



# Harrison Central School District Superintendent's Preliminary Budget

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2022-2023 Budget Development

March 23, 2022



# 2022-2023 Budget Calendar

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|-----------------------|--|
| February 9, 2022      | Superintendent's 22-23 Budget Overview ✓                   |
| March 9, 2022         | Budget Priorities & Projected Expenditures ✓               |
| <b>March 23, 2022</b> | <b>Projected Revenues, Fund Balances, Tax Implications</b> |
| 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

Advance the District's strategic vision for a rigorous, personalized approach to learning:

- Strengthening the coherence of core content and skills.
- Use of a multiple measures of assessment.
- Building/Developing learning traits:  
**Inquirers, Knowledgeable, Thinkers, Communicators, Principled,  
Open-minded, Caring, Risk-takers, Balanced Reflective**

*Developing inquiring, knowledgeable and caring young people who help to create a better and more peaceful world through intercultural understanding and respect. (IB)*



# Superintendent's Budget Objectives

- Maintain class sizes and programmatic choices amidst pockets of increasing enrollment /participation and strengthen instructional continuity K-12 by:
- Sustain International Baccalaureate Diploma (DP) and Middle Years Program (MYP)
- Complete process to become an International Baccalaureate Primary Years Program (PYP)
- Continue differentiated summer programs to address identified **learning gaps, provide enrichment, and opportunities for community building/connections.**
- **Remain within the allowable Tax Levy Cap**



# Superintendent's Budget Objectives

## Mandates

- Meet needs of special education students and English language learners to maintain commitment to educating all students in-district whenever possible

## Professional Learning & Research

- Collaborate with external researchers to benchmark academic growth post pandemic
- Maintain high-quality professional development for teachers, administrators and support staff
- Prepare curriculum materials for the Primary Years Program
- Research and develop elementary World Languages Program



# Superintendent's Budget Objectives

## Programmatic Improvements & Additional Services

- Special Education Services at LMK - 3.0 FTE
- Instructional Specialist - Elementary Level (Budget Neutral)
- IB Primary Years Program (PYP)
- Extracurricular Programs: HHS After-School Arts & Increased Fitness Center hours
- BOCES Partnership - Network Infrastructure, Cybersecurity Protection, Equipment Upgrades



# 2022-2023 Draft Revenue Budget

## Revenue - Tax Items & Charges for Services

	<u>21-22</u>	<u>22-23</u>	<u>Change</u>
Real Property Taxes (2.85%)	\$ 113,090,944	\$ 116,318,296	\$3,227,352
Payment in Lieu of Taxes (PILOT)	\$ 1,193,283	\$ 1,235,087	\$ 41,804
Sales Tax	\$ 2,250,000	\$ 2,380,000	\$ 130,000
Fees and Charges	\$ 12,000	\$ 12,000	\$ 0.00
Tuition - Other Services	\$ 34,500	\$ 34,500	\$ 0.00
Health Services - Other Districts	\$ 275,000	\$ 332,000	\$57,000.00
<b>Total Tax Items &amp; Charges</b>	<b>\$ 116,855,727</b>	<b>\$120,311,883</b>	<b>\$3,456,156</b>



# 2022-2023 Draft Revenue Budget

## Revenue - Miscellaneous

	<u>21-22</u>	<u>22-23</u>	<u>Change</u>
Interest & Earnings	\$ 218,000	\$ 312,083	\$ 94,083
Rental of Property - Misc	\$ 2,500	\$ 2,500	\$ 0.00
Refund - Prior Year BOCES	\$ 25,000	\$ 25,000	\$ 0.00
Refund - Prior Year Exp	\$ 671,651	\$ 450,500	-\$ 221,151
Miscellaneous Revenue	\$ 25,214	\$ 25,214	\$ 0.00
HHS Ticket Sales	\$ 16,000	\$ 16,000	\$ 0.00
<b>Total Miscellaneous</b>	<b>\$ 958,365</b>	<b>\$ 831,297</b>	<b>-\$ 127,068</b>



