SOUTHERN YORK COUNTY SCHOOL DISTRICT

3280 Fissels Church Road

Glen Rock, PA 17327

GENERAL FUND BUDGET

2024 – 2025

Proposed Budget Approved: April 11, 2024

Final Budget Approved: May 16, 2024

SOUTHERN YORK COUNTY SCHOOL DISTRICT

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Dr. Robert Van Vorst	Shrewsbury Elementary Asst. Principal
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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% x (0.75 + 0.6000) = 2.3%.

The adjusted index for Southern York County School District and the associated tax increase 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	19.91	4.1%	5.1%	0%
2024-25	(1)	5.3%	6.7%	(1)

Over the last ten years, the District's average tax rate increase was 1.30% compared to a PDE adjusted index of 3.28%. Over the last five years, the District's average tax rate increase was 0.54% compared to the PDE adjusted index of 3.82%.

(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 6.7%; therefore, the maximum allowable increase is 6.7%.

2024-2025 Budget

Executive Summary

Southern York County School District is pleased to present a proposed budget for the 2024-25 fiscal year that does not include a tax increase.

Preparation of the proposed 2024-2025 budget began in early fall 2023 by district administration. Budget information was presented to the Board of Education in November 2023 with a recommendation that the board approve a resolution not to raise taxes above the PDE index of 6.7%. The Board approved this resolution in December 2023, allowing the district to follow a traditional budget process of approval of a proposed budget in April 2024 and approval of a final budget in May 2024.

The 2024-2025 budget is different from recent budgets as 2024-2025 represents the first year without significant federal ESSER funding. As a result, the overall expenditure budget increased by only $753,000 or about 1.15%, and revenues increased by about $835,000 or about 1.34%. The primary drivers of the expenditure changes are summarized below.

Salaries	$ 772,000
Retirement	$ 227,000
Medical Insurance	$ 602,000
Student Transportation	$ 125,000
Liability Insurance	$ 145,000
	$ 1,871,000
Supplies/Equipment	$ (1,214,000)
All Other	$ 96,000
	$ 753,000

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 (68.6%) is salary and benefits for its dedicated staff. The district, like many organizations, is facing the significant challenge of retaining qualified staff. Due to the great partnership we have with our professional staff, we were able to successfully negotiate a new professional staff contract that begins July 1, 2024 and has a focus on staff retention and attraction. We are currently working collaboratively with our support association on a new contract with the same emphasis of staff retention and attraction.

Southern York County School District also analyzes class sizes and personnel every year to determine the staffing 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 2024-25 budget, there are the same number of staff positions as the current year budget, except for a half-time position that will

be filled with contracted services. The budget includes one position available for enrollment needs.

The district's revenues are comprised of 66% local revenues, 33% state revenue, and 1% federal revenue. Real estate taxes account for 52.41% of all revenues. This budget includes a large decrease in federal funding, offset by larger increases in both local and state revenues.

The 2024-2025 budget presented has no tax increase for next 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. Recent budget presentations and documents are also on this site.

District	Millage 2023-24
York City	36.7579
Northeastern	26.9100
Dallastown	25.6861
York Suburban	25.6858
Eastern	25.1800
Dover	24.3070
West York	24.2238
Spring Grove	24.0922
Hanover	23.0600
South Western	22.4000
Red Lion	22.2791
South Eastern	22.2503
Central	21.8700
Southern 24-25 0% (**Proposed**)	19.9100
Southern (Current)	19.9100
Southern 24-25 6.68% (**MAX**)	21.2400

Use of Fund Balance:

Expenditures exceed revenues by $2,415,477, and the budget is balanced using fund balance. Based on results from previous years, the district updated its fund balance use methodology. It is recommended that the use of fund balance to balance the budget not exceed a combination of 1% of revenues and 3% of expenditures. Using $2,415,477 of fund balance to balance the budget will be in line with the new recommended fund balance use methodology.

Budgeted Revenues, Use of Fund Balance, & Expenditures:					
	2024-25 Budget	**2023-2024 Projected**	**2023-2024 Budget**	**2022-2023 Actual**	**2021-2022 Actual**
Total Revenue	$64,012,657	$65,191,047	$63,167,741	$63,269,174	$59,970,722
Use of Fund Balance	$2,415,477	$0	$2,507,190	$0	$0
	$66,428,134	$65,191,047	$65,674,931	$63,269,174	$59,970,722
Total Expenditures	$66,428,134	$62,214,528	$65,674,931	$60,270,628	$57,035,749
Surplus/(deficit)	$0	$2,976,519	$0	$2,998,546	$2,934,973

Fund balance in excess of 5% has been reserved for future capital projects to reduce the overall debt needed to complete projects.

Local Revenues

Account Code	Account Description	2024-25 Budget	2023-24 Projected	2023-24 Budget	2022-23 Actual	2021-22 Actual
10-6111-000	REAL ESTATE CURRENT	$32,189,253	$32,121,707	$32,118,974	$32,199,875	$32,052,856
10-6111-000	REAL ESTATE - PROPERTY TAX CREDITS	-$155,000	-$135,000	-$155,000	-$105,448	-$99,302
10-6112-000	REAL ESTATE INTERIM	$350,000	$350,000	$350,000	$323,935	$339,899
10-6113-000	PUBLIC UTILITY REALTY TAX	$35,000	$34,754	$35,000	$36,751	$37,012
10-6114-000	PAYMENT IN LIEU OF TAXES	$0	$0	$0	$145	$1,156
10-6151-000	ACT 511 EARNED INCOME TAXES	$6,478,536	$6,289,841	$5,800,000	$6,324,748	$5,273,184
10-6153-000	REALTY TRANSFER TAX	$550,000	$550,000	$550,000	$652,895	$805,835
10-6411-000	DELINQUENT TAXES-REAL ESTATE	$350,000	$355,000	$400,000	$355,054	$258,940
10-6451-000	DELINQUENT TAXES-EARNED INCOME	$250,000	$225,000	$225,000	$348,585	$221,252
10-6510-000	EARNINGS - TEMPORARY INVESTMENTS	$1,100,000	$1,575,000	$720,000	$1,090,847	$53,487
10-671X-000	REVENUE - ATHLETICS	$49,100	$49,100	$49,100	$46,447	$48,858
10-674X-000	REVENUE - FEES	$80,000	$80,000	$80,000	$75,700	$77,031
10-683X-000	FEDERAL PASS THROUGH LIU	$740,000	$753,790	$740,000	$799,082	$941,973
10-6910-000	RENTAL-SCHOOLS & FACILITIES	$60,000	$60,000	$60,000	$48,261	$56,815
10-692X-000	DONATIONS / LOCAL GRANTS	$50,000	$50,000	$50,000	$38,082	$76,031
10-694X-000	TUITION / FEES	$25,000	$25,000	$25,000	$4,629	$16,077
10-699X-000	MISCELLANEOUS LOCAL REVENUE	$22,851	$23,000	$22,850	$37,895	$22,220
TOTAL LOCAL REVENUE		**$42,174,740**	**$42,407,192**	**$41,070,924**	**$42,277,483**	**$40,183,324**

The real estate current amount includes no tax increase for 2024-25. The current rate of 19.91 mills continues to be the lowest tax rate 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). Prior to the 2023-24 budget, these amounts were shown net with the Real Estate Current line.

Act 511 Earned Income Taxes are collected by the York Adams Tax Bureau. Due to a timing difference, a large receipt could not be included in 2021-22, which makes the 2022-23 tax receipts look unusually high. The majority of the tax is not received until May or later.

