

SOUTHERN YORK COUNTY SCHOOL DISTRICT

2024-2025 Final Budget

The Southern York County School District is pleased to announce that the board, at its May 2024 meeting, approved a final \$66.4 million budget that does not include a tax increase for the 2024-2025 fiscal year. Including the 2024-2025 school year, the district has raised taxes only once over the last six years. The budget uses \$2.4 million of fund balance to balance revenues and expenditures.

Preparation of the 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 Pennsylvania Department of Education 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.

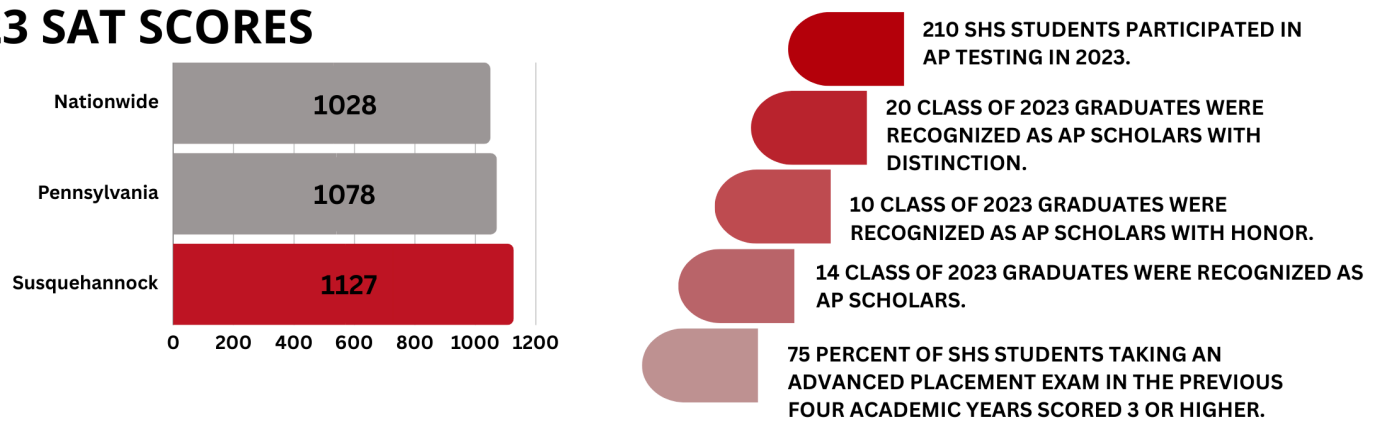
“Educating the students of Southern York County is a privilege that we take very seriously. While we use practices from business where we can, we also are committed to meeting the needs of each and every student. The administration and board work together to present a budget that is fiscally responsible, while also meeting the needs of each student,” said Dr. Robert Bryson, Superintendent.



Fiscal Responsibility

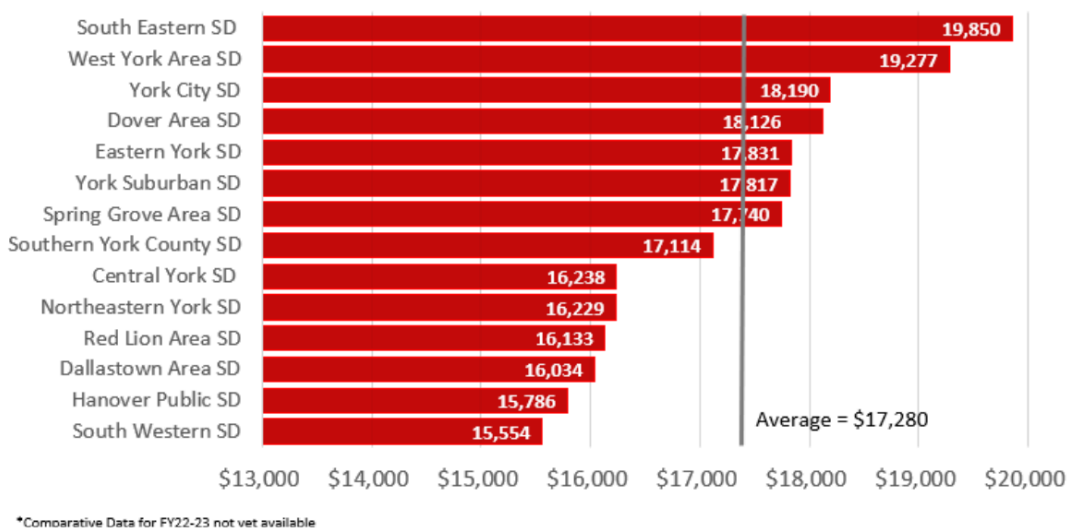
A primary responsibility of the school board and administration is to ensure that public funds are spent in a responsible and cost-effective manner. The district's cost-effective operations show a high degree of accountability to our community, with the expectation of a high rate of return. We have an impressive rate of return, especially considering our low tax rate and high student achievement, in comparison to other York County school districts.

2023 SAT SCORES



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 \$17,114 is below the York County average (\$17,280) and the state average (\$18,963.60).

