

Southern York County School District

2022-2023 FINAL BUDGET

BUDGET SUMMARY

The Southern York County School District is pleased to announce that a \$63 million budget for the 2022-2023 fiscal year was approved at the May 2022 board meeting. The budget was balanced with no increase in the real estate tax rate, but does include \$1.5 million use of fund balance.



The process for preparation of the final 2022-2023 budget began in early fall 2021 by district administration. Budget information was presented in November 2021 to the Board of Education with a recommendation that the district not raise taxes above the PDE index of 4.2%. The Board approved this resolution in December 2021, which allowed the District to follow a traditional budget process of approval of a proposed budget in April 2022 and approval of a final budget in May 2022.

Dr. Lemmon, Superintendent stated, "The Board and Administration have worked together to bring forth a budget, which will provide our students with a quality education to prepare them to be life, career, and college ready when they graduate. We are so very fortunate to live in a community that values education and we thank our community members for their support."

FISCAL RESPONSIBILITY

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.

The District has received an unmodified audit opinion, which is the highest opinion, on the financial statement audit and single audit.

Additionally, the cost to educate a student of \$15,775 is below the York County average (\$15,794) and the state average (\$16,688).



EXCELLENCE IN AND OUTSIDE THE CLASSROOM

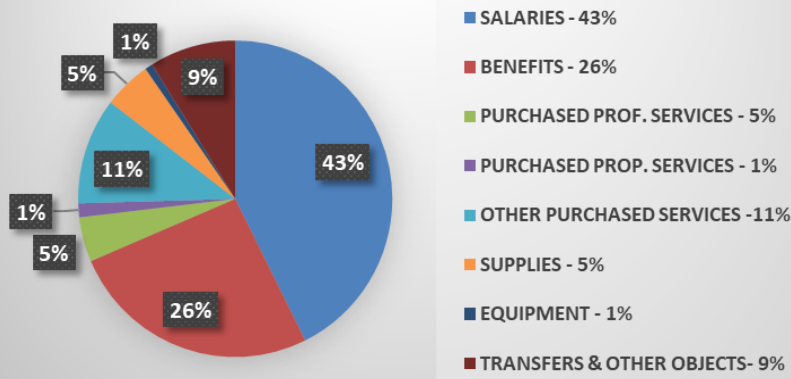
Learning is a lifelong process that includes not only the intellectual but also the social, emotional, cultural, and physical development of the learner. For an amazing list of student accomplishments, please visit the District website at www.sycsd.org to view the District Annual Report.



MAKING A DIFFERENCE ONE WARRIOR AT A TIME!

EXPENDITURES

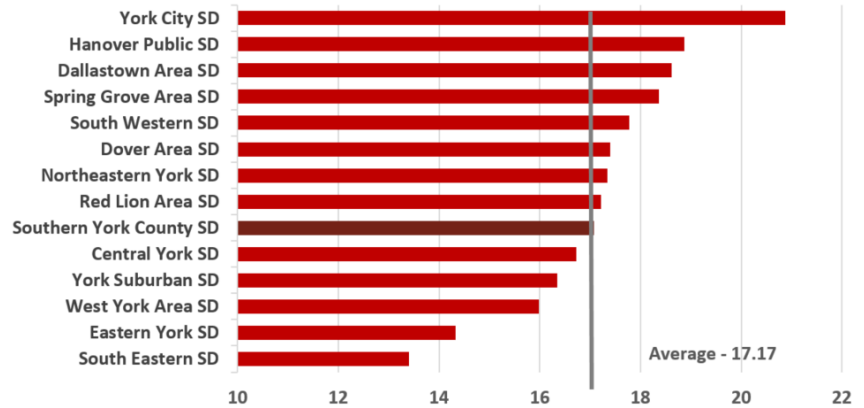
2022-23 EXPENDITURES



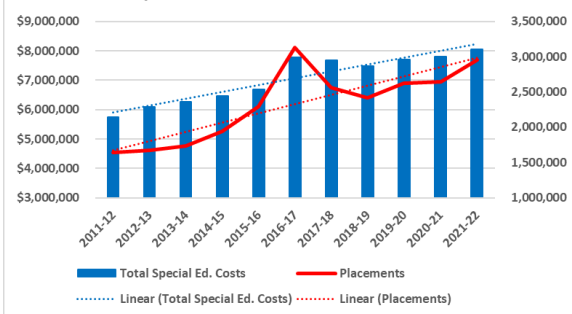
The District is a professional service organization which is in place to educate the students of Southern York County. As such, the majority of the District's budget or 69% is salary and benefits for its staff. The District, like many organizations, is facing the major challenge of retaining qualified staff. A major focus of budget discussions was looking at ways to ensure there will be qualified staff in open positions. The budget reflects a change in methodology concerning budgeting for staff to account for the inability to fill all leaves and needs for substitutes.

