

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

PA School Performance Profile

- ✓ Friendship Elementary School, Southern Elementary School, and Shrewsbury Elementary School ranked in the top ten kindergarten through sixth grade schools in York County.
- ✓ Southern Middle School ranked second in York County middle schools serving grades seven and eight.
- ✓ Susquehannock High School ranked second in comparison to other York County high schools.
- ✓ The Southern York Digital Academy continues to grow by using our highly qualified/certified teachers.

Advanced Placement Program

Southern York County School District was recognized by the College Board and was placed on the 5<sup>th</sup> Annual Advanced Placement (AP) District Honor Roll. The District was one of only 547 school districts from across the United States and Canada to receive this honor.

Scholastic Aptitude Test (SAT) Scores

Susquehannock High School students performed well above the state and national averages on the SAT.

*“We are committed to ensuring that all of our students receive the best education possible in a positive and caring environment. It is extremely important to us that all students are given the opportunity to succeed.” – Dr. Sandra Lemmon, Superintendent*

# Southern York County School District

## 2015-16 Final Budget

The Southern York County School District Board of Education approved a \$52.3 million budget for 2015-16. The budget includes reasonable assumptions about increased state funding and use of fund balance as necessary to deliver a budget that requires NO real estate tax increase.

The budget approved by the Board of Education on May 21st is based upon the priorities of maintaining overall teacher to student ratio, maintaining all educational programs, continuing to offer the award winning Advanced Placement Program, and emphasizing infusion of technology into the educational program. To meet these priorities, the budget includes additional funding for special education and technology equipment and staffing.

Increases in expenses include mandated special education costs, legislated contributions to the state retirement system, maintenance of facilities costs, technology equipment and staffing, and premium increases for health insurance.

Superintendent of Schools, Dr. Sandra Lemmon, stated “The Board and administration are pleased to present a budget that we believe will prepare our students for the ever-changing world, while maintaining a culture of fiscal responsibility.”

### 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. Southern York County School District’s cost effective operations show a high degree of accountability to our community, with the expectation of a high rate of return. We believe 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.

**SOUTHERN YORK COUNTY SCHOOL DISTRICT  
2015-2016 BUDGET AT A GLANCE**

The Southern York County School District’s Board of Education is pleased to present a budget for 2015-16, which does NOT include a real estate tax increase. Property owners will not receive an increase in the school real estate bill for properties where the assessment and homestead/farmstead status have not changed.

**PDE Taxing Index**

The Pennsylvania Department of Education (PDE) established a tax increase index of 2.3% for Southern York County School District. The index is the amount determined by PDE as the allowable tax increase for the Southern York County School District. It is worth mentioning that the strategy of many school districts is to tax at or near the PDE index – a strategy that is difficult to dispute because of the uncertainties of revenue sources and known expenditure increases. It should be noted, however, that this is not the strategy of our Board of Education. The strategy of our Board of Education is to do everything possible to maintain the lowest possible tax rate necessary to carry on our outstanding educational, co-curricular, and extra-curricular programs.

| <b>York County School Districts in the LIU</b>    |  |  |
|---|--|--|
|   | <b>2014-15 Real<br/>Estate Tax<br/>Mills</b> | <b>2012-13<br/>Equalized<br/>Mills *</b> |
| York City   | 33.7361                                      | 33.4                                     |
| Northeastern                                      | 25.61  | 21.4                                     |
| Red Lion  | 22.3888                                      | 22.3                                     |
| Dallastown  | 22.26  | 22.5                                     |
| Dover   | 21.934                                       | 22.4                                     |
| South Eastern                                     | 21.7927                                      | 21                                       |
| York Suburban                                     | 21.4799                                      | 22.8                                     |
| West York   | 21.7727                                      | 20.8                                     |
| Spring Grove                                      | 21.0379                                      | 18.9                                     |
| Eastern   | 20.28  | 19.5                                     |
| Hanover   | 20.32  | 19.2                                     |
| Central   | 18.22  | 18.3                                     |
| <b>Southern</b>                                   | <b>17.94</b>                                 | <b>17.8</b>                              |
| South Western                                     | 17.67  | 15.3                                     |
| * 2012-13 is the most recent equalized mill data. |  |  |

**Tax Rates and Equalized Mills**

The table shows the real estate tax rate and equalized mills of the District in comparison to other York County school districts located in the Lincoln Intermediate Unit.

