,486,500		\$ 3,116,125	\$ 12,970,438	\$ 19,573,063
2041-2045	\$ 3,488,500		\$ 3,122,200	\$ 12,943,300	\$ 19,554,000
2046-2050	\$ 2,090,400		\$ 1,871,300	\$ 12,882,934	\$ 16,844,634
2051				\$ 2,552,697	\$ 2,552,697
	\$ 15,892,200	\$ 9,426,542	\$ 14,028,500	\$ 70,991,134	\$ 110,338,376

The schedule shown above represents the existing debt for the District. Years 2031-2050 have been combined for viewing purposes.

In November 2021, the District approved bids for the Susquehannock High School Renovations and Additions project. At that time, all millage needed for the project was phased in. The District continues to maintain its long-term plan to phase in millage slowly to pay for the upcoming building renovation projects at our three other schools and prepare for future debt service payments.

* The District will issue approximately \$10 Million of addition bonds in April 2023. Debt service payments will be updated at that time.

Building Budgets

Friendship Elementary School Budget			
Account Number	Program	Description	Amount
10-1110-442-000-10-021	Regular Program	Copier Services	\$ 13,000
10-1110-499-000-10-021	Regular Program	Contracted Services	\$ 2,660
10-1110-530-000-10-021	Regular Program	Telephones	\$ -
10-1100-550-000-10-021	Regular Program	Printing	\$ -
10-1100-580-000-10-021	Regular Program	Travel	\$ 200
10-1100-599-000-10-021	Regular Program	Purchased Services	\$ 15,007
10-1100-612-000-10-021	Regular Program	Teacher Supplies	\$ 39,448
10-1100-613-000-10-021	Regular Program	Other Instructional Materials	\$ 4,115
10-1100-615-000-10-021	Regular Program	Non-Capital Replacement Equipment	\$ 1,500
10-1100-635-000-10-021	Regular Program	Food	\$ 2,000
10-1100-650-000-10-021	Regular Program	Toner / Parts	\$ 500
10-1100-658-000-10-021	Regular Program	Software	\$ 500
10-1100-890-000-10-021	Regular Program	Inservice	\$ 2,200
10-1200-612-000-10-021	Special Program	Teacher Supplies	\$ 7,000
10-2120-590-000-10-021	Guidance Services	Scoring, Materials/Supplies	\$ -
10-2250-640-000-10-021	Library Services	Books	\$ 12,000
10-2271-329-000-10-021	Staff Development	Substitute Days	\$ 5,093
10-2271-360-000-10-021	Staff Development	Conferences & Professional Development	\$ 2,000
10-2420-330-000-10-021	Medical Services	Professional	\$ 200
10-2430-611-000-10-021	Dental Services	Materials/Supplies	\$ -
10-2440-400-000-10-021	Nursing Services	Property	\$ -
10-2440-611-000-10-021	Nursing Services	Materials/Supplies	\$ 1,500
10-2440-760-000-10-021	Nursing Services	Equipment/Replacement Instr.	\$ -
10-2600-752-000-10-021	Property Services	Non-Instructional Equipment	\$ -
10-3200-599-000-10-021	Student Activities	Miscellaneous	\$ 500
	FRIENDSHIP ELEMENTARY TOTAL		\$ 109,423

Building Budgets

Southern Elementary School Budget			
Account Number	Program	Description	Amount
10-1100-442-000-10-022	Regular Program	Copier Services	\$ 12,000
10-1100-499-000-10-022	Regular Program	Contracted Services	\$ 3,295
10-1100-530-000-10-022	Regular Program	Telephones	\$ -
10-1100-550-000-10-022	Regular Program	Printing	\$ 500
10-1100-580-000-10-022	Regular Program	Travel	\$ 750
10-1100-599-000-10-022	Regular Program	Purchased Services	\$ 2,200
10-1100-612-000-10-022	Regular Program	Teacher Supplies	\$ 48,125
10-1100-613-000-10-022	Regular Program	Other Instructional Material	\$ 12,775
10-1100-615-000-10-022	Regular Program	Non-Capital Replacement Equipment	\$ 3,000
10-1100-635-000-10-022	Regular Program	Food	\$ 100
10-1100-640-000-10-022	Regular Program	Books	\$ 500
10-1100-642-000-10-022	Regular Program	Audio Visual	\$ 500
10-1100-650-000-10-022	Regular Program	Toner / Parts	\$ 1,000
10-1100-890-000-10-022	Regular Program	Inservice	\$ 5,000
10-1200-612-000-10-022	Special Program	Teacher Supplies	\$ 1,000
10-1200-641-000-10-022	Special Program	Books	\$ -
10-1200-642-000-10-022	Special Program	Audio Visual	\$ -
10-1200-643-000-10-022	Special Program	Multi-Media	\$ -
10-2120-611-000-10-022	Guidance	Scoring Services	\$ 400
10-2250-640-000-10-022	Library Services	Books	\$ 13,405
10-2271-329-000-10-022	Staff Development	Substitute Days	\$ 6,941
10-2271-360-000-10-022	Staff Development	Conferences & Professional Development	\$ 3,421
10-2420-330-000-10-022	Medical Services	Professional	\$ 300
10-2430-330-000-10-022	Dental Services	Professional	\$ -
10-2430-611-000-10-022	Dental Services	Material/Supplies	\$ -
10-2440-611-000-10-022	Nursing Services	Material/Supplies	\$ 1,400
10-2440-762-000-10-022	Nursing Services	Equipment/Replacement Instr.	\$ -
10-2660-752-000-10-022	Property Services	Non-Instructional Equipment	\$ -
10-3200-599-000-10-022	Student Activities	Miscellaneous	\$ 2,255
	SOUTHERN ELEMENTARY TOTAL		\$ 118,867