State Revenues

Account Code	Account Description	2024-25 Budget	2023-24 Projected	2023-24 Budget	2022-23 Actual	2021-22 Actual
10-7110-000	CO OF PA-BASIC EDUCATION	$9,631,729	$9,435,668	$8,867,179	$8,758,446	$8,291,152
10-7140-000	CO OF PA-CHARTER SCHOOLS	$0	$0	$0	$0	$0
10-7160-000	CO OF PA-COURT PLACED CHILDREN	$48,010	$48,010	$47,361	$48,010	$47,361
10-7271-000	CO OF PA-SPECIAL EDUCATION	$2,365,344	$2,261,516	$2,207,500	$2,158,424	$1,969,763
10-7310-000	CO OF PA-TRANSPORTATION	$993,613	$993,613	$964,022	$940,116	$1,018,877
10-7320-000	CO OF PA-RENTAL/SINKING FUND	$294,355	$320,623	$320,184	$319,477	$246,180
10-7330-000	CO OF PA-HEALTH SERVICES	$54,895	$54,895	$56,548	$56,548	$55,611
10-7340-000	CO OF PA-PROPERTY TAX REDUCTION	$1,606,788	$1,340,158	$1,340,158	$1,335,622	$1,060,525
10-7360-000	CO OF PA-SAFETY GRANTS	$145,422	$239,457	$231,989	$229,461	$134,858
10-7505-000	CO OF PA-ACCOUNTABILITY GRANTS	$386,378	$386,378	$386,378	$386,378	$386,378
10-7599-000	CO OF PA- OTHER GRANTS	$0	$15,000	$0	$0	$0
10-7810-000	CO OF PA-STATE SHARE FICA	$1,057,262	$1,014,614	$1,050,794	$935,564	$918,926
10-7820-000	CO OF PA-STATE SHARE PSERS	$4,685,124	$4,509,397	$4,572,652	$4,474,726	$4,341,100
TOTAL STATE REVENUE		**$21,268,920**	**$20,619,329**	**$20,044,765**	**$19,642,772**	**$18,470,731**

The basic education subsidy and special education subsidy are based on Actual 2023-24 revenue estimates increased by the share included in Governor Shapiro's budget for 2024-25. This does not include potential additional funding relating to the state's adequacy and tax equity supplement. Changes for social security (FICA) and retirement (PSERS) are based upon the changes in salaries and the change in the retirement rate.

Safety grant funding represents programs awarded through the Pennsylvania Commission on Crime and Delinquency that were in the 2023-24 state budget that can be used through December 2025.

Federal and Other Revenues

Account Code	Account Description	2024-25 Budget	2023-24 Projected	2023-24 Budget	2022-23 Actual	2021-22 Actual
10-8514-000	FEDERAL-TITLE I-READING	$363,255	$363,255	$290,543	$322,294	$352,247
10-8515-000	FEDERAL-TITLE IIA-IMPROV TEACH	$65,465	$65,465	$57,542	$56,030	$72,655
10-8517-000	FEDERAL-TITLE IV	$25,277	$25,277	$25,549	$25,292	$27,534
10-8741-986	CARES ACT - ESSER I FUNDS	$0	$0	$0	$0	$581
10-8743-989	CRRSA ACT - ESSER II FUNDS	$0	$46,164	$0	$343,960	$734,682
10-8744-990	ARP - ESSER III FUNDS	$115,000	$1,498,671	$1,613,671	$535,356	$82,819
10-8747-993	ARP ESSER - ECF FUNDING	$0	$2,448	$0	$0	$0
10-8749-987	CARES ACT - SAFETY AND SECURITY FUNDS	$0	$0	$0	$0	$0
10-875X-99X	ARP ESSER - SET ASIDE FUNDING	$0	$64,747	$64,747	$65,987	$46,149
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		**$568,997**	**$2,066,027**	**$2,052,052**	**$1,348,919**	**$1,316,667**
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	$98,499	$0	$0	$0
TOTAL REVENUE		**$64,012,657**	**$65,191,047**	**$63,167,741**	**$63,269,174**	**$59,970,722**

We directly receive grant funding from the Federal government for Title I, Title II, and Title IV. The 2024-25 budgeted amounts represent our 2023-24 projected funding.

The 2023-24 fiscal year represents the final full year that grant revenues from the Elementary and Secondary School Emergency Relief (ESSER) fund may be spent. The amount for ESSER funding in the 2024-25 fiscal year represents the planned run-out spending of this funding for the District. 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 with an emphasis placed on minimal budget impact once the funds ended.

Summary of Total Revenues

Type of Revenue	2024-25 Budget	2023-24 Projected	2023-24 Budget	2022-23 Actual	2021-22 Actual
Local Revenue	$42,174,740	$42,407,192	$41,070,924	$42,277,483	$40,183,324
State Revenue	$21,268,920	$20,619,329	$20,044,765	$19,642,772	$18,470,731
Federal Revenue	$568,997	$2,066,027	$2,052,052	$1,348,919	$1,316,667
Other Revenue	$0	$98,499	$0	$0	$0
Total Revenue	**$64,012,657**	**$65,191,047**	**$63,167,741**	**$63,269,174**	**$59,970,722**
Use of Fund Balance	$2,415,477	$0	$2,507,190	$0	$0
Total Revenue & Fund Balance Use	**$66,428,134**	**$65,191,047**	**$65,674,931**	**$63,269,174**	**$59,970,722**

Expenditures and Other Financing Uses

1100 - Regular Programs - Elementary / Secondary

Object	Account Description	2024-2025 Budget	2023-2024 Projected	2023-2024 Budget	2022-2023 Actual	2021-2022 Actual
100	SALARIES	$14,252,215	$13,726,936	$13,984,709	$13,592,272	$13,491,446
200	BENEFITS	$8,536,006	$8,171,318	$8,319,117	$7,940,703	$7,839,241
300	PURCHASED PROF & TECHNICAL SVCS	$399,991	$376,914	$397,887	$386,981	$250,322
400	PURCHASED PROPERTY SERVICES	$94,745	$81,052	$94,505	$88,694	$42,384
500	OTHER PURCHASED SERVICES	$867,971	$916,315	$937,366	$853,320	$705,232
600	SUPPLIES	$904,131	$941,343	$1,283,596	$986,904	$785,032
700	PROPERTY	$54,743	$58,037	$61,643	$75,577	$53,229
800	OTHER OBJECTS	$6,100	$3,170	$10,300	$480	$385
		$25,115,902	$24,275,085	$25,089,123	$23,924,932	$23,167,270

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 increase in salary and benefits relates to employee changes net with contractually negotiated salary increases. The District has experienced increases in our medical insurance rate, which is reflected in the benefits line.

In 2023-24, the salary and benefits for a regular instruction position at the high school was reclassified to gifted education (1200 subcategory) and Career and College counselor (2100 subcategory). In the 2024-25 budget, a middle school reading specialist position was split with the middle school library. As a result, 50% of the salary and benefits for this employee have been reclassified to the 2250 subcategory - Library. (Reclassification)

The large decrease in supplies relates to one-time expenditures that came from the District's utilization of ESSER grant funding.

Expenditures and Other Financing Uses

1200 - Special Programs - Elementary / Secondary

Object	Account Description	2024-2025 Budget	2023-2024 Projected	2023-2024 Budget	2022-2023 Actual	2021-2022 Actual
100	SALARIES	$3,917,998	$3,494,302	$3,805,979	$3,386,805	$3,289,133
200	BENEFITS	$2,628,186	$2,254,516	$2,439,941	$2,151,297	$2,046,386
300	PURCHASED PROF & TECHNICAL SVCS	$963,967	$769,603	$1,088,153	$865,465	$1,015,396
400	PURCHASED PROPERTY SERVICES	$0	$0	$0	$0	$0
500	OTHER PURCHASED SERVICES	$2,219,133	$2,113,855	$2,077,260	$2,041,748	$1,557,810
600	SUPPLIES	$45,984	$45,684	$45,684	$50,391	$17,109
700	PROPERTY	$6,000	$0	$0	$0	$0
800	OTHER OBJECTS	$0	$0	$0	$0	$0
		$9,781,268	$8,677,960	$9,457,017	$8,495,705	$7,925,834

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 primarily relates to contractually negotiated salary increases. This increase is offset with the removal of a part-time deaf and hard of hearing teacher position, which has been vacant. During 2023-24, the district has been utilizing contracted services for this need.

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).

The main increase in object 500 is due to increases in cyber charter school tuition and placement of students in private schools. Conversely, the tuition for York School of Technology has decreased based on student needs. 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	2024-2025 Budget	2023-2024 Projected	2023-2024 Budget	2022-2023 Actual	2021-2022 Actual
100	SALARIES					
200	BENEFITS					
300	PURCHASED PROF & TECHNICAL SVCS					
400	PURCHASED PROPERTY SERVICES					
500	OTHER PURCHASED SERVICES	$1,094,438	$1,089,410	$1,170,595	$1,091,274	$934,053
600	SUPPLIES					
700	PROPERTY					
800	OTHER OBJECTS					
		$1,094,438	$1,089,410	$1,170,595	$1,091,274	$934,053

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.

