

# Harrison Central School District 2019-20 Adopted Budget



***Statewide Budget Vote***

***May 21, 2019***



## 2019-20 Budget Overview

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- Our vision for student learning is research-based and long term, as reflected in our budget priorities over time.
- The Superintendent, with support of the Board of Education, community, administration, faculty and staff continues to pursue a strategic vision aligned with the District core values to provide an inclusive, enriching, rigorous education for every child.



## 2019-20 Budget Overview & Long Term Vision

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We continue to advance the District's strategic vision around three key initiatives:

- Implementing personalized learning theory
- Continuing the development and implementation of an assessment system based on multiple measures
- Creating a comprehensive approach to developing and assessing social and emotional capacities



# PERSONALIZED LEARNING THEORY

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**Learner profiles**

**Personal learning paths**

**Competency-based progression**

**Flexible learning environments**



# MULTIPLE MEASURES: THE WHOLE CHILD OR SELECTIVE PARTS?

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The definition of multiple measures extends beyond multiple tests even if they are different types of tests or tests in other subject areas and multiple ways of analyzing test scores (e.g., absolute performance, achievement gaps, and growth).

For accountability systems to both capture and incentivize the full breadth of learning and support in schools, they must also incorporate measures beyond standardized tests.



## WHAT DOES THE SYSTEM LOOK LIKE/WHAT DO WE MEAN BY MULTIPLE MEASURES?

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Systems that reflect multiple measures of student success must incorporate a variety of measures that more fully reflect a comprehensive definition of student success, accurately measure student learning, and systematically track educators' efforts to engage and support learners. (ASCD)



## Social/Emotional Learning

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Developing and refining a K-12 curriculum that helps students fulfill individual personal learning goals, develop agency and personal competencies.

- Requires experiential learning opportunities that develop agency, an integrated identity, and the competencies to successfully meet four foundational components: **self-regulation, knowledge and skills, mindsets, and values that underlie them.**
- Provide intentional opportunities for students to interact, and make meaning of their experiences as the central vehicle for personal learning and development.



# 2019-20 Budget Objectives

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## Instructional Budget Goals

- Maintain district class sizes with a target of 22.
- Increase the number of co-teachers to enhance the co-teaching experience.
- Provide additional support for school nurses to meet increased reporting requirements and provide more coverage during the school day
- Increase the position of Middle Years International Baccalaureate Coordinator to full-time.
- Continue the implementation of the IB middle Years Program at the high school and middle school.
- Increase special education teachers and support staff.
- Create a Therapeutic Support Class at HHS.
- Reestablish capital improvement budget for long term planning





# 2019-20 Instructional/Support Staffing Goals

Proposed Staffing		FTE
<b>INSTRUCTIONAL</b>		
SPED Co-teacher to reduce CT numbers (HHS)		2.00
Therapeutic support class (HHS)		1.00
Speech pathologist		0.50
LOTE Spanish teacher		1.00
PT Dance (1.3 to 1.7)		0.40
PT ENL Teacher PUR		0.50
		5.40
<b>SUPPORT</b>		
Teacher Aides (various locations) Sped		3.00
Cleaner (new wing - split with HHS or PAR)		1.00
PT Cleaner (new wing)		0.50
HAS PT Aide in Library		0.50
HAS PT Health Assistant		0.50
PAR PT Health Assistant		0.50
PRE PT Health Assistant		0.30
PUR PT Health Assistant		0.30
HHS Teaching Assistant		1.00
Teaching Assistant for TSC		1.00
<b>Sub Total</b>		<b>8.60</b>



## Key Financial Indicators

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- Consumer Price Index (CPI) remains at 2% for 2019-20
- Tax Base Growth Factor Declined
- Decreased rate for Teachers' Retirement System yields approximate savings of \$700,000
- Interest rates on investments continue to increase
- State Budget increased aid mainly from transportation, building and BOCES
- Teacher Retirement Incentive saved \$553,000

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**“AAA” Rating**  
**Reaffirmed**

**Harrison Central School District, NY Series**  
**2019**

**GO Bonds Rated 'AAA'; Outlook Stable on new bond issue**  
**dated January 2019**



## Harrison Central School District Final State Aid Analysis 2019-20

	Exec. Bud Proposal 2019-20	Enacted Budget 2019-20	Enacted Budget 2018-19	2019-20 Exec. Bud vs 2019-20 Enacted	2019-20 Enacted vs 2018- 19 Enacted
	A	B	C	B-A	B-C
Foundation Aid	\$ 3,279,688	\$ 3,296,046	\$ 3,271,683	\$ 16,358	\$ 24,363
Boces Aid	\$ 332,274	\$ 334,071	\$ 267,258	\$ 1,797	\$ 66,813
High Cost Excess Cost Aid	\$ 105,239	\$ 89,069	\$ 156,546	\$ (16,170)	\$ (67,477)
Private Excess Cost Aid	\$ 103,230	\$ 103,496	\$ 98,168	\$ 266	\$ 5,328
Software/Library/Textbook	\$ 360,113	\$ 360,764	\$ 359,284	\$ 651	\$ 1,480
Transportation Aid	\$ 372,525	\$ 372,525	\$ 333,184	\$ -	\$ 39,341
Building Aid	\$ 169,000	\$ 169,000	\$ 81,104	\$ -	\$ 87,896
<b>Estimated Total Aid</b>	<b>\$ 4,722,069</b>	<b>\$ 4,724,971</b>	<b>\$ 4,567,227</b>	<b>\$ 2,902</b>	<b>\$ 157,744</b>



