

# **Harrison Central School District**

## ***Superintendent's Preliminary Budget 2021-22***



**Board of Education Meeting**  
***March 10, 2021***



# Superintendent's Budget Overview

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- The vision for student learning is research-based and long-term, and is 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 District core values to provide an inclusive, enriching, rigorous and personalized education for every child.



## Superintendent's Budget Overview & Long Term Vision

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

- Implementing a personalized approach to learning
- Continuing the development and implementation of a multiple measures assessment system
- *Developing inquiring, knowledgeable and caring young people who help to create a better and more peaceful world through intercultural understanding and respect. (SEL/IB)*



## Superintendent's Budget Objectives

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- Maintain class sizes and programmatic choices amidst increasing participation
- Strengthen instructional continuity in K-12 by:
  - Completing implementation of International Baccalaureate Middle Years Program
  - Pursue application to International Baccalaureate Primary Years Program
  - Develop differentiated summer programs that address identified **learning gaps, provide enrichment, and opportunities for community building/connections prior to September return to school**



# Superintendent's Budget Objectives

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## Mandates

- Meet needs for special education & ENL students, maintain commitment to educating students in-district whenever possible.

## Professional Learning & Research

- Sustain Hanover Research collaboration to benchmark academic growth -post Pandemic.
- Maintain commitment to high quality professional development for teachers, administrators and support staff. (Focus - assessment, culturally responsive teaching, positives of the pandemic).



# Superintendent's Budget On-going Objectives

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## Assessments

- Continue expansion and development of a multiple measure model of student progress.
- Ongoing development of student assessments using technology to support collection/analysis/distribution of student assessment data.
- Further develop/expand proficiency scales for each instructional unit. These rubrics offer feedback to students and teachers to better monitor progress.



# 2021-22 Proposed Staffing

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Proposed Positions for 2021-22		FTE
Elementary Teachers (includes Special Education and Speech)		4.40
LMK Teacher - Special Education		(1.00)
High School Teachers		0.80
Teacher Aides - PAR		2.00
Teacher Aides - Special Education Elementary		2.00
Teaching Assistant - PAR		1.00
Teacher Aides - included in 2021/22 budget		(2.00)
		<hr/> 7.20



# Changes in Financial Indicators

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## Financial Challenges

- Consumer Price Index (CPI) is 1.23% for 2021-22, down from last year (1.81%) - loss of approximately \$600,000 in levy
- Increased rate for Teachers' Retirement System adds approximately \$300,000 to budget
- Interest rates on investments have continued to decrease significantly since last budget
- Uncertainty surrounding the Governor's Executive Budget
  - **Possible reduction of 20% aid in 2021-22 or 5% reduction over the next four years**
  - Reorganization of various expense-driven aids into a new category called "Services Aid"





## Changes in Financial Indicators

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### Financial Improvements

- Teacher Retirement Incentive - saves approximately \$560,000
- Slight increase in Tax Base Growth Factor provides increase in levy of \$270,000



# Key Components of Tax Levy Cap Calculation

	2020-21	2021-22
	<u>Factor</u> <u>Impact on Levy</u>	<u>Factor</u> <u>Impact on Levy</u>
<b><u>Tax Base Growth Factor</u></b> - provided by the Dept. of Taxation and Finance by February 15th	1.0036    \$ 391,336	1.006    \$ 665,941
<b><u>Allowable Levy Growth Factor</u></b> - the lesser of 2% or the inflationary change using the Consumer Price Index (CPI)	1.81%    \$ 1,927,287	1.23%    \$ 1,341,365
<b><u>PILOTs</u></b> - Payments in Lieu of Taxes	-          \$ 10,352	-          \$ (23,654)
<b><u>Capital Tax Levy</u></b> - includes debt service payments and anticipated expenditures for capital projects (non-bond)	-          \$ (24,036)	-          \$ (157,898)
<b>Total Effect on Tax Levy</b>	<u>\$ 2,304,939</u>	<u>\$ 1,825,754</u>



# Tax Levy Cap Calculation 2021-22

Harrison Central School District  
Tax Cap Calculation 2021-22- PRELIMINARY  
As of March 8, 2021

		2020-21	2021-22
1) Prior Year Tax Levy		\$ 108,704,351	\$ 110,990,190
2) 1 + Tax Base Growth Factor (provided by Commissioner of Tax & Finance by February 15th.)	x	1.0036	1.0060
Total Tax Levy plus Growth Factor		\$109,095,687	\$111,656,131
3) Prior Year PILOTS	+	1,179,981	1,169,629
4) Levy for Judgements over 5% of total tax levy	-	-	-
Capital Debt Service(net of Bldg. Aid) (prior Yr)	-	(3,795,725)	(3,771,689)
Capital Tax Levy	-		
TAX LEVY LIMIT	=	\$106,479,943	\$109,054,071
5) Allowable Levy Growth Factor (1 + inflation factor, up to 2%)	x	1.81%	1.23%
		\$1,927,287	\$1,341,365
6) Next Years PILOTS	-	(1,169,629)	(1,193,283)
TAX LEVY LIMIT (to be submitted to State Comptroller, Commissioner of Tax & Finance and the Commissioner of Education by March 1st)	=	\$107,237,601	\$109,202,153
Levy for excess increases to ERS	+	-	-
Levy for excess increases to TRS	+	-	-
Debt Service(net of Bldg. Aid) & EPC	+	3,110,887	3,062,640
Capital Tax Levy (expenditures not budget)	+	540,802	551,151
Capital Closeout Revenue	+	120,000	-
9) Erroneous levy plus interest from prior year	-	\$0	\$0
ALLOWED TAX LEVY WITH 50% plus 1 voter approval	=	\$111,009,290	\$112,815,944
ACTUAL LEVY		\$110,990,190	\$112,815,944