The District also analyzed the staff to student ratios based upon the programming in place to ensure the proper amount of staffing for programs. It is the goal of the District to educate our students in our buildings whenever possible. Many of the more specialized programs that are being brought back to the district have a lower staff to student requirement. Overall, the District has been able to reduce the sharp trend in special education costs and educate the majority of our students in our buildings.

Students Per Teacher FY 2020-21



Special Ed Total Costs vs Placements



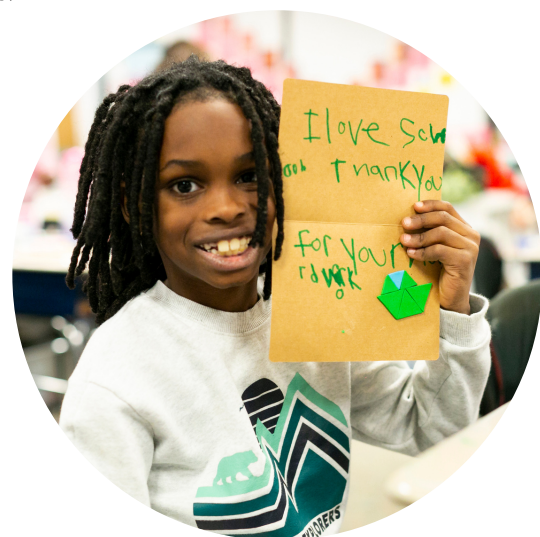
Staff added to the final budget include additional support positions, a counselor, and a social worker. The budget also includes the addition of an EMT course at the high school, increases in allocations for buildings, areas, musical instruments and weight room equipment. Many of the allocations were cut during the recession and restoration is needed due to the rising cost of supplies and equipment.

The budget also includes a phase-in of debt for building renovations. Per the long-term financial plan, 0.22 mills were added to the budget for debt service. While the millage for the Susquehannock High School project is already in place, the long-term plan accounts for estimated needs for the remaining three building's renovation projects. Through long-term planning, the hope is to minimize or eliminate any large spikes in debt service needs and ensure that our buildings are properly maintained.



The overall budget increased by \$2.4 million summarized as follows:

Summary of Expenditure Changes	
New Staff and Items added in budget	506,000
Increase in PSERS (Mandated Contributions)	393,000
Health Insurance	100,000
Debt Service	388,000
Charter School Tuition	200,000
YST and Other Placements	254,000
Reading Program (Federal Funding)	250,000
Transportation	100,000
All Other Items	380,000
Total Increase in Expenditure Budget	2,571,000



REVENUES

District revenues are comprised of 66% local revenues, 31% state revenue, and 3% federal revenue. As noted, state revenue comprises less than one-third of the district's revenue. The state basic education subsidy and the state special education subsidy are more than 55% of the state revenue. The five-year average increases for these two subsidies are 1.23% (\$114,000 per year) and 2.28% (\$52,000/year), respectively. These increases are factored into the budget but are a very minimal amount and are well below the PDE index of 4.2% for 2022-23.

Overall real estate taxes account for 52% of all revenues. The Board and administration seriously consider the impact an increase in taxes has on its community members. The average real estate tax increase over the last five years has been 1.53%, which is significantly lower than the PDE index of 3.16%.

District	Millage 2021-22
York City	35.8561
Northeastern	26.6900
Eastern	24.6900
Dallastown	24.5800
West York	24.2238
York Suburban	24.0967
Spring Grove	24.0922
Dover	23.7150
Hanover	23.0600
Red Lion	22.2791
South Eastern	22.2503
South Western	21.0900
Central	20.3300
Southern (current)	19.9100
Southern 22-23 4.17% (MAX)	20.7400

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. The final budget does not include a tax increase for 2022-2023.

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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.

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

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ADDITIONAL INFORMATION

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/budget. Budget related presentations from Committee Meetings and Board Meetings can also be found on our website. Please contact Susan Green at the School District at 717-235-4811, extension 7278 or susan.green@sycsd.org if you have any questions, concerns, or would like additional information related to the budget.