Harrison Central School District  
Tax Cap Calculation 2019-20

		2018-19	2019-20
1)	Prior Year Tax Levy	\$ 102,802,573	\$ 106,272,988
2)	1 + Tax Base Growth Factor (provided by Commissioner of Tax & Finance by February 15th.)	1.0050	1.0019
	<b>Total Tax Levy plus Growth Factor</b>	<b>\$103,316,586</b>	<b>\$106,474,907</b>
3)	Prior Year PILOTS	1,091,278	1,126,701
4)	Levy for Judgements over 5% of total tax levy	-	-
	Capital Debt Service(net of Bldg. Aid) (prior Yr)	-	-
	Capital Tax Levy	(2,556,450)	(3,511,247)
	<b>TAX LEVY LIMIT</b>	<b>\$101,851,414</b>	<b>\$104,090,361</b>
5)	Allowable Levy Growth Factor (1 + inflation factor, up to 2%)	2.00%	2.00%
		\$2,037,028	\$2,081,807
6)	Next Years PILOTS	(1,126,701)	(1,179,981)
	<b>TAX LEVY LIMIT (to be submitted to State Comptroller, Commissioner of Tax &amp; Finance and the Commissioner of Education by March 1st)</b>	<b>\$102,761,741</b>	<b>\$104,992,187</b>
	Levy for excess increases to ERS	-	-
	Levy for excess increases to TRS	-	-
	Debt Service(net of Bldg. Aid) & EPC	1,705,583	2,743,256
	Capital Tax Levy	1,325,664	728,908
	Capital Closeout Revenue	480,000	240,000
9)	Erroneous levy plus interest from prior year	\$0	\$0
	<b>ALLOWED TAX LEVY WITH 50% plus 1 voter approval</b>	<b>\$106,272,988</b>	<b>\$108,704,351</b>
		1.85%	3.38%
			2.29%



**Harrison Central School District**  
**Revenue Budget**  
**2019-20**

Code	Revenue Type	2017-18 Actual Revenue	2018-19 Adopted Revenue	2019-20 Proposed Revenue
A 1001	REAL PROPERTY TAXES	97,972,630	106,272,988	108,704,351
A 1081	PAYMENTS IN LIEU OF TAXES	1,091,274	1,126,701	1,179,981
A 1085	SCHOOL TAX RELIEF REIMBURSEMENT	4,138,721	TBD	TBD
	Sub Total Property Taxes & PILOT	103,202,625	107,399,689	109,884,332
A 1120	NON-PROPERTY TAX DIST. BY COUNTY	1,583,371	1,600,000	1,630,000
A 1310	DAY SCH. TUITION FROM INDIVIDUALS	4,465	-	-
A 1335	FEES & CHARGES (OTHER)	31,182	12,000	12,000
A 2230	TUITION-OTHER DISTRICTS	234,231	85,000	50,000
A 2280	HEALTH SERVICES - OTHER DIST.	247,757	240,000	240,000
A 2401	INTEREST & EARNINGS	518,869	500,000	650,000
A 2410	RENTAL OF PROPERTY - MISC	2,570	2,500	2,500
A 2665	SALE OF EQUIPMENT	2,759	-	-
A 2680	INSURANCE RECOVERIES	40,059	-	-
A 2701	REFUNDS FOR BOCES AIDED SERV.	94,063	25,000	25,000
A 2703	REFUND OF PRIOR YRS EXPEND.	692,820	496,080	450,000
A 2705	GIFTS & DONATIONS	17,000	-	-
A 2770	MISCELLANEOUS REVENUES	334	20,160	20,160
A 2770.01	HHS THEATER TICKET SALES	20,148	28,000	20,000
A 3101	STATE AID - BASIC FORMULA	3,469,584	3,940,685	4,029,685
A 3102	EXCEL AID	8,660	-	-
A 3103	BOCES AID	285,617	267,258	332,274
A 3104	CRP TUITION	203,356	200,000	263,270
A 3260	TEXTBOOK AID	271,038	270,076	270,902
A 3262	COMPUTER SOFTWARE AID	63,725	62,946	62,946
A 3263	LIBRARY AID	26,587	26,262	26,262
A 4601	FEDERAL AID-MEDICAID ASSISTANCE	-	50,000	-
A 5031	INTERFUND TRANSFER - CAPITAL	-	480,000	240,000
A 5031	INTERFUND TRANSFER - DEBT SERVICE	-	-	200,000
	Sub Total Local Revenue	7,818,195	8,305,967	8,524,999
	APPROPRIATED FUND BALANCE		800,000	800,000
	APPROPRIATED RESERVE		200,000	200,000
	Total Revenue	\$111,020,820	\$116,705,656	\$119,409,331



