



# 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.

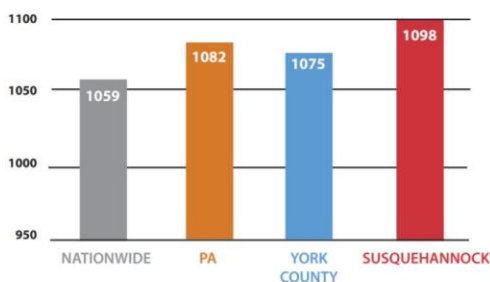
## Return on Investment

Susquehannock students performed well beyond the national, state, and York County averages on the SAT while instructional expense, in the most recent data, was kept at or below the average in the state.

**SOUTHERN COMPARED TO OTHER  
PENNSYLVANIA PUBLIC SCHOOLS  
2017-2018 DATA**

	SOUTHERN	RANKING OUT OF 500	LOWEST	HIGHEST
COST PER STUDENT	\$16,941	258	\$12,403	\$55,019
AVERAGE INSTRUCTIONAL EXPENSE	\$9,597	229	\$6,222	\$35,471
STUDENTS	3,181	161	6	203,017

**2018-19 AVERAGE SAT SCORES**



## 2020-2021 Final Budget



## Budget - Summary

The Southern York County School District Board of Education approved the final budget of \$58.6 million budget for the 2020-2021 fiscal year. The budget includes an assumption of no increased state funding, \$1.5 million use of fund balance, and does not include a real estate tax increase.

The budget approved by the Board of Education on May 21, 2020 takes into consideration the major health and economic emergency that the local community, country, and world is experiencing as a result of COVID-19. The budget is based upon the three major priorities of not increasing taxes on a community already dealing with a monumental crisis, providing an excellent educational program to prepare our students for the 21st century, and maintaining our outstanding facilities at a level our community supports.

Dr. Sandra Lemmon, Superintendent stated, "The Board, Administration, and staff worked collaboratively to bring forth a budget, which will provide students with a quality education without adding a tax increase to our community that is already dealing with the financial burden of this health crisis. I am proud to work with such a caring group of educators."

## *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.

## *2020-2021 BUDGET AT A GLANCE*

For the 2020-2021 school year, a budget was originally prepared in November 2019, revised monthly, and then presented to the Board in March 2020 as the proposed budget. Several days later, the local community, country, and world experienced a major health and economic emergency as a result of COVID-19. Because of the significant economic crisis, a revised budget was prepared. This new budget includes no real estate tax increase. As Southern has the lowest tax rate of York County school districts in the Lincoln Intermediate Unit, this was a difficult task, but necessary, due to the impact of this world emergency on the community.

The District was able to balance the budget without a tax increase mainly because all salaried staff agreed to a pay freeze for the 2020-2021 school year. We would like to extend our gratitude to the professional, administrative, and other salaried staff for renegotiating their approved contracts and voluntarily taking a wage freeze. Additionally, this budget includes no new professional staff positions, except for one position that was funded by a grant. Although these cuts were difficult, the District is committed to providing a quality education to all the children of Southern York County School District for the 2020-2021 school year.

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.

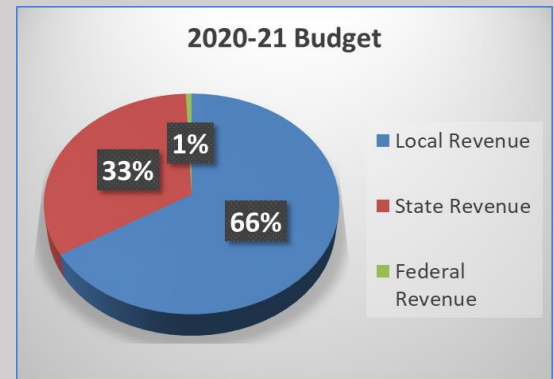
There has been much discussion in recent years about property tax reform and the role of real estate taxes. It is important to note that school real estate taxes assessed in Southern York County School District go directly to the District to fund the education of the community's students.

<b>District</b>	<b>Millage 2019-20</b>
York City	33.7361
Northeastern	26.4700
Eastern	24.6900
West York	24.2238
Spring Grove	23.6663
Dallastown	23.6600
York Suburban	23.4133
Hanover	23.0600
Dover	22.6430
Red Lion	22.2791
South Eastern	22.2503
Central	20.3300
South Western	20.3200
<b>Southern (Current)</b>	<b>19.3900</b>

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 [boardsecretary@sycsd.org](mailto:boardsecretary@sycsd.org) if you have any questions, concerns, or would like additional information related to the budget.

# 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 0.61%. Earned income tax revenue is expected to decline by 3% from our projections due to the large amount of current and expected unemployment for members of our community. Earnings on temporary investments have decreased significantly due to the sharp fall in interest rates and the expectation that rates will continue to fall. Real estate transfer tax has also been reduced by \$100,000, as a result of the economic slow-down and inability for real estate transactions to occur during the closures.