The category other purchased services includes tuition for 71 students (23-24 Budget was 72 students) to attend York School of Technology and Southern York County School District's portion of the York School of Technology debt payments. There is also a decrease of $53,000 in the amount of debt payment made by the District when comparing 2024-25 to 2023-24.

Expenditures and Other Financing Uses

1400 - Other Instructional Programs

Object	Account Description	2024-2025 Budget	2023-2024 Projected	2023-2024 Budget	2022-2023 Actual	2021-2022 Actual
100	SALARIES	$12,795	$40,871	$70,289	$45,629	$30,903
200	BENEFITS	$4,273	$15,696	$27,101	$19,506	$12,344
300	PURCHASED PROF & TECHNICAL SVCS	$22,850	$7,650	$22,850	$7,804	$4,705
400	PURCHASED PROPERTY SERVICES	$0	$0	$0	$0	$0
500	OTHER PURCHASED SERVICES	$65,000	$37,320	$65,000	$26,653	$29,035
600	SUPPLIES	$500	$2,508	$7,145	$1,671	$0
700	PROPERTY	$0	$0	$0	$0	$0
800	OTHER OBJECTS	$0	$0	$0	$0	$0
		$105,418	$104,045	$192,385	$101,264	$76,986

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 2023-24, 2022-23, and 2021-22 primarily relate to summer school and afterschool programming the school district offered using Federal ESSER funding. These programs are not being offered in 2024-25.

The salary and benefits remaining in 2024-25 include those for homebound instruction, tutoring, and afterschool alternative education programming.

Expenditures and Other Financing Uses

1500 - Nonpublic School Programs

Object	Account Description	2024-2025 Budget	2023-2024 Projected	2023-2024 Budget	2022-2023 Actual	2021-2022 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	$1,700	$1,871	$1,000	$1,625	$2,427
700	PROPERTY	$0	$0	$0	$0	$0
800	OTHER OBJECTS	$0	$0	$0	$0	$0
		$1,700	$1,871	$1,000	$1,625	$2,427

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.

Expenditures and Other Financing Uses

1700 - Community College Ed Programs

Object	Account Description	2024-2025 Budget	2023-2024 Projected	2023-2024 Budget	2022-2023 Actual	2021-2022 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	$24,500	$40,000	$12,875	$11,500
600	SUPPLIES	$0	$0	$0	$0	$0
700	PROPERTY	$0	$0	$0	$0	$0
800	OTHER OBJECTS	$0	$0	$0	$0	$0
		$40,000	$24,500	$40,000	$12,875	$11,500

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. This budget also includes the EMT certification course provided in conjunction with HACC. This is program offering continues to be popular for high school students.

Students in the HACC Academy have the opportunity to complete courses in Automotive Technology, Nursing Aide, Welding, Patient Care Concepts, and Industrial Technology. Participating students will receive entry-level career certifications while still completing academic core classes at Susquehannock High School.

Expenditures and Other Financing Uses

2100 - Support Services - Student

Object	Account Description	2024-2025 Budget	2023-2024 Projected	2023-2024 Budget	2022-2023 Actual	2021-2022 Actual
100	SALARIES	$1,649,707	$1,560,287	$1,560,098	$1,435,035	$1,260,719
200	BENEFITS	$1,010,432	$890,083	$946,923	$866,235	$754,819
300	PURCHASED PROF & TECHNICAL SVCS	$2,826	$79,368	$68,971	$48,778	$0
400	PURCHASED PROPERTY SERVICES	$0	$0	$0	$0	$0
500	OTHER PURCHASED SERVICES	$71,750	$52,448	$72,750	$49,991	$58,463
600	SUPPLIES	$7,270	$13,530	$18,792	$5,155	$4,874
700	PROPERTY	$0	$0	$0	$0	$0
800	OTHER OBJECTS	$0	$0	$0	$0	$0
		$2,741,985	$2,595,716	$2,667,534	$2,405,193	$2,078,876

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.

The increase in budget for salaries, over the contracted salary increase, relates to a Career and College counselor position that is split with gifted student education. This position in the 2023-24 budget was originally a regular instruction position (1100) (Reclassification).

Included in this function are the salary and benefits for a school psychologist and school social worker position, which are both funded in part through the Pennsylvania Commission on Crime and Delinquency grant.

The large decrease in the purchased professional services is for the “Check and Connect” program, which was an ESSER funded program that is not being continued.

Expenditures and Other Financing Uses

2200 - Support Services - Instructional Staff

Object	Account Description	2024-2025 Budget	2023-2024 Projected	2023-2024 Budget	2022-2023 Actual	2021-2022 Actual
100	SALARIES	$1,178,007	$1,180,294	$1,243,504	$1,095,938	$1,071,203
200	BENEFITS	$904,775	$828,654	$896,951	$806,693	$782,442
300	PURCHASED PROF & TECHNICAL SVCS	$109,520	$140,401	$193,410	$150,327	$117,462
400	PURCHASED PROPERTY SERVICES	$0	$0	$0	$0	$0
500	OTHER PURCHASED SERVICES	$1,000	$1,000	$1,000	$1,635	$429
600	SUPPLIES	$78,914	$80,714	$80,714	$82,358	$79,964
700	PROPERTY	$0	$0	$0	$0	$0
800	OTHER OBJECTS	$0	$0	$0	$124	$0
		$2,272,216	$2,231,063	$2,415,579	$2,137,075	$2,051,500

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 (100s) and professional development (300s) relate to one-time salary and professional development expenditures that were paid for using Federal ESSER Funding for the implementation of a new reading program and various other professional development opportunities for our instructional staff.

Expenditures and Other Financing Uses

2300 - Support Services - Administration

Object	Account Description	2024-2025 Budget	2023-2024 Projected	2023-2024 Budget	2022-2023 Actual	2021-2022 Actual
100	SALARIES	$2,391,927	$2,218,705	$2,267,805	$2,076,635	$2,133,584
200	BENEFITS	$1,440,772	$1,353,898	$1,321,923	$1,201,219	$1,223,787
300	PURCHASED PROF & TECHNICAL SVCS	$263,013	$211,080	$240,562	$210,227	$204,316
400	PURCHASED PROPERTY SERVICES	$0	$0	$0	$0	$0
500	OTHER PURCHASED SERVICES	$131,321	$81,167	$99,998	$84,537	$72,921
600	SUPPLIES	$10,100	$8,715	$10,100	$5,027	$3,994
700	PROPERTY	$0	$0	$0	$0	$0
800	OTHER OBJECTS	$0	$0	$0	$2,945	$0
		$4,237,133	$3,873,565	$3,940,388	$3,580,590	$3,638,602

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.

Salaries include both administrative and support personnel. The support personnel salaries include an adjustment to wages to reflect the current labor market.

The increase in the 300 object-code represents an increase in the fee paid by the District to the York Adams Tax Bureau to collect the District's earned income taxes. Since there was a significant increase in the budget for Earned Income Taxes (10-6151) there is an increase in tax collection fees, as they are a percent of the amount collected.

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	2024-2025 Budget	2023-2024 Projected	2023-2024 Budget	2022-2023 Actual	2021-2022 Actual
100	SALARIES	$494,124	$472,820	$465,481	$448,257	$430,717
200	BENEFITS	$322,413	$307,944	$298,892	$283,421	$269,653
300	PURCHASED PROF & TECHNICAL SVCS	$425,565	$408,483	$253,483	$303,652	$199,227
400	PURCHASED PROPERTY SERVICES	$1,500	$1,485	$1,500	$1,365	$1,265
500	OTHER PURCHASED SERVICES	$0	$0	$0	$0	$0
600	SUPPLIES	$7,000	$8,934	$7,000	$4,359	$2,591
700	PROPERTY	$0	$0	$0	$0	$0
800	OTHER OBJECTS	$0	$0	$0	$0	$0
		$1,250,602	$1,199,666	$1,026,356	$1,041,053	$903,453

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.