<u>Summary of Tax Levy and Adjustments</u>		Bud. To Bud.	<u>Budget Modifications</u>	
Estimated Budget 2019-20		\$ 119,370,125		
Estimated Local Revenue		\$ (9,704,980)		
	Projected Levy	\$ 109,665,145		
Maximum Allowable Levy		\$ 108,704,351		
Actual Levy Amount		\$ 109,665,145		
<b>Excess of Limit</b>		<b>\$ 960,794</b>		
ERS Reserve		\$ (200,000)		
Appropriated FB		\$ (800,000)		
	Sub Total	\$ (39,206)		
Early Retirement Incentive (Teachers)		\$ (553,656)		
Proposed new staffing		\$ 814,751		
	Sub Total	\$ 221,889		
Reductions		(324,889)		
Additions		103,000		
Amount over Tax Levy Cap		\$ 0		
			<u>Reductions</u>	
			Boces Occ Ed.	(50,166)
			Health Ins.	(50,000)
			Residential Maintenance	(65,000)
			Band Jackets (one time purchase 18-19)	(8,000)
			HS Calculators & Tables for new classrooms (18-19)	(6,000)
			New Server (one time purchase 18-19)	(35,000)
			Unemployment	(5,000)
			Transfer to Special Aid Fund	(7,500)
			Teacher Retirement	(18,223)
			Cust. OT (construction)	(10,000)
			Out of District Tuition (Boces)	(45,000)
			Private School Tuition	(25,000)
				<b>(324,889)</b>
			<u>Additions</u>	
			New Sped Student	52,000
			1:1 aide Needed	43,000
			Extracurricular	8,000
				<b>103,000</b>

Total Proposed Budget \$119,409,331



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## HARRISON CENTRAL SCHOOL DISTRICT TEN YEAR BUDGET HISTORY

SCHOOL YEAR	EXPENDITURE BUDGET	% INCREASE
2010-2011	\$101,143,123	1.55%
2011-2012	\$103,127,306	1.96%
2012-2013	\$104,228,325	1.07%
2013-2014	\$108,019,168	3.64%
2014-2015	\$109,113,297	1.01%
2015-2016	\$109,280,120	0.15%
2016-2017	\$110,033,382	0.69%
2017-2018	\$111,996,711	1.78%
2018-2019	\$116,705,656	4.20%
2019-2020	\$119,409,331	2.32%

**Ten Year Average 1.84%**





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## HARRISON CENTRAL SCHOOL DISTRICT TEN YEAR LEVY HISTORY

SCHOOL YEAR	TAX LEVY	% INCREASE
2010-11	\$89,875,654	0.15%
2011-12	\$91,332,837	1.62%
2012-13	\$93,131,321	1.97%
2013-14	\$96,363,847	3.47%
2014-15	\$99,657,561	3.42%
2015-16	\$100,051,679	0.40%
2016-17	\$100,949,750	0.90%
2017-18	\$102,802,573	1.84%
2018-19	\$106,272,988	3.38%
2019-20	\$108,704,351	2.29%

**Ten Year Average 1.94%**



## HARRISON CENTRAL SCHOOL DISTRICT FIVE YEAR TAXABLE ASSESSED VALUE HISTORY

SCHOOL YEAR	ASSESSMENT ROLL	TAX ROLL	ACTUAL ASSESSED VALUE	% INCREASE
2015-2016	2014	2015	\$133,070,844	-2.11%
2016-2017	2015	2016	\$132,933,047	-0.10%
2017-2018	2016	2017	\$131,838,242	-0.82%
2018-2019	2017	2018	\$131,022,758	-0.62%
2019-2020	2018	2019	\$129,620,344	-1.07%

Estimated Tax Rate Increase 3.70%  
 1.1% of Tax Rate increase is a result of reduced assessments



## 2019-20 Budget Highlight Summary

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- Additional Teaching staff to maintain staffing/student ratios
- Additional support and cleaning staff as needed
- New Therapeutic Program at HHS
- FT MYP Coordinator
- PT Elementary health assistants at each building
- Increase capital project funding for district-wide improvements (install exterior restrooms and field improvements, partial roof replacement, other improvements as needed)
- Upgrade of phone/internet service (5 year service agreement)



## Next Steps

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- **On-going review of student enrollment and staffing needs**
- **Prepare and distribute all legally required budget documents**
- **Present budget to all building PTA's**
- **Public Hearing May 8, 2019**
- **State-Wide budget vote May 21, 2019**