Building Budgets

Shrewsbury Elementary School Budget			
Account Number	Program	Description	Amount
10-1100-442-000-10-023	Regular Program	Copier Services	\$ 12,000
10-1100-490-000-10-023	Regular Program	Contracted Services	\$ 4,050
10-1100-530-000-10-023	Regular Program	Telephones	\$ -
10-1100-550-000-10-023	Regular Program	Printing	\$ 100
10-1100-580-000-10-023	Regular Program	Travel	\$ 750
10-1100-599-000-10-023	Regular Program	Purchased Services	\$ 1,900
10-1100-612-000-10-023	Regular Program	Teacher Supplies	\$ 62,099
10-1100-613-000-10-023	Regular Program	Other Instructional Materials	\$ 1,500
10-1100-615-000-10-023	Regular Program	Non-Capital Replacement Equipment	\$ 750
10-1100-635-000-10-023	Regular Program	Food	\$ 850
10-1100-640-000-10-023	Regular Program	Books	\$ 5,000
10-1100-642-000-10-023	Regular Program	Audio/Visual Materials	\$ 200
10-1100-890-000-10-023	Regular Program	Inservice	\$ -
10-1200-612-000-10-023	Special Program	Teacher Supplies	\$ 500
10-1200-640-000-10-023	Special Program	Books	\$ -
10-1200-642-000-10-023	Special Program	Audio/Visual	\$ -
10-1200-643-000-10-023	Special Program	Multi-media	\$ -
10-2120-590-000-10-023	Guidance Services	Scoring	\$ -
10-2120-611-000-10-023	Guidance Services	Materials/Supplies	\$ 200
10-2250-641-000-10-023	Library Services	Books	\$ 11,900
10-2271-329-000-10-023	Staff Development	Substitute Days	\$ 6,358
10-2271-360-000-10-023	Staff Development	Conferences	\$ 6,300
10-2420-330-000-10-023	Medical Services	Professional	\$ 200
10-2430-330-000-10-023	Dental Services	Professional	\$ 200
10-2430-611-000-10-023	Dental Services	Materials/Supplies	\$ -
10-2440-400-000-10-023	Nursing Services	Property	\$ -
10-2440-611-000-10-023	Nursing Services	Materials/Supplies	\$ 1,500
10-2440-762-000-10-023	Nursing Services	Equipment/Replacement Instr.	\$ -
10-2600-752-000-10-023	Property Services	Non-Instructional Equipment	\$ -
10-3200-599-000-10-023	Student Activities	Miscellaneous	\$ 470
SHREWSBURY ELEMENTARY TOTAL			\$ 116,827