Beginning in the 2023-24 school year, the District contracted nursing services based on student needs. This is reflected in the 300-object series and continues to the 2024-25 budget year.

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	2024-2025 Budget	2023-2024 Projected	2023-2024 Budget	2022-2023 Actual	2021-2022 Actual
100	SALARIES	$734,109	$698,510	$694,474	$647,918	$611,150
200	BENEFITS	$466,958	$445,637	$437,779	$395,783	$376,350
300	PURCHASED PROF & TECHNICAL SVCS	$48,490	$46,359	$46,359	$46,945	$39,776
400	PURCHASED PROPERTY SERVICES	$9,000	$9,000	$9,000	$7,191	$6,652
500	OTHER PURCHASED SERVICES	$233,390	$177,410	$174,540	$145,553	$135,868
600	SUPPLIES	$25,400	$24,000	$24,400	$22,311	$13,631
700	PROPERTY	$0	$0	$0	$0	$0
800	OTHER OBJECTS	$3,500	$3,000	$3,000	$2,873	$2,082
		$1,520,847	$1,403,916	$1,389,552	$1,268,574	$1,185,508

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.

Salaries include both administrative and support personnel. The support personnel salaries include an adjustment to wages to reflect the current labor market.

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	2024-2025 Budget	2023-2024 Projected	2023-2024 Budget	2022-2023 Actual	2021-2022 Actual
100	SALARIES	$2,152,372	$1,908,521	$1,966,674	$1,710,320	$1,667,378
200	BENEFITS	$1,382,691	$1,180,452	$1,252,977	$1,097,120	$1,077,178
300	PURCHASED PROF & TECHNICAL SVCS	$178,263	$171,238	$171,238	$195,741	$150,190
400	PURCHASED PROPERTY SERVICES	$676,707	$619,769	$626,707	$446,950	$510,546
500	OTHER PURCHASED SERVICES	$235,011	$165,163	$174,558	$151,306	$121,787
600	SUPPLIES	$1,235,706	$1,187,295	$1,267,581	$1,021,516	$1,069,587
700	PROPERTY	$50,000	$438,919	$434,850	$441,334	$44,858
800	OTHER OBJECTS	$0	$0	$0	$0	$0
		$5,910,750	$5,671,357	$5,894,585	$5,064,288	$4,641,523

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.

Salaries include both administrative and support personnel. The support personnel salaries include an adjustment to wages to reflect the current labor market.

The large decrease in property for the 2024-25 budget year represents one-time equipment expenditures relating to the purchase of safety equipment funded in part through a PCCD Physical Safety grant as well as equipment purchases funded through the ESSER III grant.

Expenditures and Other Financing Uses

2700 - Student Transportation Services

Object	Account Description	2024-2025 Budget	2023-2024 Projected	2023-2024 Budget	2022-2023 Actual	2021-2022 Actual
100	SALARIES	$110,346	$103,080	$106,266	$97,628	$80,251
200	BENEFITS	$80,717	$70,456	$66,265	$69,958	$58,504
300	PURCHASED PROF & TECHNICAL SVCS	$0	$0	$0	$0	$0
400	PURCHASED PROPERTY SERVICES	$0	$0	$0	$0	$0
500	OTHER PURCHASED SERVICES	$2,664,706	$2,496,821	$2,570,584	$2,398,517	$2,186,021
600	SUPPLIES	$227,250	$213,266	$227,000	$238,743	$101,995
700	PROPERTY	$0	$0	$0	$0	$0
800	OTHER OBJECTS	$0	$0	$0	$0	$0
		$3,083,019	$2,883,623	$2,970,115	$2,804,846	$2,426,771

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 2022-23, the Coordinator's salary and benefits were split between this function and Technology.

Expenditures and Other Financing Uses

2800 - Support Services - Central

Object	Account Description	2024-2025 Budget	2023-2024 Projected	2023-2024 Budget	2022-2023 Actual	2021-2022 Actual
100	SALARIES	$562,265	$526,387	$532,234	$497,040	$466,734
200	BENEFITS	$420,610	$382,580	$399,849	$341,153	$339,303
300	PURCHASED PROF & TECHNICAL SVCS	$70,200	$47,230	$77,900	$15,900	$21,592
400	PURCHASED PROPERTY SERVICES	$130,000	$136,332	$141,400	$141,791	$149,249
500	OTHER PURCHASED SERVICES	$9,200	$9,200	$9,200	$14,228	$17,093
600	SUPPLIES	$364,200	$314,895	$339,150	$356,906	$347,173
700	PROPERTY	$310,000	$704,191	$651,200	$122,171	$138,512
800	OTHER OBJECTS	$800	$685	$800	$465	$220
		$1,867,275	$2,121,500	$2,151,733	$1,489,655	$1,479,876

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.

Beginning in the 2022-23 school year, 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.

The large decrease in the property line represents a large purchase of student Chromebooks, funded in part through the ESSER grant during the 2023-24 year.

Expenditures and Other Financing Uses

2900 - Other Support Services

Object	Account Description	2024-2025 Budget	2023-2024 Projected	2023-2024 Budget	2022-2023 Actual	2021-2022 Actual
100	SALARIES					
200	BENEFITS					
300	PURCHASED PROF & TECHNICAL SVCS					
400	PURCHASED PROPERTY SERVICES					
500	OTHER PURCHASED SERVICES	$6,000	$5,401	$6,000	$5,297	$5,418
600	SUPPLIES					
700	PROPERTY					
800	OTHER OBJECTS					
		$6,000	$5,401	$6,000	$5,297	$5,418

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	2024-2025 Budget	2023-2024 Projected	2023-2024 Budget	2022-2023 Actual	2021-2022 Actual
100	SALARIES	$597,111	$550,636	$583,676	$526,890	$511,603
200	BENEFITS	$281,724	$257,649	$237,905	$233,430	$225,240
300	PURCHASED PROF & TECHNICAL SVCS	$48,800	$47,500	$47,500	$43,750	$40,998
400	PURCHASED PROPERTY SERVICES	$21,000	$21,900	$21,900	$23,830	$16,117
500	OTHER PURCHASED SERVICES	$226,131	$189,914	$191,290	$186,783	$172,709
600	SUPPLIES	$65,379	$71,010	$71,010	$67,390	$73,132
700	PROPERTY	$19,400	$24,000	$24,060	$12,339	$10,415
800	OTHER OBJECTS	$26,345	$25,845	$21,845	$36,498	$21,400
		$1,285,890	$1,188,454	$1,199,186	$1,130,910	$1,071,614

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 large increase in the 500 object-series primarily relates to athletic transportation costs.

Expenditures and Other Financing Uses

3300 - Community Services

Object	Account Description	2024-2025 Budget	2023-2024 Projected	2023-2024 Budget	2022-2023 Actual	2021-2022 Actual
100	SALARIES	$8,800	$0	$8,800	$0	$0
200	BENEFITS	$3,573	$0	$3,665	$0	$0
300	PURCHASED PROF & TECHNICAL SVCS	$3,500	$0	$3,500	$0	$0
400	PURCHASED PROPERTY SERVICES	$0	$0	$0	$0	$0
500	OTHER PURCHASED SERVICES	$6,657	$6,500	$6,657	$3,615	$3,450
600	SUPPLIES	$1,000	$4,850	$1,000	$1,205	$0
700	PROPERTY	$0	$0	$0	$0	$0
800	OTHER OBJECTS	$0	$0	$0	$0	$9,964
		$23,530	$11,350	$23,622	$4,820	$13,414

3300 – Community Services

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

The District is the recipient of homeless set-aside grant funding from both Title I and ARP ESSER funding. Depending on the items being purchased, they are classified in this account series, primarily in the 500 or 600 objects.