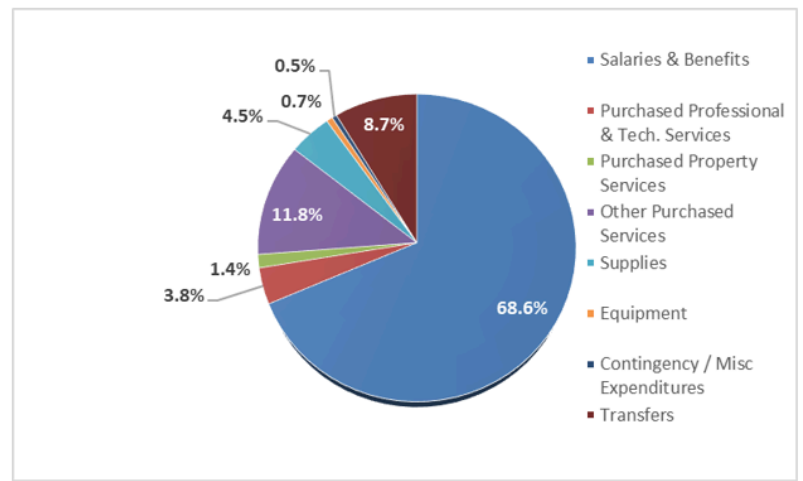
Cost to Educate a Student



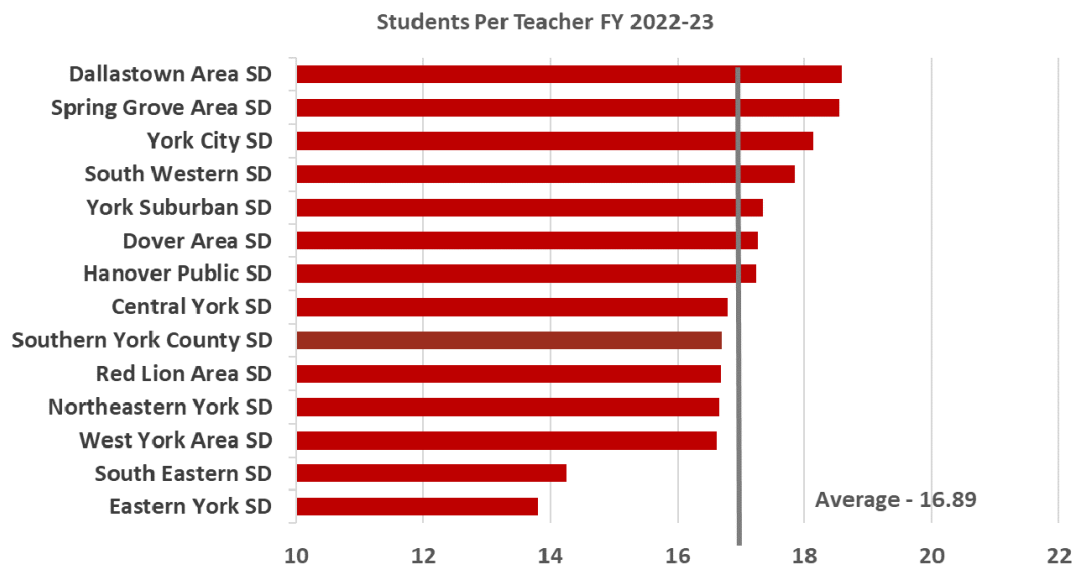
The 2024-2025 budget is different from recent budgets as 2024-2025 represents the first year without significant federal ESSER funding. As a result, the overall expenditure budget increased by only \$753,000 or about 1.15%, and revenues increased by about \$835,000 or about 1.34%. The primary drivers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

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.

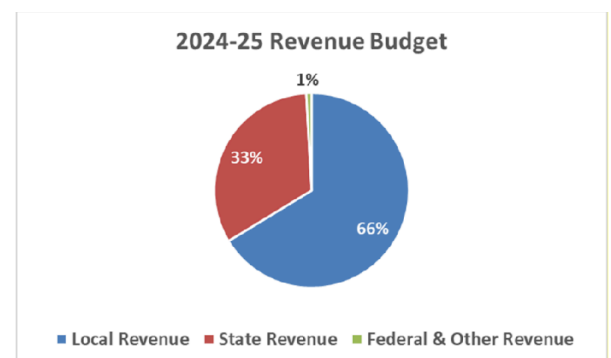


Southern York County School District also analyzes class sizes and personnel every year to determine the staffing necessary to meet student needs. The administration reviews the classroom teachers, instructional specialists, special education staff and supports, and other supports required to meet student 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.



Revenues

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 final budget approved by the board does not include a 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.

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 building renovations to reduce the overall debt needed to complete projects.

As partners 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 sycsd.org/domain/16 and click 2024-25. Please contact Susan Green, Chief Financial and Operations Officer, at 717-235-4811 x7278 or susan.green@sycsd.org if you have questions, concerns, or would like additional information related to the budget.

“As district staff, we are so fortunate to work in a profession that we love - caring for and educating the communities’ children. We thank the community for their support in our effort to help our students find their passion, learn compassion, and be ready to make the world a better place,” Dr. Bryson said.