**What is a Mill?**

A mill is a unit of currency that is equivalent to 1/1000 of a dollar (1/10 of one cent or \$.001). A mill levy is the number of dollars a taxpayer must pay for every \$1,000 of assessed value. For example, the current 2014-15 real estate tax rate of 17.94 mills results in a tax bill of \$1,794 for a home assessed at \$100,000.

**What is an Equalized Mill?**

An equalized mill is a standard millage calculated by dividing a school district’s total taxes by its total market value. In other words, equalized mills express tax rates as a percentage of market value. Equalized

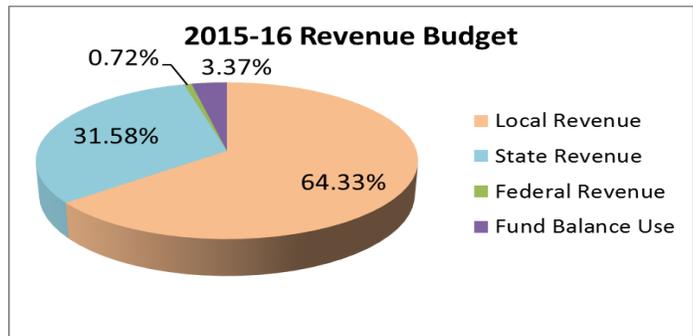
mills can be used to provide real comparisons of actual tax efforts across district lines. This comparison is important because the calculation includes the entire market value of school districts, including residential and commercial properties.

# SOUTHERN YORK COUNTY SCHOOL DISTRICT 2015-16 BUDGET AT A GLANCE

## REVENUE

### Local Revenue

Local revenue growth continues to be slow. While there is some growth in the real estate tax base, earned income tax growth is very slow. The budget does NOT include a real estate tax increase. Overall, local revenue growth is budgeted at 0.59%.



### State Revenue

The budget for basic education subsidy is based upon the governor's proposed budget and reflects an increase of approximately \$480,000. Special education subsidy, per the governor's proposal, is expected to increase by approximately \$163,000. Retirement revenue reflects a significant increase. This is because the state reimburses 50% of the district's retirement expense and this expense has increased significantly.

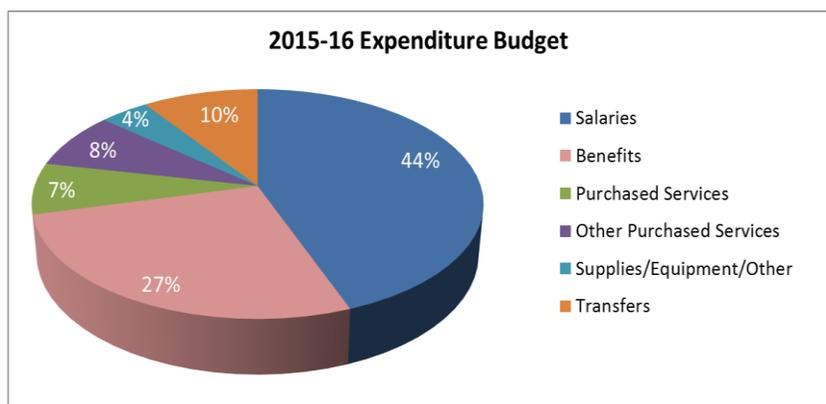
Actual state revenues received in 2008-09 from state sources, other than pension and social security reimbursements, were \$12,700,847. These same state revenues, with the governor's proposed increases of about \$643,000, are \$12,662,117 for 2015-16. Eight years ago our state revenue from these sources was about \$39,000 higher than the anticipated revenue for 2015-16. Without the proposed increase, the revenue will be approximately \$682,000 less than 2008-09. The proposed increase from the governor is needed to keep our local tax burden down.