Expenditures and Other Financing Uses

5100 - Other Expenditures and Financing Uses

Object	Account Description	2024-2025 Budget	2023-2024 Projected	2023-2024 Budget	2022-2023 Actual	2021-2022 Actual
800/900	OTHER OBJECTS	$0	$800	$0	$50,042	$257,063
		$0	$800	$0	$50,042	$257,063

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	2024-2025 Budget	2023-2024 Projected	2023-2024 Budget	2022-2023 Actual	2021-2022 Actual
800	OTHER OBJECTS					
900	OTHER USES OF FUNDS	$5,790,161	$4,855,246	$5,740,161	$5,660,611	$5,164,061
		$5,790,161	$4,855,246	$5,740,161	$5,660,611	$5,164,061

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 2024-25 has been budgeted for $5,604,061 (level funded), which includes millage put in place in prior years for future building renovation projects. The difference between the budget of $5.6 million and the District's current debt service of $4.8 million represents the additional millage that has been put in place for future capital project needs as part of the long-term capital plan. The 2024-25 budget does not include any additional millage. The District is currently determining the projects of greatest need.

The retirement fund transfer was increased to $150,000 for the 2024-25 fiscal year, up from $100,000, relating to the increase in negotiated benefits to promote staff retainage.

The cafeteria fund transfer is $36,100, which is required to cover repairs and maintenance needs in the cafeteria, as needed.

Expenditures and Other Financing Uses

Object	Account Description	2024-2025 Budget	2023-2024 Projected	2023-2024 Budget	2022-2023 Actual	2021-2022 Actual
800	OTHER OBJECTS	$300,000	$0	$300,000	$0	$0
		$300,000	$0	$300,000	$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

		2024-2025 Budget	2023-2024 Projected	2023-2024 Budget	2022-2023 Actual	2021-2022 Actual
1100	Regular Programs - Elementary / Secondary	$25,115,902	$24,275,085	$25,089,123	$23,924,932	$23,167,270
1200	Special Programs - Elementary / Secondary	$9,781,268	$8,677,960	$9,457,017	$8,495,705	$7,925,834
1300	Vocational Education	$1,094,438	$1,089,410	$1,170,595	$1,091,274	$934,053
1400	Other Instructional Programs	$105,418	$104,045	$192,385	$101,264	$76,986
1500	Nonpublic School Programs	$1,700	$1,871	$1,000	$1,625	$2,427
1700	Community College Ed Programs	$40,000	$24,500	$40,000	$12,875	$11,500
2100	Support Services - Student	$2,741,985	$2,595,716	$2,667,534	$2,405,193	$2,078,876
2200	Support Services - Instructional Staff	$2,272,216	$2,231,063	$2,415,579	$2,137,075	$2,051,500
2300	Support Services - Administration	$4,237,133	$3,873,565	$3,940,388	$3,580,590	$3,638,602
2400	Support Services - Pupil Health	$1,250,602	$1,199,666	$1,026,356	$1,041,053	$903,453
2500	Support Services - Business	$1,520,847	$1,403,916	$1,389,552	$1,268,574	$1,185,508
2600	Operation and Maintenance of Plant Services	$5,910,750	$5,671,357	$5,894,585	$5,064,288	$4,641,523
2700	Student Transportation Services	$3,083,019	$2,883,623	$2,970,115	$2,804,846	$2,426,771
2800	Support Services - Technology	$1,867,275	$2,121,500	$2,151,733	$1,489,655	$1,479,876
2900	Other Support Services	$6,000	$5,401	$6,000	$5,297	$5,418
3200	Student Activities	$1,285,890	$1,188,454	$1,199,186	$1,130,910	$1,071,614
3300	Community Services	$23,530	$11,350	$23,622	$4,820	$13,414
5100	Other Expenditures and Financing Uses	$0	$800	$0	$50,042	$257,063
5200	Interfund Transfers Out of the General Fund	$5,790,161	$4,855,246	$5,740,161	$5,660,611	$5,164,061
5900	Budgetary Reserve	$300,000	$0	$300,000	$0	$0
		$66,428,134	**$62,214,528**	**$65,674,931**	**$60,270,628**	**$57,035,749**

Summary of Expenditures and Other Financing Uses By Object

Total Expenditures and Other Financing Uses By Object

Object	Account Description	2024-2025 Budget	2023-2024 Projected	2022-23 Budget	2022-2023 Actual	2021-2022 Actual
100	SALARIES	$28,061,776	$26,481,349	$27,289,989	$25,560,368	$25,044,821
200	BENEFITS	$17,483,130	$16,158,883	$16,649,288	$15,406,517	$15,005,247
300	PURCHASED PROF & TECHNICAL SVCS	$2,536,985	$2,305,826	$2,611,813	$2,275,570	$2,043,984
400	PURCHASED PROPERTY SERVICES	$932,952	$869,538	$895,012	$709,822	$726,213
500	OTHER PURCHASED SERVICES	$7,871,708	$7,366,424	$7,596,798	$7,067,333	$6,011,788
600	SUPPLIES	$2,974,534	$2,918,615	$3,384,172	$2,845,560	$2,501,508
700	PROPERTY	$440,143	$1,225,147	$1,171,753	$651,421	$247,013
800	OTHER OBJECTS	$336,745	$33,500	$335,945	$93,426	$291,114
900	OTHER USES OF FUNDS	$5,790,161	$4,855,246	$5,740,161	$5,660,611	$5,164,061
		$66,428,134	**$62,214,528**	**$65,674,931**	**$60,270,628**	**$57,035,749**

Supplemental Budget Schedules

2024 – 2025 Budget

Breakdown of Object Codes

Salary Detail

Object	Account Description	2024-25 Budget	2023-24 Budget
111	ADMINISTRATORS	$ 2,651,315	$ 2,564,042
121	PROFESSIONAL TEACHERS	$ 18,786,177	$ 18,434,755
123	TEACHER OTHER SALARIES	$ 160,151	$ 376,444
131	PROFESSIONAL OTHERS	$ 1,346,163	$ 1,286,369
132	NURSE SUBSTITUTES	$ 5,000	$ 5,000
133	COACHES & COCURRICULAR SALARIES	$ 461,379	$ 456,889
141	TECHNICIANS	$ 195,231	$ 180,350
143	TECHNOLOGY - OTHER	$ 11,675	$ 10,596
151	CLERICAL	$ 1,320,238	$ 1,209,442
156	TAX COLLECTOR	$ 33,508	$ 30,735
161	CRAFTS AND TRADES	$ 485,666	$ 441,547
162	SUMMER MAINTENANCE	$ 10,000	$ 8,750
171	CUSTODIAL SALARIES	$ 1,238,653	$ 1,108,642
172	CUSTODIAN SUBSTITUTES	$ 57,600	$ 54,475
173	FACILITY USAGE	$ 30,000	$ 30,000
181	SECURITY	$ 78,067	$ 72,917
191	INSTRUCTIONAL ASSISTANTS	$ 1,186,318	$ 1,014,401
193	OTHER SALARY - INSTRUCT. ASST.	$ 4,635	$ 4,635
		$ 28,061,776	$ 27,289,989

The change in the budget for professional teachers between the two years relates to:

The year-over-year decrease in “teacher other salaries” relates to one-time professional development that occurred in the 2023-24 school year, that was paid for using ESSER funding.

The District has also been working to increase the hourly wages paid to all hourly professionals working for the District. As shown above, there are large year-over-year increases in Objects 141,151,161,171, and 191 as a result of these increases in wages.

Teacher and clerical substitutes remain as contracted services.

Breakdown of Object Codes

Benefits Detail			
Object	Account Description	2024-25 Budget	2023-24 Budget
213	LIFE INSURANCE	$ 25,245	$ 25,194
215	EYE CARE INSURANCE	$ 26,595	$ 25,417
219	OTHER GROUP INSURANCE	$ 2,100	$ 2,100
220	SOCIAL SECURITY CONTRIBUTIONS	$ 2,114,525	$ 2,102,261
230	RETIREMENT CONTRIBUTIONS	$ 9,370,248	$ 9,142,864
240	TUITION REIMBURSEMENT	$ 291,000	$ 291,000
250	UNEMPLOYMENT COMPENSATION	$ 15,000	$ 15,000
260	WORKERS' COMPENSATION	$ 126,866	$ 126,866
271	MEDICAL INSURANCE	$ 5,358,034	$ 4,755,732
272	DENTAL INSURANCE	$ 134,617	$ 143,954
299	OTHER EMPLOYEE BENEFITS	$ 18,900	$ 18,900
		$ 17,483,130	$ 16,649,288

Medical Insurance – Over the last decade, the District has averaged low health insurance increases. However, the last few years have yielded higher than average increases, with a 3.5% increase in 2022-23, a 15% increase in the 2023-2024 year, and a 17% increase for the 2024-25 budget. Employee premium share of medical insurance has also increased in the 2024-25 budget year to a minimum of 6% and maximum of 10% (up from 5%), contingent upon the completion of wellness program activities.

