

# Southern York County School District

*Making a difference one warrior at a time!*

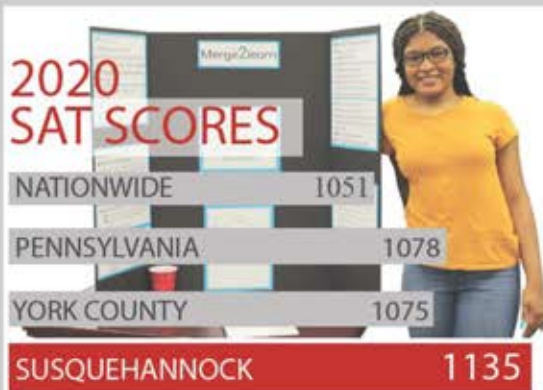
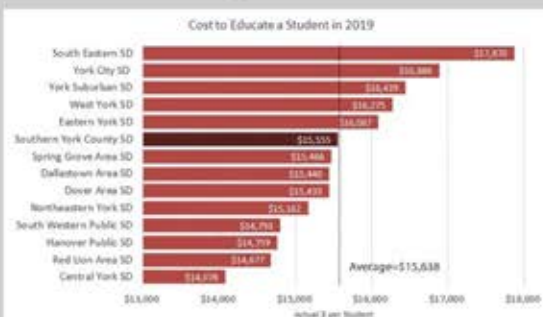
Southern York County School District is dedicated to high student achievement, both inside and outside the classroom.

## Excellence In and Outside the Classroom

Learning is a lifelong process that includes not only the intellectual but also the social, emotional, cultural, and physical development of the learner. For an amazing list of student accomplishments, please visit the District website at [www.sycsd.org](http://www.sycsd.org) to view the District Annual Report.

## Return on Investment

Susquehannock students performed well beyond the national, state, and York County averages on the SAT even though the most recent cost per student is below the average cost per student in the County and the State.



## 2021-2022 Final Budget



### *Budget Approval - Summary*

The Southern York County School District Board of Education approved a \$60.5 million budget for the 2021-2022 fiscal year. Due to the assumption of no increased state funding, the budget is balanced using \$1.5 million of fund balance, additional federal funding, and a real estate tax increase of 2.68%. While the District was able to balance the budget for the previous two years without a tax increase, a tax increase is necessary this year.

The budget was prepared taking into consideration the major health and economic emergency that the local community, country, and world is experiencing as a result of the ongoing pandemic, COVID-19. The budget is based upon the priorities of providing an excellent educational program to prepare our students for their future, following safety protocols for the ongoing pandemic, providing choice for families during these challenging times, and maintaining our outstanding facilities at a level our community supports.

Dr. Sandra Lemmon, Superintendent stated, "We thank the community for their ongoing support during these very difficult times. The Board, Administration, and staff worked collaboratively to bring forth a budget, which will provide students with a quality education in a model that fits their family's needs during these challenging times. This budget prioritizes restoring critical positions since we know that caring, dedicated staff are what makes the difference for our students. We look forward to a great 2021-2022 school year."

# Fiscal Responsibility – Return on Investment

A primary responsibility of the School Board and Administration is to ensure that public funds are spent in a responsible and cost effective manner. The District’s cost effective operations show a high degree of accountability to our community, with the expectation of a high rate of return. We have an impressive rate of return, especially considering our low tax rate and high student achievement, in comparison to other York County school districts. We pay careful attention to the proper use of all resources and implementation of the highest accounting and reporting standards. Superintendent of Schools, Dr. Sandra Lemmon stated, “We are very proud that our SAT scores exceed the state and local average while our instructional cost per student is below the state and local average. These scores are a good indicator of the work that was done from kindergarten through senior year.”

## 2021-2022 BUDGET AT A GLANCE

The 2021-2022 budget focuses on the restoration of several critical positions. The District is still well below the teacher and support staffing of 2009-2010, which was before the cuts made during the recession.

Funding of public education continues to be a volatile issue in Pennsylvania politics, and we are affected as any other school district would be. State and federal revenues fund less than one-third of the cost of education, requiring the majority of the cost to be funded at the local level.

