



Harrison Central School District Superintendent's Final Recommended Budget

2022-2023 Budget Development

April 20, 2022



2022-2023 Budget Calendar

February 9, 2022	Superintendent's 22-23 Budget Overview ✓
March 9, 2022	Budget Priorities & Projected Expenditures ✓
March 23, 2022	Projected Revenues, Fund Balances, Tax Implications ✓
April 20, 2022	Final Budget Presentation & Adoption of 2022-2023 Budget
May 4, 2022	Budget Hearing
May 17, 2022	Budget Vote and Board of Education Election



Superintendent's Budget Objectives

- Maintain class sizes and programmatic choices amidst pockets of increasing enrollment /participation
- Strengthen instructional continuity K-12 by:
- Sustains International Baccalaureate Diploma Program (DP) and Middle Years Programs (MYP)
- Introduces International Baccalaureate Primary Years Program (PYP)
- Continues funding IB and AP testing fees for all students at HHS
- Continues expansive summer programs to address identified learning gaps, provide enrichment, and opportunities for community building/connection support learning gaps, provide enrichment, and a summer high school program to support credit recovery
- Prioritizes Health and Safety improvements District-wide
- Sustains capital project budget for long term district
- **Remain within allowable Tax Levy Cap**



2022-2023 Draft Revenue Budget

Presented to the Board on March 23rd:

Estimated 2022-23 Revenues

Real Property Taxes (Within Tax Levy Cap 2.85%)	\$ 116,318,296
PILOT Payments	\$ 1,235,087
Sales Tax	\$ 2,380,000
Charges for Services	\$ 378,500
Miscellaneous	\$ 831,297
State Aid	\$ 5,393,298
Planned Use of Fund Balance	\$ 3,775,000
 Total Revenues	 \$ 130,311,478
Projected Expenditures	\$ 130,600,369
Current Budget Gap	-\$ 288,891



NYS Budget Highlights

- **Budget provides \$30.91 Billion in Computerized Aids - \$2.08 B increase or 7.23%**
 - **3% Minimum Increase in Foundation Aid (+\$100,858)**
 - **No Additional State Aid above Governor's Budget**
 - **All current aid formulas continue to run per current law**
- **Zero Emission School Buses - All new school bus purchases be zero emissions by 2027, including bus contractors**
 - **Districts are permitted to seek waiver up to 24 months for compliance**



Budgetary Changes Since March 23, 2022

Budget Gap as of March 23:

-\$288,891

Gas, Electricity and Other Contractual:

Increase of \$82,071

- Electricity: + \$85,000
- Telephone: - \$7,114
- BOCES: + \$685

Public & Private Tuition:

Increase of \$75,000

- Charter School Tuition

Salaries and Benefits:

Decrease of \$425,963

- Consolidation of 1.0 FTE Clerical Support Staff through attrition
- Elimination of 1.0 FTE Teacher Aide position through attrition
- Reduction of instructional substitute line and additional section lines

Transfer to Special Aid Fund:

Decrease of \$20,000

Current Budget Gap:

\$0.00



2022-2023 Final Budget

Year	Program	Administrative	Capital	Total
2021-22 Actual	\$96,537,076	\$16,020,455	\$13,000,494	\$125,558,025
2022-23 Final	\$100,284,366	\$15,589,793	\$14,437,318	\$130,311,477
\$ Change	\$3,747,290	-\$430,662	\$1,436,824	\$4,753,452

Program	Administrative	Capital
Student Instruction, aides & assistants, computers/software, textbooks, equipment, supplies, special education, vocational, guidance, health, psychological, athletics, transportation	Central office administrative & clerical, curriculum and supervision, professional development, printing, mailing, liability insurance, legal services	Buildings and grounds employees, cleaning supplies, equipment, electricity, gas, telephone, water, sewer, judgements and claims, capital improvements



2022-2023 Final Revenue Budget

	<u>2021/22</u>	<u>2022/23</u>	<u>Change</u>
Real Property Taxes*	\$113,090,944	\$116,318,296	\$ 3,227,351
PILOT Payments	\$ 1,193,283	\$ 1,235,087	\$ 41,804
Sales Tax	\$ 2,250,000	\$ 2,380,000	\$ 130,000
Charges for Services	\$ 321,500	\$ 378,500	\$ 57,000
Miscellaneous	\$ 958,365	\$ 831,297	\$ (127,068)
State Aid/Medicaid	\$ 5,293,933	\$ 5,393,298	\$ 99,365
Foundation Aid	\$ 3,361,966	\$ 3,462,824	\$ 100,858
Public Excess Cost Aid	\$ 154,792	\$ 132,194	\$ (22,598)
Private Excess Cost Aid	\$ 447,377	\$ 350,863	\$ (96,514)
Transportation Aid	\$ 407,751	\$ 436,848	\$ 29,097
Building Aid	\$ 40,189	\$ 49,321	\$ 9,132
BOCES Aid	\$ 437,787	\$ 609,349	\$ 171,562
Categorical Aid	\$ 354,071	\$ 351,899	\$ (2,172)
Medicaid	\$ 90,000	\$ 0.00	\$ (90,000)
Use of Fund Balance	<u>\$ 2,450,000</u>	<u>\$ 3,775,000</u>	<u>\$ 1,325,000</u>
Total 2022-2023 Revenue	\$125,558,025	\$130,311,477	\$ 4,753,452

*Within the Tax Levy Cap (2.85%)



2022-2023 Final Revenue Budget

Revenue - Use of Fund Balance

	<u>21-22</u>	<u>22-23</u>	<u>Change</u>
Appropriated for Tax Reduction	\$ 1,000,000	\$ 1,575,000	\$ 575,000
Appropriated for Capital Projects	\$ 0.00	\$ 1,200,000	\$ 1,200,000
Appropriated from Accrued Liability	\$ 0.00	\$ 125,000	\$ 125,000
Appropriated from ERS Reserve	\$ 875,000	\$ 875,000	\$ 0.00
Appropriated from TRS Reserve	<u>\$ 575,000</u>	<u>\$ 0.00</u>	<u>-\$ 575,000</u>
Total Use of Fund Balance	\$ 2,450,000	\$ 3,775,000	\$ 1,325,000



2022-2023 Estimated Tax Implications

	<u>21-22</u>	<u>22-23</u>	<u>% Change</u>
Tax Levy	\$113,090,944	\$116,318,296	+2.85%*
Assessments	\$126,075,019	\$126,377,988	+ .24%
Estimated Tax Rate	\$895.19	\$919.01	+2.66%**

* Within the Tax Levy Cap Limit

**Town of Harrison, based on current information from Assessor's Office



Superintendent's Final Budget

Programmatic Improvements & Additional Services

- Special Education Services at LMK - 3.0 FTE
- IB Primary Years Program (PYP)
- Instructional Specialist - Elementary Level (Budget Neutral)
- Capital Infrastructure Improvements (Roofs, Accessibility, Flooring, Ventilation, Air Conditioning)
- Extracurricular Programs: HHS After-School Arts & Increased Fitness Center hours
- BOCES Partnership - Network Infrastructure, Cybersecurity Protection, Equipment Upgrades
- Part-time cleaner (.5 FTE - Harrison Ave Elementary)