Retirement Contributions – The state mandated rate paid for retirement **decreased** from 34% of payroll to 33.90% of payroll. This is the second decrease in the state mandated pension rate in more than a decade, with the first decrease occurring last year. Despite the small rate decrease, retirement contributions have increased 2.5% since they are a percentage of overall salaries. Mandated retirement contributions have increased by $4.5 million in the last ten years.

Breakdown of Object Codes

Purchased Professional Services			
Object	Account Description	2024-25 Budget	2023-24 Budget
322	PROFESSIONAL ED SVCS - IUS	$ 1,046,046	$ 1,170,232
323	PROFESSIONAL ED SVCS - AGENCY	$ 22,850	$ 22,850
329	CONTRACTED SVCS (SUBSTITUTES)	$ 455,610	$ 461,501
330	PROFESSIONAL ED SVCS - OTHER	$ 492,357	$ 378,885
348	SERVICES - TECHNOLOGY	$ 30,000	$ 28,000
350	SECURITY / SAFETY SERVICES	$ 183,263	$ 176,238
360	PROFESSIONAL DEVELOPMENT	$ 99,521	$ 180,221
390	OTHER SVCS & TAX COLLECTION FEES	$ 207,338	$ 193,886
		$ 2,536,985	$ 2,611,813

The change in budget for Purchased Professional Services relates to:

322: Professional education services for special education students serviced through the Lincoln Intermediate Unit continue 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. The slight decrease relates to a reduced need of substitute coverage for professional development.

330: The increase in professional education services relates to the addition of nursing services based on student needs.

350: Currently, the District contracts with Southern Regional Police Department for police services. Included in the budget are expenditures for one full-time school resource officer and coverage at events.

360: The large decrease in professional development relates to specific professional development in the 2023-24 budget year paid for using ESSER funding.

Breakdown of Object Codes

Purchased Property Services			
Object	Account Description	2024-25 Budget	2023-24 Budget
411	DISPOSAL SERVICES	$ 65,100	$ 45,100
412	SNOW PLOWING SERVICES	$ 30,000	$ 30,000
414	LAWN CARE SERVICES	$ 92,250	$ 62,250
415	LAUNDRY/LINEN/DRY CLEANING	$ 11,000	$ 11,000
424	WATER / SEWAGE	$ 50,400	$ 50,400
431	REPAIRS & MAINT. BUILDINGS	$ 50,250	$ 50,250
432	REPAIRS & MAINT. EQUIPMENT	$ 326,450	$ 327,350
433	REPAIRS & MAINT. VEHICLES	$ 6,500	$ 6,500
438	MAINTENANCE - TECHNOLOGY	$ 130,000	$ 141,400
442	RENTAL OF EQUIPMENT	$ 68,000	$ 66,000
460	EXTERMINATION SERVICES	$ 2,500	$ 2,500
490	OTHER PURCHASED PROPERTY SVCS	$ 100,502	$ 102,262
		$ 932,952	$ 895,012

The change in budget for Purchased Property Services relates to:

411: Costs relating to waste disposal have increased significantly year over year. This is primarily due to an increase in contractually agreed upon rates with our waste management provider.

414: The increase in this budget relates to additional budgeted expenditures for athletic field maintenance and related services.

Breakdown of Object Codes

Other Purchased Services			
Object	Account Description	2024-25 Budget	2023-24 Budget
511	STUDENT TRANS - OTHER LEA	$ 2,000	$ 2,000
513	CONTRACTED CARRIERS - TRANSPORT	$ 2,525,436	$ 2,399,949
516	TRANSPORTATION - IU	$ 300,000	$ 300,000
521	FIRE INSURANCE	$ 170,504	$ 115,103
522	AUTOMOTIVE LIABILITY INSURANCE	$ 20,257	$ 15,205
523	GENERAL PROP. & LIAB. INSURANCE	$ 278,961	$ 194,351
525	BONDING INSURANCE	$ 4,500	$ 4,500
529	OTHER INSURANCE	$ 16,000	$ 16,000
530	COMMUNICATIONS	$ 86,957	$ 86,457
540	ADVERTISING	$ 13,000	$ 9,237
550	PRINTING & BINDING	$ 17,950	$ 15,900
561	TUITION TO OTHER LEAS	$ 718,806	$ 703,180
562	TUITION TO PA CHARTER SCHOOLS	$ 1,551,446	$ 1,551,186
563	TUITION TO NONPUBLIC	$ 662,545	$ 530,572
564	TUITION TO YCST	$ 1,209,170	$ 1,365,983
566	TUITION HIGHER ED & TECH	$ 40,000	$ 40,000
580	TRAVEL	$ 28,700	$ 27,150
595	IU - WITHHOLDING PAYMENT	$ 6,000	$ 6,000
599	OTHER PURCHASED SERVICES	$ 219,476	$ 214,025
		$ 7,871,708	$ 7,596,798

The change in budget for Other Purchased Services relates to:

513: Costs relating to contracted transportation, including athletics. Athletics transportation has seen increases due to more teams qualifying for the post season.

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, as well as liability insurance increases experienced by all educational entities.

561/563: The primary increase in this budget relates to increases for tuition paid to other LEAs and nonpublic schools.

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, including an EMT certification course added in 2022-23.

Breakdown of Object Codes

Supplies

Object	Account Description	2024-25 Budget	2023-24 Budget
610	GENERAL SERVICES	$ 406,904	$ 537,660
611	OTHER SUPPLIES	$ 25,270	$ 25,400
612	SUPPLIES	$ 314,072	$ 299,970
613	OTHER INSTRUCTIONAL MATERIALS	$ 60,000	$ 57,897
615	NON-CAPITAL EQUIP	$ 7,700	$ 7,750
621	NATURAL GAS	$ 225,000	$ 225,000
622	ELECTRICITY	$ 703,000	$ 703,000
623	BOTTLED GAS	$ 10,000	$ 10,000
624	OIL	$ 15,000	$ 15,000
626	GASOLINE	$ 17,000	$ 17,000
627	DIESEL FUEL	$ 225,000	$ 225,000
635	MEALS / REFRESHMENTS	$ 17,909	$ 13,959
640	BOOKS AND PERIODICALS	$ 95,605	$ 101,205
641	CURRICULUM MATERIALS	$ 334,656	$ 624,841
642	AUDIO VISUAL	$ 2,400	$ 2,600
650	TECHNOLOGY - SUPPLIES & FEES	$ 82,000	$ 89,300
658	ADMIN & EDUCATIONAL SOFTWARE	$ 433,018	$ 427,590
		$ 2,974,534	$ 3,383,172

The overall decrease in supplies between the 2024-25 budget year and the 2023-24 budget year relates primarily to one-time purchasing relating to ESSER funding. The largest decrease in the supply category is in the Curriculum Materials category, which was one of the areas with the most supply related ESSER funding.

Breakdown of Object Codes

Equipment					
Object	Account Description		2024-25 Budget		2023-24 Budget
752	CAPITAL EQUIPMENT	$	65,400	$	368,553
756	CAPITALIZED TECH EQUIPMENT	$	300,000	$	641,200
762	CAPITAL EQUIPMENT REPLACEMENT	$	64,743	$	153,000
766	CAPITAL TECH EQUIP. REPLACEMENT	$	10,000	$	10,000
		$	440,143	$	1,172,753

The large decrease in each of the equipment budgets shown above relate to grant funded one-time expenditures utilizing both ESSER funds and safety grant funding.

Breakdown of Object Codes

Other Objects

Object	Account Description	2024-25 Budget	2023-24 Budget
800	CONTINGENCY	$ 300,000	$ 300,000
810	DUES AND FEES	$ 32,445	$ 27,445
890	MISCELLANEOUS EXPENSES	$ 4,300	$ 8,500
		$ 336,745	$ 335,945

The typical level for contingency is $300,000.