There has been much discussion in recent years about property tax reform and the role of real estate taxes. It is important to note that school real estate taxes assessed in Southern York County School District go directly to the District to fund the education of the community’s students.

As a partner with our families and community, and stewards of our citizens’ tax dollars, the Board of Education and the administrative team of the Southern York County School District embrace the importance of open, thorough, and regular communication with our citizens. A detailed copy of the budget is on our website at [www.sycsd.org](http://www.sycsd.org). Please contact the School District at 717-235-4811, extension 7278 or [susan.green@sycsd.org](mailto:susan.green@sycsd.org) if you have any questions or would like additional information related to the budget.

District	Millage 2020-21
York City	35.1530
Northeastern	26.4700
Eastern	24.6900
West York	24.2238
Spring Grove	23.6663
Dallastown	23.6600
York Suburban	23.6474
Hanover	23.0600
Dover	22.9130
Red Lion	22.2791
South Eastern	22.2503
Central	20.3300
South Western	20.3200
Southern (current)	19.3900
Southern 21-22 2.68%	19.9100
Southern 21-22 3.66 (MAX)	20.1000



## Revenues

As noted, the majority of the revenue is from local sources, specifically real estate taxes. Growth in the real estate tax base is estimated at 1.40%. There is also expected growth of approximately 1.5% in earned income tax revenue and growth in realty transfer taxes. Earnings on temporary investments have decreased significantly due to the sharp fall in interest rates and the expectation that rates will remain low. All other local revenue is basically unchanged for 2021-2022.

The budget includes a tax increase of 2.68%, which is below the allowable index of 3.7%. 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. While there are still many unfunded needs, it is understood that the tax burden must be factored into the decision. The tax rate was set at the May school board meeting.

# Revenues Continued

The budgeted amounts for state basic education subsidy, special education subsidy, and accountability grants are based upon the estimates for the 2020-2021 school year. A state budget is not approved for 2021-2022, but generally increases in state subsidy for Southern are minor.

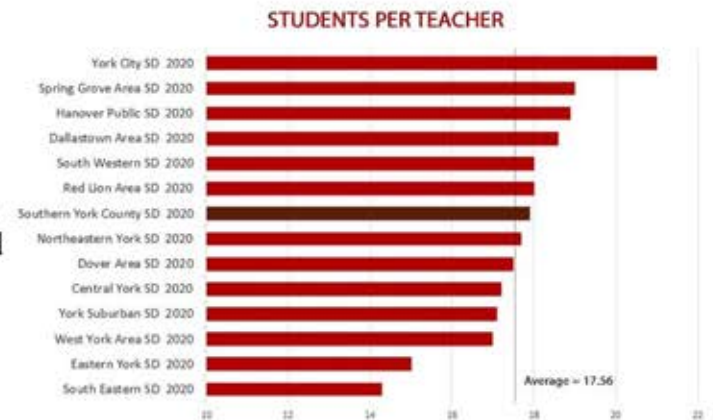
Southern, like all school districts, is eligible for additional Federal funds under the Elementary and Secondary School Emergency Relief Fund (ESSER). This funding is to be used to address pandemic needs, learning loss as a result of the pandemic, and other needs of the district. While this funding is substantial, it is not permanent funding and is to be spent between now and the 2023-2024 school year. In addition to the one-time ESSER funds, federal funding includes Title I, Title II, and Title IV funds in similar amounts to the prior year.

# Expenditures

## A recap of the current year's budget

The world changed drastically in March 2020 when the pandemic hit with full force. While the District had a budget ready to be approved in April 2020, major changes needed to be made as a result of the world crisis. Although the original budget had the restoration of three teaching and two support positions, the revised budget for 2020-2021 included no new positions, removal of some positions due to attrition, and a wage freeze for all salaried employees. These steps were all necessary so that there would be no tax increase for the community.

As a professional service organization, the largest part of the school budget or 69% is for salaries and benefits. With the cuts made in the recession and the most recent positions not filled in 2020-2021, there are 29 less teaching positions and 9.5 less paraprofessional support positions than in 2009-2010. As shown in the chart comparing Southern's staffing to other local districts, our student to staff ratio is higher than average.