The Board and administration seriously consider the impact an increase in taxes has on its community members. For the 2019-2020 school year, no tax increase was necessary to balance the budget. 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 2020-2021 budget does not include a tax increase as we do not believe passing on a tax increase to our community members in such uncertain times is the right thing to do. This will be the second consecutive year the District has not increased property taxes. The tax rate is expected to be set at the May school board meeting.

The budgeted amounts for state basic education subsidy, special education subsidy, and accountability grants are based upon the estimates for the 2019-2020 school year. While a state budget is not approved for 2020-2021, the Governor's estimates for Southern showed only minor increases. Federal funding is budgeted at the allocations for 2019-2020, which is level funded.

The District is pleased to share the budget reflects almost \$300,000 of competitive state safety grant funding for our schools.

# Expenditures

The 2020-2021 budgeted expenditures are \$633,895 or 1.1% higher than 2019-2020. A large portion of this increase is due to the expenditures for the \$300,000 of safety grants the district was awarded. The other 2020-2021 budget increases include support staff positions for specific student needs, limited allocation increases for specific resource needs, state-mandated retirement rate increases, and increases in other purchased services. As noted earlier, there are no increases for salaried employees including professional teaching staff, administrative staff and other salaried employees, due to the voluntary wage freeze. There is a wage increase in the budget for hourly support positions.



The budget priorities include:

1. Continue to build an outstanding educational program
2. Maintain overall teacher to student ratio
3. Maintain all educational programs, including co-curricular and extra-curricular activities
4. Continue to offer Advanced Placement educational programs for secondary students
5. Infuse technology into the educational program
6. Maintain outstanding physical plant and meet new safety code requirements
7. Restore staff and supplies/equipment where most needed

Based upon the budget priorities, changes were made to the budget including, the addition of another school psychologist (funded by the safety grant), restoring a support staff position, and the addition of two personal care assistants to meet individual student needs. There will be 228 professional positions for 2020-2021 compared to 256 in 2009-2010.

No additional millage was phased in for 2020-2021 for future building needs in an effort to keep the tax increase at 0%. This will most likely mean a delay to upcoming building renovation projects.

	2020-21 Budget	2019-20 Budget	\$ Budget Change	% Budget Change
Regular Programs - Elementary / Secondary	23,288,288	23,032,227	256,061	1.1%
Special Programs - Elementary / Secondary	8,754,831	8,799,134	(44,303)	-0.5%
Vocational Education	910,424	888,000	22,424	2.5%
Other Instructional Programs	123,391	127,432	(4,041)	
Nonpublic School Programs	1,000	1,000	-	
Community College Ed Programs	20,000	30,000	(10,000)	-33.3%
Support Services - Student	2,047,748	1,917,960	129,788	6.8%
Support Services - Instructional Staff	2,082,754	1,976,321	106,433	5.4%
Support Services - Administration	3,614,298	3,654,717	(40,419)	-1.1%
Support Services - Pupil Health	871,512	832,938	38,574	4.6%
Support Services - Business	1,127,870	1,076,326	51,544	4.8%
Operation and Maintenance of Plant Services	4,665,000	4,535,590	129,410	2.9%
Student Transportation Services	2,668,930	2,598,448	70,482	2.7%
Support Services - Technology	1,505,085	1,529,161	(24,076)	-1.6%
Other Support Services	16,000	24,000	(8,000)	-33.3%
Student Activities	1,086,691	1,051,692	34,999	3.3%
Community Services	23,667	23,648	19	0.1%
Interfund Transfers Out of the General Fund	5,474,888	5,549,888	(75,000)	-1.4%
Budgetary Reserve	300,000	300,000	-	0.0%
	58,582,377	57,948,482	633,895	1.1%

## 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>					
	<b>2020-21 Budget</b>	<b>2019-20 Projected</b>	<b>2019-20 Budget</b>	<b>2018-19 Actual</b>	<b>2017-18 Actual</b>
Total Revenue	\$57,082,377	\$57,307,043	\$56,448,482	\$57,156,440	\$55,091,043
Use of Fund Balance	\$1,500,000	\$0	\$1,500,000	\$0	\$0
	\$58,582,377	\$57,307,043	\$57,948,482	\$57,156,440	\$55,091,043
Total Expenditures	\$58,582,377	\$56,435,170	\$57,948,482	\$55,183,602	\$53,889,173
Surplus/(deficit)	\$0	\$871,873	\$0	\$1,972,838	\$1,201,870



“We know how important it is to teach the whole child and we are privileged to be able to teach our students the Southern Way. The Southern Way is always reflecting on how decisions affect others and not just ourselves. I am extremely proud of the decisions our staff has made in these difficult times and look forward to a wonderful 2020-2021 school year. We are committed to making a positive difference in the lives of every Warrior in the Southern York County School District.”

- Dr. Sandra Lemmon, Superintendent of Schools