Transfers

Object	Account Description	2024-25 Budget	2023-24 Budget
939	OTHER FUND TRANSFERS	$ 5,790,161	$ 5,740,161
		$ 5,790,161	$ 5,740,161

The debt service fund transfer for 2024-25 has been budgeted for $5,604,061 (level funded) which includes millage put in place in prior years for future building renovation projects. The difference between the budget of $5.6 million and the District's current debt service of $4.8 million represents the additional millage that has been put in place for future capital project needs as part of the long-term capital plan. The 2024-25 budget does not include any additional millage. The District is currently determining the projects of greatest need.

The retirement fund transfer was increased to $150,000 for the 2024-25 fiscal year, up from $100,000, relating to the increase in negotiated benefits to promote staff retainage.

The cafeteria fund transfer is $36,100, which is required to cover repairs and maintenance needs in the cafeteria, as needed.

Summary of All Objects

Object	Account Description	2024-25 Budget	2023-24 Budget
100	SALARIES	$ 28,061,776	$ 27,289,989
200	BENEFITS	$ 17,483,130	$ 16,649,288
300	PURCHASED PROF. SERVICES	$ 2,536,985	$ 2,611,813
400	PURCHASED PROP. SERVICES	$ 932,952	$ 895,012
500	OTHER PURCHASED SERVICES	$ 7,871,708	$ 7,596,798
600	SUPPLIES	$ 2,974,534	$ 3,383,172
700	EQUIPMENT	$ 440,143	$ 1,172,753
800	OTHER OBJECTS	$ 336,745	$ 335,945
900	TRANSFERS	$ 5,790,161	$ 5,740,161
		$ 66,428,134	$ 65,674,931

Southern York County School District
Summary of Scheduled Debt Payments

30-Jun	2019 Bond Issue	2020 Bond Issue	2021 Bond Issue	2022 Bond Issue	2023 Bond Issue	TOTALS	
2025	$ 377,300	$ 1,349,974	$ 307,500	$ 2,144,700	$ 589,030	$ 4,768,504	
2026	$ 377,100	$ 1,358,482	$ 306,300	$ 2,139,575	$ 584,405	$ 4,765,862	
2027	$ 376,900	$ 1,350,798	$ 310,000	$ 2,138,575	$ 589,280	$ 4,765,553	
2028	$ 376,700	$ 1,346,994	$ 308,600	$ 2,141,450	$ 598,280	$ 4,772,024	
2029	$ 376,500	$ 1,346,028	$ 307,200	$ 2,143,075	$ 591,655	$ 4,764,458	
2030	$ 699,700	$ -	$ 621,175	$ 2,596,825	$ 595,780	$ 4,513,480	
2031-2035	$ 3,487,600	$ -	$ 3,139,500	$ 12,963,250	$ 2,964,000	$ 22,554,350	*
2036-2040	$ 3,486,500	$ -	$ 3,116,125	$ 12,970,438	$ 2,978,700	$ 22,551,763	*
2041-2045	$ 3,488,500	$ -	$ 3,122,200	$ 12,943,300	$ 3,005,500	$ 22,559,500	*
2046-2050	$ 2,090,400	$ -	$ 1,871,300	$ 12,882,934	$ 3,033,704	$ 19,878,338	*
2051	$ -	$ -	$ -	$ 2,552,697	$ 617,251	$ 3,169,948	
	$ 15,137,200	**$ 6,752,276**	**$ 13,409,900**	**$ 67,616,819**	**$ 16,147,585**	**$ 119,063,780**	

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. In prior budget years, the District phased in additional millage to pay for upcoming building renovation projects at our other three schools. For the 2024-25 budget year, there was no additional millage added.

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	$ 3,000
10-1110-530-000-10-021	Regular Program	Telephones	$ -
10-1110-550-000-10-021	Regular Program	Printing	$ -
10-1110-580-000-10-021	Regular Program	Travel	$ 200
10-1110-599-000-10-021	Regular Program	Purchased Services	$ 17,100
10-1110-612-000-10-021	Regular Program	Teacher Supplies	$ 39,448
10-1110-613-000-10-021	Regular Program	Other Instructional Materials	$ 4,475
10-1110-615-000-10-021	Regular Program	Non-Capital Replacement Equipment	$ 2,000
10-1110-635-000-10-021	Regular Program	Food	$ 2,000
10-1110-650-000-10-021	Regular Program	Toner / Parts	$ 500
10-1110-658-000-10-021	Regular Program	Software	$ 3,100
10-1110-890-000-10-021	Regular Program	Inservice	$ 1,000
10-1241-612-000-10-021	Special Program	Teacher Supplies	$ 7,000
10-2250-640-000-10-021	Library Services	Books	$ 9,400
10-2271-329-000-10-021	Staff Development	Substitute Days	$ 3,000
10-2271-360-000-10-021	Staff Development	Conferences & Professional Development	$ 2,000
10-2420-330-000-10-021	Medical Services	Professional	$ 200
10-2440-611-000-10-021	Nursing Services	Materials/Supplies	$ 1,500
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
10-1110-442-000-10-022	Regular Program	Copier Services	$ 12,000
10-1110-499-000-10-022	Regular Program	Contracted Services	$ 3,295
10-1110-530-000-10-022	Regular Program	Telephones	$ -
10-1110-550-000-10-022	Regular Program	Printing	$ 500
10-1110-580-000-10-022	Regular Program	Travel	$ 1,500
10-1110-599-000-10-022	Regular Program	Purchased Services	$ 1,500
10-1110-612-000-10-022	Regular Program	Teacher Supplies	$ 44,125
10-1110-613-000-10-022	Regular Program	Other Instructional Material	$ 14,325
10-1110-615-000-10-022	Regular Program	Non-Capital Replacement Equipment	$ 3,000
10-1110-635-000-10-022	Regular Program	Food	$ 4,000
10-1110-640-000-10-022	Regular Program	Books	$ 500
10-1110-642-000-10-022	Regular Program	Audio Visual	$ 500
10-1110-650-000-10-022	Regular Program	Toner / Parts	$ 1,000
10-1110-890-000-10-022	Regular Program	Inservice	$ 2,000
10-1241-612-000-10-022	Special Program	Teacher Supplies	$ 2,500
10-2120-611-000-10-022	Guidance	Scoring Services	$ 400
10-2250-640-000-10-022	Library Services	Books	$ 10,405
10-2250-658-000-10-022	Library Services	Software Licenses	$ 3,000
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
10-2440-611-000-10-022	Nursing Services	Material/Supplies	$ 1,400
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
10-1110-442-000-10-023	Regular Program	Copier Services	$ 12,000
10-1110-490-000-10-023	Regular Program	Contracted Services	$ 4,400
10-1110-530-000-10-023	Regular Program	Telephones	$ -
10-1110-550-000-10-023	Regular Program	Printing	$ 50
10-1110-580-000-10-023	Regular Program	Travel	$ 500
10-1110-599-000-10-023	Regular Program	Purchased Services	$ 1,750
10-1110-612-000-10-023	Regular Program	Teacher Supplies	$ 63,699
10-1110-613-000-10-023	Regular Program	Other Instructional Materials	$ 1,500
10-1110-615-000-10-023	Regular Program	Non-Capital Replacement Equipment	$ 200
10-1110-635-000-10-023	Regular Program	Food	$ 900
10-1110-640-000-10-023	Regular Program	Books	$ 5,000
10-1241-612-000-10-023	Special Program	Teacher Supplies	$ 300
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
10-2440-611-000-10-023	Nursing Services	Materials/Supplies	$ 1,000
10-3200-599-000-10-023	Student Activities	Miscellaneous	$ 570
	SHREWSBURY ELEMENTARY TOTAL		$ 116,827