### Federal Revenue

Federal funding for 2015-16 is budgeted based upon the 2014-15 actual allocation, which has increased by \$79,000. Even with the increase, federal funding is only 0.72% of the district budget.

## EXPENDITURES

Legislated retirement costs, special education services costs, and health insurance continued to be the largest cost drivers in the budget. Increases in these three items made up \$1.40 million of the total increase of \$1.44 million or 2.8%.



Since November 2014, the Board and administrative team reduced \$837,000 from the budget, with items added and reduced based upon the district priorities and student enrollment.

The priorities of this budget include: maintaining overall teacher to student ratio; maintaining all educational, co-curricular, and extra-curricular programs, continuing to offer award-winning secondary Advanced Placement programs, and emphasizing infusion of technology into the educational program.

**SOUTHERN YORK COUNTY SCHOOL DISTRICT  
2015-16 BUDGET AT A GLANCE**

Based on priorities established in the budget process, additions from the November budget include the following: increased funding for technology equipment and staffing, additional special education contracted services funding, and funding to maintain the maintenance program and athletic program at current levels. Reductions from November to balance the budget include two professional positions, two support positions, restructuring of vacant support positions - all due to attrition - to part-time, and the reduction of one bus from the transportation fleet. As shown in the chart above, 71% of the budget is salaries and benefits, which is typical for school districts. Final determinations of the staffing levels will be made later in the budget process as needed for enrollment purposes.

| <b>Revenues</b>      | <b>2015-16 Budget</b> | <b>2014-15 Budget</b> |
|----------------------|-----------------------|-----------------------|
| Local Revenue        | \$33,631,077          | \$33,399,711          |
| State Revenue        | \$16,508,958          | \$15,478,205          |
| Federal Revenue      | \$378,470             | \$298,878             |
| Fund Balance Use     | \$1,761,000           | \$1,639,000           |
| <b>Total Revenue</b> | <b>\$52,279,505</b>   | <b>\$50,815,794</b>   |

| <b>Total Expenditures and Other Financing Uses</b> |                       |                       |
|--|-----------------------|-----------------------|
|  | <b>2015-16 Budget</b> | <b>2013-14 Budget</b> |
| Regular Programs - Elementary / Secondary          | \$22,370,709          | \$21,409,256          |
| Special Programs - Elementary / Secondary          | \$7,037,123           | \$6,776,803           |
| Vocational Education                               | \$765,503             | \$750,654             |
| Other Instructional / Higher Ed Programs           | \$428,755             | \$402,139             |
| Support Services - Student                         | \$1,679,241           | \$1,676,993           |
| Support Services - Instructional Staff             | \$1,347,352           | \$1,348,801           |
| Support Services - Administration                  | \$3,280,742           | \$3,217,953           |
| Support Services - Pupil Health                    | \$511,527             | \$478,580             |
| Support Services - Business                        | \$1,009,985           | \$915,168             |
| Operation and Maintenance of Plant Services        | \$4,068,430           | \$3,819,531           |
| Student Transportation Services                    | \$2,119,915           | \$2,101,315           |
| Support Services - Central                         | \$1,297,448           | \$1,143,246           |
| Other Support Services                             | \$34,000              | \$34,000              |
| Student Activities / Community Services            | \$988,887             | \$948,015             |
| Interfund Transfers Out of the General Fund        | \$5,039,888           | \$5,493,340           |
| Budgetary Reserve                                  | \$300,000             | \$300,000             |
|  | <b>\$52,279,505</b>   | <b>\$50,815,794</b>   |

As a partner with our families and community, and stewards of our citizen's 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. Please contact the School District at 717-235-4811, extension 7278 or [boardsecretary@sycsd.org](mailto:boardsecretary@sycsd.org) if you have any questions, concerns, or would like information related to the budget or our school district.