Building Budgets

Southern Middle School Budget			
Account Number	Program	Description	Amount
10-1100-442-000-30-051	Regular Program	Copier Service	\$ 14,000
10-1100-490-000-30-051	Regular Program	Contracted Services	\$ 5,300
10-1100-530-000-30-051	Regular Program	Telephones	\$ -
10-1100-580-000-30-051	Regular Program	Travel	\$ 400
10-1100-599-000-30-051	Regular Program	Purchasing Services	\$ 1,100
10-1100-612-000-30-051-170	Regular Program	Teacher Supplies - Math	\$ 1,500
10-1100-612-000-30-051-180	Regular Program	Teacher Supplies - Science	\$ 2,591
10-1100-612-000-30-051-150	Regular Program	Teacher Supplies - Lang Arts	\$ 1,500
10-1100-612-000-30-051-190	Regular Program	Teacher Supplies - Social Studies	\$ 1,500
10-1100-612-000-30-051-490	Regular Program	Teacher Supplies -Specialist Classes	\$ 18,000
10-1100-612-000-30-051-000	Regular Program	Teacher Supplies-Non-Specific	\$ 18,907
10-1100-613-000-30-051	Regular Program	Other Instructional Material	\$ 500
10-1100-615-000-30-051	Regular Program	Non-Capital Equipment (New/Replacement)	\$ 2,500
10-1100-635-000-30-051	Regular Program	Food	\$ 2,500
10-1100-650-000-30-051	Regular Program	Technology Parts / Toner	\$ 3,300
10-1100-658-000-30-051	Regular Program	Software	\$ 6,000
10-1100-761-000-30-051	Regular Program	Equipment/Replacement Instructional	\$ 3,000
10-1100-890-000-30-051	Regular Program	Inservice	\$ 500
10-1200-612-000-30-051	Special Program	Teacher Supplies	\$ 2,000
10-1200-642-000-30-051	Special Program	Audio Visual	\$ 400
10-2120-599-000-30-051	Guidance Services	Miscellaneous	\$ 600
10-2120-611-000-30-051	Guidance Services	Material Supplies	\$ 200
10-2250-640-000-30-051	Library Services	Books	\$ 11,000
10-2271-329-000-10-051	Staff Development	Substitute Days	\$ 5,797
10-2271-360-000-10-051	Staff Development	Conferences	\$ 5,000
10-2420-330-000-30-051	Medical Services	Professional	\$ 200
10-2430-611-000-30-051	Dental Services	Material/Supplies	\$ 100
10-2440-611-000-30-051	Nursing Services	Material/Supplies	\$ 1,500
10-3200-513-000-30-051	Transportation	Student Transportation to events	\$ 6,000
10-3200-599-000-30-051	Student Activities	Miscellaneous	\$ 1,000
SOUTHERN MIDDLE SCHOOL TOTAL			\$ 116,895

Susquehannock High School			
Account Number	Program	Description	Amount
10-1100-442-000-30-081-000	Regular Program	Copier Services	\$ 15,000
10-1100-513-000-30-081-000	Regular Program	Transportation Services (Field trips)	\$ 6,000
10-1100-550-000-30-081-000	Regular Program	Printing Service	\$ 1,700
10-1100-580-000-30-081-000	Regular Program	Travel	\$ 4,000
10-1100-599-000-30-081-000	Regular Program	Purchased Services	\$ 3,000
10-1100-599-000-30-081-121-	Regular Program	Purchased Services - Choir	\$ 4,500
10-1100-599-000-30-081-121-	Regular Program	Purchased Services - Orchestra	\$ 4,500
10-1100-599-000-30-081-121-	Regular Program	Purchased Services - Band	\$ 29,100
10-1100-612-000-30-081-000-	Regular Program	Teacher Supplies - Non-Specific	\$ 20,000
10-1100-612-000-30-081-033-	Regular Program	Teacher Supplies - Link Crew	\$ 2,000
10-1100-612-000-30-081-121-	Regular Program	Teacher Supplies - Choir	\$ 2,500
10-1100-612-000-30-081-121-	Regular Program	Teacher Supplies - Orchestra	\$ 2,500
10-1100-612-000-30-081-121-	Regular Program	Teacher Supplies - Band	\$ 2,500
10-1100-612-000-30-081-122-	Regular Program	Teacher Supplies - Art	\$ 4,900
10-1100-612-000-30-081-130-	Regular Program	Teacher Supplies - Business	\$ 2,000
10-1100-612-000-30-081-140-	Regular Program	Teacher Supplies - Health	\$ 2,500
10-1100-612-000-30-081-150-	Regular Program	Teacher Supplies - Language Arts	\$ 900
10-1100-612-000-30-081-155-	Regular Program	Teacher Supplies -Library	\$ 900
10-1100-612-000-30-081-160-	Regular Program	Teacher Supplies - Languages	\$ 900
10-1100-612-000-30-081-170	Regular Program	Teacher Supplies - Math	\$ 900
10-1100-612-000-30-081-180	Regular Program	Teacher Supplies - Science	\$ 20,000
10-1100-612-000-30-081-190	Regular Program	Teacher Supplies - Social Studies	\$ 900
10-1100-612-000-30-081-240-	Regular Program	Teacher Supplies - Family/Cons Sci.	\$ 9,000
10-1100-612-000-30-081-260-	Regular Program	Teacher Supplies - Tech Ed	\$ 12,300
10-1100-613-000-30-081-000	Regular Program	Other Instructional Material	\$ 27,000
10-1100-635-000-30-081-000	Regular Program	Food	\$ 1,000
10-1100-642-000-30-081-000	Regular Program	A/V Expenses	\$ 1,000
10-1100-650-000-30-081-000	Regular Program	Toner/Parts	\$ 8,000
10-1110-658-000-30-081-000	Regular Program	Software Licenses	\$ 16,500
10-1100-752-000-30-081-000	Regular Program	Equipment - New/Original	\$ 18,643
10-1100-810-000-00-081-000	Regular Program	Dues and Fees	\$ 1,500
10-1200-612-000-30-081-000	Special Program	Teacher Supplies	\$ 500
10-1200-642-000-30-081-000	Special Program	Audio Visual	\$ 500
10-1200-752-000-30-081-000	Special Program	New Equipment	\$ 1,000
10-1410-612-000-30-081-000	Driver's Ed	Teacher Supplies	\$ 500
10-2120-580-000-30-081-000	Guidance Services	Field Trip	\$ 2,000
10-2120-599-000-30-081-000	Guidance Services	Contracted Services	\$ 47,650
10-2120-611-000-30-081-000	Guidance Services	Material/Supplies	\$ 5,000
10-2250-640-000-30-081-000	Library Services	Books	\$ 16,600
10-2271-329-000-30-081-000	Staff Development	Substitutes	\$ 12,000
10-2271-360-000-30-081-000	Staff Development	Conferences	\$ 12,000
10-2440-611-000-30-081-000	Nursing Services	Material/Supplies	\$ 1,000
10-2834-360-000-30-081-000	Staff Development	Non-Instr. Staff Development	\$ 2,000
10-3200-599-000-30-081-000	Student Activities	Miscellaneous	\$ 9,000
SUSQUEHANNOCK HIGH SCHOOL TOTAL			\$ 335,893