2.10%

1.64%



# Budget Status

## Includes Teacher Retirement Incentive

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<u>Summary of Tax Levy and Adjustments</u>		<u>Bud. To Bud.</u>	
Estimated Budget 2021-22		\$ 126,328,789	2.35% Budget to Budget
Estimated Local Revenue		\$ (9,771,451)	
	Projected Levy	\$ 116,557,338	
Maximum Allowable Levy		\$ 112,815,944	
Actual Levy Amount (to be determined)		\$ -	
Excess of Limit		\$ (3,741,394)	
TRS Reserve		\$ -	
ERS Reserve		\$ -	
Appropriated FB		\$ -	
	Sub Total	\$ (3,741,394)	
Anticipated savings from ERI		\$ 559,011	
	Sub Total	\$ (3,182,383)	
Amount over Tax Levy Cap		\$ (3,182,383)	

Information above does not include any possible new positions



# 2021-22 Projected Revenue

## *Harrison Central School District Revenue Budget 2021-22*

Revenue Type	2016-17 Actual Revenue	2017-18 Actual Revenue	2018-19 Actual Revenue	2019-20 Actual Revenue	2020-21 Adopted Revenue	2021-22 Proposed Revenue
PAYMENTS IN LIEU OF TAXES	1,040,600	1,091,274	1,186,567	1,236,771	1,169,629	1,193,283
NON-PROPERTY TAX DIST. BY COUNTY	1,497,217	1,583,371	1,599,024	2,159,239	1,980,000	2,250,000
INTEREST & EARNINGS	246,030	518,869	856,914	720,687	370,000	218,000
STATE AID - BASIC FORMULA	3,364,821	3,469,584	3,628,074	3,719,248	3,961,849	4,832,584
EXCEL AID	8,751	8,660	16,795	12,770	-	-
BOCES AID	289,739	285,617	306,455	309,345	391,981	-
CRP TUITION	152,663	203,356	235,284	285,422	263,270	347,370
TEXTBOOK AID	269,348	271,038	269,523	271,853	267,663	-
COMPUTER SOFTWARE AID	62,946	63,725	63,860	64,909	63,860	-
LIBRARY AID	26,262	26,587	26,643	27,081	26,643	-
ALL OTHER REVENUE SOURCES	1,252,331	1,387,388	1,793,006	1,617,991	1,343,214	930,214
<b>Total Revenue</b>	<b>\$8,210,707</b>	<b>\$8,909,469</b>	<b>\$9,982,145</b>	<b>\$10,425,316</b>	<b>\$9,838,109</b>	<b>\$9,771,451</b>