## Budget for 2021-2022

### The budget priorities include:

1. Continue to build an excellent educational program to prepare our students for their future
2. Maintain overall teacher to student ratio
3. Maintain all educational programs, including advanced placement, co-curricular and extra-curricular activities
4. Continue to offer choice for families during these challenging times including in-person and virtual instruction
5. Continue to follow safety protocols for the ongoing pandemic
6. Infuse technology into the educational program
7. Maintain outstanding physical plant and meet new safety code requirements



The 2021-2022 budgeted expenditures are \$1,953,637 or 3.33% higher than 2020-2021. The 2021-2022 budget focuses on the restoration of essential professional and support staff positions including bringing several special needs programs back to the district. These professional positions include a secondary social studies teacher, high school math teacher, instructional specialist for the middle school library, and three special education teachers to meet student needs. The support positions to be restored include three paraprofessional positions to support the new special education classrooms. Additionally, a district mechanic has been added, which is a less costly option than construction management for the management of summer projects.

	2021-22 Budget	2020-21 Budget	\$ Budget Change	% Budget Change
Regular Programs - Elementary / Secondary	24,419,250	23,288,288	1,130,962	4.86%
Special Programs - Elementary / Secondary	9,418,415	8,754,831	663,584	7.58%
Vocational Education	987,000	910,424	76,576	8.41%
Other Instructional Programs	124,638	123,391	1,247	1.01%
Nonpublic School Programs	1,000	1,000	-	0.00%
Community College Ed Programs	20,000	20,000	-	0.00%
Support Services - Student	2,076,039	2,047,748	28,291	1.38%
Support Services - Instructional Staff	2,043,015	2,082,754	(39,739)	-1.91%
Support Services - Administration	3,786,210	3,614,298	171,912	4.76%
Support Services - Pupil Health	905,973	871,512	34,461	3.95%
Support Services - Business	1,173,136	1,127,870	45,266	4.01%
Operation and Maintenance of Plant Services	4,930,660	4,665,000	265,660	5.69%
Student Transportation Services	2,653,193	2,668,930	(15,737)	-0.59%
Support Services - Technology	1,561,843	1,505,085	56,758	3.77%
Other Support Services	16,000	16,000	-	0.00%
Student Activities	1,139,717	1,086,691	53,026	4.88%
Community Services	23,764	23,667	97	0.41%
Interfund Transfers Out of the General Fund	4,956,161	5,474,888	(518,727)	-9.47%
Budgetary Reserve	300,000	300,000	-	0.00%
	60,536,014	58,582,377	1,953,637	3.33%

## *Use of Fund Balance:*

Expenditures exceed revenues by \$1,500,000. Using \$1,500,000 of fund balance to balance the budget will enable the District to retain a fund balance at the board policy 5% unassigned minimum. It will also ensure that the District does not exceed its expenditure budget because of unforeseen circumstances. Exceeding the budget is not allowed under Pennsylvania law.

Additionally, fund balance in excess of 5% has been reserved for future building renovations to reduce the overall debt needed for the projects and to help phase in the debt.

<b>Budgeted Revenues, Use of Fund Balance, &amp; Expenditures:</b>					
	2021-22 Budget	2020-21 Projected	2020-21 Budget	2019-20 Actual	2018-19 Actual
Total Revenue	\$59,036,014	\$58,332,941	\$57,082,377	\$57,927,408	\$57,156,440
Use of Fund Balance	\$1,500,000	\$0	\$1,500,000	\$0	\$0
	\$60,536,014	\$58,332,941	\$58,582,377	\$57,927,408	\$57,156,440
Total Expenditures	\$60,536,014	\$56,759,442	\$58,582,377	\$55,490,667	\$55,183,602
Surplus/(deficit)	\$0	\$1,573,499	\$0	\$2,436,741	\$1,972,838



“We are privileged to work with the Southern community and take the job of educating its students very seriously. We strive to use the funds and resources wisely each and every day to prepare our students to be ready for life in this ever changing world.”

- Dr. Sandra Lemmon, Superintendent of Schools