# 2022-2023 Draft Revenue Budget

## Revenue - State/Federal Aid

	<u>21-22</u>	<u>22-23</u>	<u>Change</u>
Foundation Aid	\$ 3,361,966	\$ 3,462,824	\$ 100,858
Public Excess Cost Aid (S.E.)	\$ 154,792	\$ 132,194	-\$ 22,598
Private Excess Cost Aid (S.E.)	\$ 477,377	\$ 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
Software, Library, Textbook	\$ 354,071	\$ 351,899	-\$ 2,172
Medicaid Assistance	\$ 90,000	\$ 0.00	-\$ 90,000
<b>Total</b>	<b>\$ 5,293,933</b>	<b>\$ 5,393,298</b>	<b>\$ 99,365</b>



# 2022-2023 Draft Revenue Budget

## What is BOCES Aid?

- NYS provides financial incentives to encourage participation in shared services
- Classified as an EXPENSE-DRIVEN Aid
  - Districts select services for the current year and a portion of the cost is returned to the district based on a specific formula
  - Other Expense-Driven Aids.....Transportation, Excess Cost, Building
- Harrison's BOCES Aid Reimbursement Ratio is **40.8%**



# 2022-2023 Draft Revenue Budget

## Do We Participate in BOCES Services?

YES!!

- Some of the current services we share with other districts include:
  - Test Scoring, Staff Development Workshops, Career & Technical Education, Library Databases, Athletic Officials & Coordination, Election Management



# 2022-2023 Draft Revenue Budget

## What New Services Do We Plan to Utilize from BOCES?

- Financial Management Server Hosting
- Cyber Security Oversight and Support
- Network Support, Procurement Services, Service Desk Solutions, Technical Training, Consortium Maintenance Contracts for Software
- Equipment Purchases
  - Aid-Eligible Items include : Chromebooks, ipads, Desktops, Copiers, Security Cameras, Wireless Access Points
- Arts In Education - Performance Consultants
- Software Services
  - iReady, Map Suite, Khan Academy, BrainPop, Naviance, Board Docs



# 2022-2023 Draft 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	\$ 575,000	\$ 0.00	-\$ 575,000
<b>Total Use of Fund Balance</b>	<b>\$ 2,450,000</b>	<b>\$ 3,775,000</b>	<b>\$ 1,325,000</b>



# 2022-2023 Projected Expenses

Year	Program	Administrative	Capital	Total
2021-22 Actual	\$96,537,076	\$16,020,455	\$13,000,494	\$125,558,025
2022-23 Draft	\$100,398,739	\$15,810,855	\$14,390,775	<b>\$130,600,369</b>
\$ Change	\$3,861,733	-\$209,600	\$1,390,261	\$5,042,344

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 Draft Revenue Budget

<b>Projected 2022-2023 Expenditures</b>	<b>\$130,600,369</b>
<u>Estimated 2022-23 Revenues</u>	
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/Federal Aid	\$ 5,393,298
Planned Use of Fund Balance	\$ 3,775,000
Total Revenues	\$ 130,311,478
Current Budget Gap	-\$ 288,891



# 2022-2023 Estimated Tax Implications

	<u>21-22</u>	<u>22-23</u>	<u>% Change</u>
<b>Tax Levy</b>	\$113,090,944	\$116,318,296	+2.85%*
<b>Assessments</b>	\$126,075,019	\$126,721,660	+ .51%
<b>Estimated Tax Rate</b>	\$895.19	\$916.52	+2.38%**

\* Within the Tax Cap Levy Limit

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



# Budget Next Steps

- Finalize State Aid Revenue after NYS Budget Passage (April 1)
- Work with Administrators to find efficiencies, reductions, savings
- Publish First of 4 legal notices in newspaper (April 1)
  - Proposition #1 - Budget



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