# 2021-22 State Aid Analysis

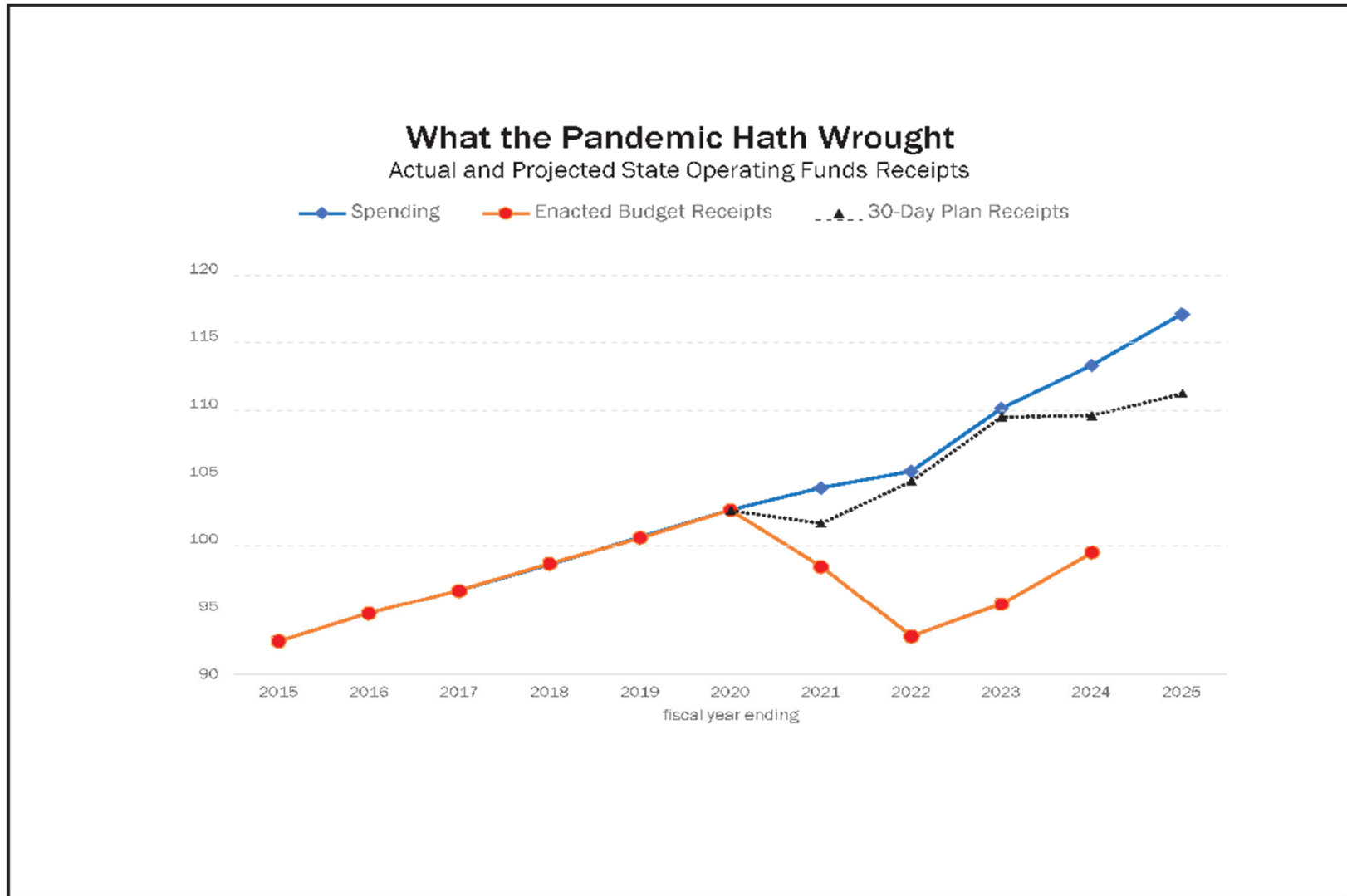
## Harrison Central School District State Aid Analysis Executive Budget 2021-22

	Exec. Bud Proposal 2021-22	Enacted Budget 2020-21	2021-22 Exec. Bud vs. 2020-21 Enacted Bud
	A	B	A-B
Foundation Aid	\$ 3,296,046	\$ 3,296,046	\$ -
Services Aid**	\$ 1,248,266	\$ 1,164,118	\$ 84,148
Boces Aid	\$ -	\$ -	\$ -
High Cost Excess Cost Aid	\$ 141,623	\$ 26,298	\$ 115,325
Private Excess Cost Aid	\$ 106,460	\$ 81,109	\$ 25,351
Supp. Excess Cost Aid	\$ -	\$ -	\$ -
Software/Library/Textbook	\$ -	\$ -	\$ -
Transportation Aid	\$ -	\$ -	\$ -
Building Aid	\$ 40,189	\$ 37,723	\$ 2,466
Pandemic Adjustment	\$ -	\$ (460,773)	\$ 460,773
Federal Cares Restoration	\$ -	\$ 460,773	\$ (460,773)
Sub Total	\$ 4,832,584	\$ 4,605,294	\$ 227,290
STAR Aid	\$ 2,803,267	\$ 2,947,039	\$ (143,772)
Local Dist. Funding Adj.	\$ (1,375,412)	\$ -	\$ (1,375,412)
State Sub Total	\$ 6,260,439	\$ 7,552,333	\$ (1,519,184)
COVID -19 Supp. Stimulus	\$ 1,375,412	\$ -	\$ 1,375,412
Estimated Total Aid	\$ 7,635,851	\$ 7,552,333	\$ 83,518

\*\* New category of Services Aid includes (Boces, Pub Excess Cost, Software, Library, Textbook, Hardware, Transportation)



# 2021-22 State Aid Projections



Source: NYGFOA (March 4, 2021). *Central Virtual Seminar* [PowerPoint slides].



# Key Budget Trends

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## Harrison Central School District Key Budget Rates and Ten Year Average

		Proposed 2021-22	Ten Year Average
Proposed Tax Levy Change		1.64%**	2.14%
Budget to Budget Change		2.35%**	2.06%

\*\* Numbers are not final





# Next Steps

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- **Finalize staffing needs for 2021-22**
- **Monitor State budget process and State Aid changes**
- **Continue to explore for possible savings**
- **On-going review of student enrollment**
- **Secure property assessment numbers**
- **On-going projections of 2020-21 budget for carry-forward possibilities**
- **Collect private and parochial transportation applications(April 1<sup>st</sup>)**
- **Prepare and distribute all legally required budget documents**

**Continue Citizens' Budget Advisory Committee meetings**