Building Budgets

Southern Middle School Budget			
Account Number	Program	Description	Amount
10-1110-442-000-30-051	Regular Program	Copier Service	$ 14,000
10-1110-490-000-30-051	Regular Program	Contracted Services	$ 2,850
10-1110-530-000-30-051	Regular Program	Telephones	$ 500
10-1110-580-000-30-051	Regular Program	Travel	$ 450
10-1110-599-000-30-051	Regular Program	Purchasing Services	$ 3,025
10-1110-612-000-30-051-170	Regular Program	Teacher Supplies - Math	$ 1,500
10-1110-612-000-30-051-180	Regular Program	Teacher Supplies - Science	$ 3,000
10-1110-612-000-30-051-150	Regular Program	Teacher Supplies - Lang Arts	$ 1,500
10-1110-612-000-30-051-190	Regular Program	Teacher Supplies - Social Studies	$ 1,500
10-1110-612-000-30-051-490	Regular Program	Teacher Supplies -Specialist Classes	$ 22,000
10-1110-612-000-30-051-000	Regular Program	Teacher Supplies-Non-Specific	$ 17,000
10-1110-613-000-30-051	Regular Program	Other Instructional Material	$ 600
10-1110-615-000-30-051	Regular Program	Non-Capital Equipment (New/Replacement)	$ 2,500
10-1110-635-000-30-051	Regular Program	Food	$ 1,250
10-1110-650-000-30-051	Regular Program	Technology Parts / Toner	$ 4,000
10-1110-658-000-30-051	Regular Program	Software	$ 6,000
10-1110-761-000-30-051	Regular Program	Equipment/Replacement Instructional	$ 2,500
10-1110-890-000-30-051	Regular Program	Inservice	$ 500
10-1241-612-000-30-051	Special Program	Teacher Supplies	$ 2,000
10-1241-642-000-30-051	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	$ 870
10-2250-640-000-30-051	Library Services	Books	$ 11,000
10-2271-329-000-10-051	Staff Development	Substitute Days	$ 3,000
10-2271-360-000-10-051	Staff Development	Conferences	$ 3,000
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	$ 2,000
10-3200-513-000-30-051	Transportation	Student Transportation to events	$ 7,250
10-3200-599-000-30-051	Student Activities	Miscellaneous	$ 1,800
	SOUTHERN MIDDLE SCHOOL TOTAL		$ 116,895

Building Budgets

Susquehannock High School

Account Number	Program	Description	Amount
10-1110-442-000-30-081-000	Regular Program	Copier Services	$ 17,000
10-1110-513-000-30-081-000	Regular Program	Transportation Services (Field trips)	$ 7,000
10-1110-550-000-30-081-000	Regular Program	Printing Service	$ 2,500
10-1110-580-000-30-081-000	Regular Program	Travel	$ 3,000
10-1110-599-000-30-081-000	Regular Program	Purchased Services	$ 3,000
10-1110-599-000-30-081-121-	Regular Program	Purchased Services - Choir	$ 4,000
10-1110-599-000-30-081-121-	Regular Program	Purchased Services - Orchestra	$ 4,000
10-1110-599-000-30-081-121-	Regular Program	Purchased Services - Band	$ 30,000
10-1110-612-000-30-081-000-	Regular Program	Teacher Supplies - Non-Specific	$ 20,000
10-1110-612-000-30-081-033-	Regular Program	Teacher Supplies - Link Crew	$ 1,500
10-1110-612-000-30-081-121-	Regular Program	Teacher Supplies - Choir	$ 2,500
10-1110-612-000-30-081-121-	Regular Program	Teacher Supplies - Orchestra	$ 2,500
10-1110-612-000-30-081-121-	Regular Program	Teacher Supplies - Band	$ 2,500
10-1110-612-000-30-081-122-	Regular Program	Teacher Supplies - Art	$ 5,900
10-1110-612-000-30-081-130-	Regular Program	Teacher Supplies - Business	$ 4,500
10-1110-612-000-30-081-140-	Regular Program	Teacher Supplies - Health	$ 2,000
10-1110-612-000-30-081-150-	Regular Program	Teacher Supplies - Language Arts	$ 900
10-1110-612-000-30-081-155-	Regular Program	Teacher Supplies - Library	$ 900
10-1110-612-000-30-081-160-	Regular Program	Teacher Supplies - Languages	$ 900
10-1110-612-000-30-081-170	Regular Program	Teacher Supplies - Math	$ 900
10-1110-612-000-30-081-180	Regular Program	Teacher Supplies - Science	$ 30,000
10-1110-612-000-30-081-190	Regular Program	Teacher Supplies - Social Studies	$ 900
10-1110-612-000-30-081-240-	Regular Program	Teacher Supplies - Family/Cons Sci.	$ 9,000
10-1110-612-000-30-081-260-	Regular Program	Teacher Supplies - Tech Ed	$ 12,500
10-1110-613-000-30-081-000	Regular Program	Other Instructional Material	$ 25,000
10-1110-635-000-30-081-000	Regular Program	Food	$ 2,000
10-1110-642-000-30-081-000	Regular Program	A/V Expenses	$ 1,000
10-1110-650-000-30-081-000	Regular Program	Toner/Parts	$ -
10-1110-658-000-30-081-000	Regular Program	Software Licenses	$ 20,000
10-1110-752-000-30-081-000	Regular Program	Equipment - New/Original	$ 12,243
10-1110-810-000-00-081-000	Regular Program	Dues and Fees	$ 1,500
10-1241-612-000-30-081-000	Special Program	Teacher Supplies	$ 500
10-1241-642-000-30-081-000	Special Program	Audio Visual	$ 500
10-1241-752-000-30-081-000	Special Program	New Equipment	$ 6,000
10-1410-612-000-30-081-000	Driver's Ed	Teacher Supplies	$ 500
10-2120-580-000-30-081-000	Guidance Services	Field Trip	$ 1,000
10-2120-599-000-30-081-000	Guidance Services	Contracted Services	$ 47,650
10-2120-611-000-30-081-000	Guidance Services	Material/Supplies	$ 6,000
10-2250-640-000-30-081-000	Library Services	Digital and Print Resources	$ 16,600
10-2271-329-000-30-081-000	Staff Development	Substitutes	$ 11,000
10-2271-360-000-30-081-000	Staff Development	Conferences	$ 5,000
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	$ 1,500
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	40,000
10-2818-438-000-00-016	EQUIPMENT MAINTENANCE	56,000
10-2818-438-000-00-017	CHROMEBOOK MAINTENANCE	25,000
10-2818-438-000-00-017	SOFTWARE MAINTENANCE	49,000
10-2834-360-000-00-016	PROFESSIONAL DEVELOPMENT	6,000
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	136,500
10-2818-658-000-00-017	INFORMATION SYSTEMS - SOFTWARE LICENSING	151,200
10-2818-756-000-00-016	NEW EQUIPMENT/CHROMEBOOKS	222,550
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 1-4 OF 10)	$ 480,000
SHS	ROOFTOP VENTILATION (RADON)	$ 23,270
FES	REPLACE FLAGPOLE	$ 10,000
DIST	HISTORICAL SCHOOL HOUSE UPDATES	$ 95,000
DIST	SAFETY AND SECURITY PROJECTS	$ 95,000
SHS	TRACK SOUND SYSTEM	$ 20,000
DIST	MAIN CAMPUS SIGNAGE	$ 50,000
DIST	SAFETY GRANT PROJECT (FUNDED THROUGH PCCD GRANT & CAPITAL RESERVE)	$ 336,745
	SUBTOTAL	**$ 1,360,015**

BLD	2024-2025 PROJECTS - ALREADY FUNDED	EST COST
SHS	REPLACEMENT OF TWO ARTIFICIAL TURF FIELDS (INSTALLMENTS 1-4 OF 10)	$ 120,000
DIST	REFURBISH SELECT WALK-IN REFRIGATORS & FREEZERS	$ 20,000
DIST	REPAVE ATHLETIC WALKWAY	$ 20,000
FES	LIBRARY CANOPY POLES	$ 20,000
DIST	FENCING AROUND EQUIPMENT	$ 20,000
DIST	DOMESTIC WATER REQUIREMENTS	$ 20,000
FES	RETAINING WALL REPAIR	$ 20,000
	SUBTOTAL	**$ 240,000**

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.

Currently the district is evaluating the projects of greatest need specifically at Shrewsbury Elementary School, Southern Elementary School, and Southern Middle School.