SOUTHERN YORK COUNTY SCHOOL DISTRICT		
TECHNOLOGY BUDGET		
Account Number	Description	Amount
10-2818-390-000-00-016	PROFESSIONAL SERVICES	45,000
10-2818-438-000-00-016	EQUIPMENT MAINTENANCE	62,900
10-2818-438-000-00-017	CHROMEBOOK MAINTENANCE	25,000
10-2818-438-000-00-017	SOFTWARE MAINTENANCE	53,500
10-2834-360-000-00-016	PROFESSIONAL DEVELOPMENT	7,200
10-2818-580-000-00-016	STAFF MILEAGE / WORKSHOPS	3,000
10-2818-650-000-00-016	NON-CAPITAL EQUIPMENT	76,500
10-2818-658-000-00-016	NETWORK INFRASTRUCTURE - SOFTWARE LICENSING	123,300
10-2818-658-000-00-017	INFORMATION SYSTEMS - SOFTWARE LICENSING	139,350
10-2818-756-000-00-016	NEW EQUIPMENT/CHROMEBOOKS	230,000
10-2818-766-000-00-019	VIDEO PRODUCTION - REPLACEMENT EQUIPMENT	10,000
	TECHNOLOGY BUDGET TOTAL	775,750

SOUTHERN YORK COUNTY SCHOOL DISTRICT CAPITAL IMPROVEMENT PLAN		
BLD	ACTIVE PROJECTS - ALREADY FUNDED	EST COST
SHS	REPLACE PRESS BOX (INSTALLMENT 2 OF 2)	\$ 250,000
SHS	REPLACEMENT OF TWO ARTIFICIAL TURF FIELDS (INSTALLMENTS 1,2, AND 3 OF 10)	\$ 360,000
SHS	ROOFTOP VENTILATION (RADON)	\$ 23,270
DIST	WALK-IN REFRIGERATORS AND FREEZERS (PART 1)	\$ 20,000
FES	REPLACE FLAGPOLE	\$ 10,000
DIST	SAFETY AND SECURITY PROJECTS	\$ 129,500
	SUBTOTAL	\$ 792,770
BLD	2023-2024 PROJECT DESCRIPTION	EST COST
SHS	REPLACEMENT OF TWO ARTIFICIAL TURF FIELDS (INSTALLMENT 4 OF 10)	\$ 120,000
SHS	ATHLETIC THROWING PADS (NET OF \$7,500 DONATION)	\$ 24,400
DIST	HISTORICAL SCHOOL HOUSE UPDATES	\$ 95,000
DIST	WALK-IN REFRIGERATOR/FREEZER (PART 2)	\$ 20,000
SHS	TRACK SOUND SYSTEM	\$ 20,000
DIST	MAIN CAMPUS SIGNAGE	\$ 50,000
SHS	BASEBALL FIELD SCOREBOARD	\$ 12,000
SMS	SOUTHERN MIDDLE SCHOOL SIGN	\$ 3,650
DIST	SAFETY GRANT PROJECT (FUNDED THROUGH PCCD GRANT & CAPITAL RESERVE)	\$ 286,745
	SUBTOTAL	\$ 631,795

The District also has a Safety and Security plan, which is confidential.

While normally the capital improvement plan is five years, during the renovation projects this plan has been reduced to make the projects the priority.

The long-term capital plan includes greatest needs projects including district-owned sewer and renovation of Susquehannock High School, Shrewsbury Elementary School, Southern Elementary School, and Southern Middle School.