



Harrison Central School District Superintendent's Preliminary Budget

2022-2023 Budget Development

March 9, 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, Tax Implications, Fund Balances

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 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



Budget Development Factors

- Tax Base Growth Factors
 - Harrison CSD - .93%
 - Town/Village of Harrison - .93%
 - Westchester County - .58%
- Consumer Price Index – For calculation of the Tax levy Limit
 - Actual 12-month change is 4.68% but 2% is the max
 - Helpful and Concerning – Interest Earnings, Sales Tax vs. Inflation
- Projected State Retirement Plan Rates (ERS, TRS)
 - Teacher Retirement System (TRS) – 10.29%
 - Employee Retirement System (ERS) – Average rate of 11.6%
Reduced from 16.2%



Budgetary Cost Drivers/Challenges

- Utilities:
 - Electricity Supply Increases (4.95%)
 - Natural Gas & Transportation Fuel (22.5%)
- Special Education Residential Maintenance Rate (14.7%)
- Special Education Tuition (4.5%)
- Teacher Retirement Costs (5.8%)
- Insurance Costs:
 - Health Insurance (1.5%)
 - Medicare Premiums (14.5%)



TAX LEVY LIMIT 2022-2023

Prior Year Tax Levy	\$113,090,944
Tax Base Growth Factor (Growth between 2019 and 2020 tax rolls)	X <u>1.0093</u>
	\$114,142,690
PILOTS (payments in lieu of taxes) – 21/22	+\$ 1,193,283
Court Orders Tax Levy	- \$ -0-
Capital Tax Levy for 21/22	- <u>\$ 3,888,791</u>
Adjusted Prior Year Levy	\$111,447,182
Allowable Levy Growth Factor (Lesser of 2% of CPI)	<u>102.00%</u>
	\$113,676,126
PILOTS Receivable in 2022-23	-\$ 1,235,087
Available Carryover from Year-End 2021	<u>\$ -0-</u>
Tax Levy Limit	\$112,441,039



TAX LEVY LIMIT 2022-2023

Tax Levy Limit	\$ 112,441,039
Exclusions To Be Added	
Tax Levy Court Orders	+\$ -0-
Tax Levy – Pension Costs	+\$ -0-
Capital Tax Levy for 22/23	<u>+\$ 3,877,257</u>
MAXIMUM ALLOWABLE LEVY	\$ 116,318,296
MAXIMUM TAX LEVY PERCENTAGE INCREASE	2.854%
TOTAL ALLOWABLE LEVY INCREASE	\$3,227,351



2022-2023 Draft Expenditure Budget

Year	Program	Administrative	Capital	Total
2021-22 Actual	\$96,537,006	\$16,020,455	\$13,000,494	\$125,558,025
2022-23 Draft	\$100,398,739	\$15,810,855	\$14,390,775	\$130,600,369
% Change	+4%	-1.3%	+10.7%	+4%

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

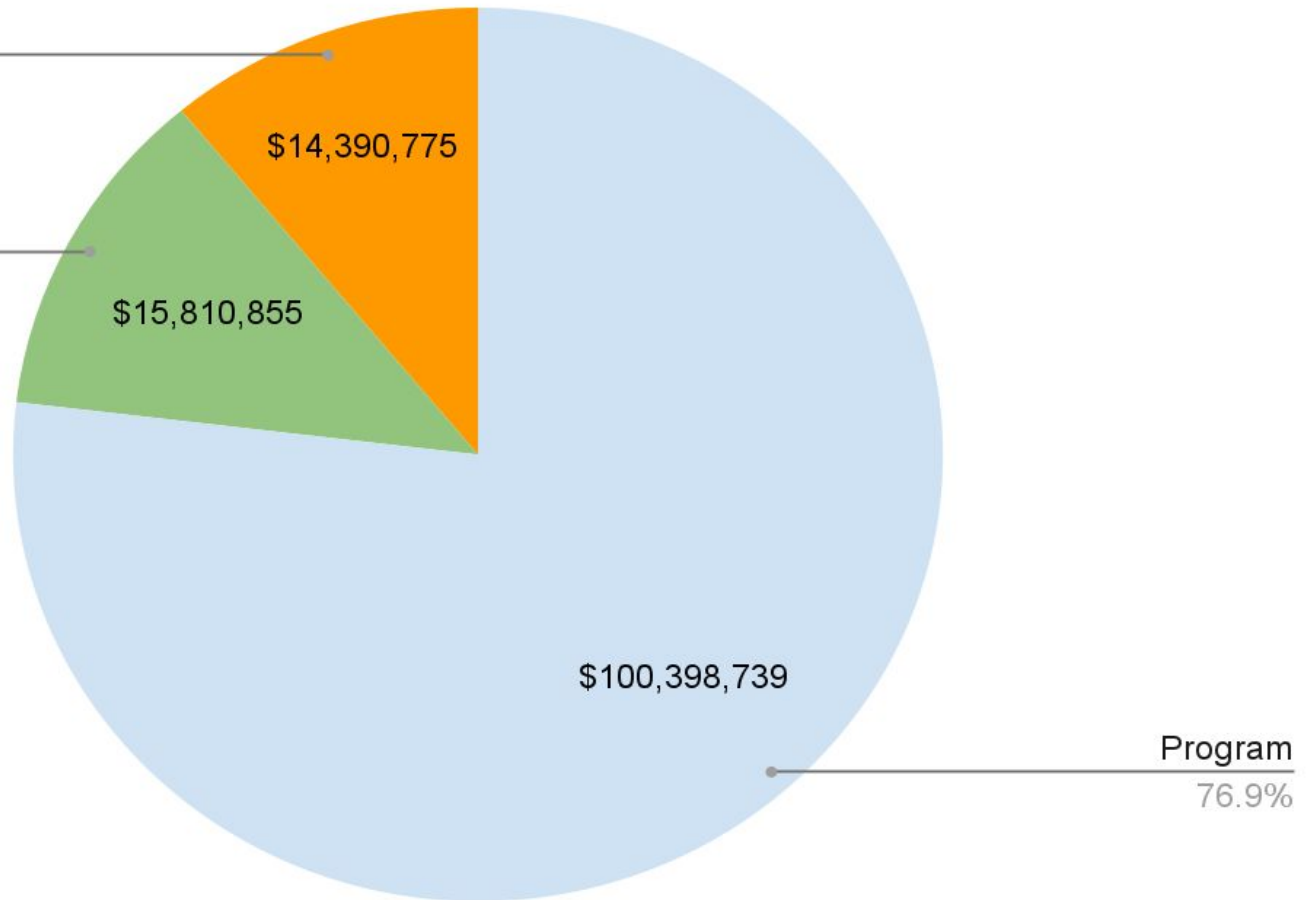


2022-2023 Draft Expenditure Budget

\$130,600,369

Capital
11.0%

Administrative
12.1%





2022-2023 Draft Expenditure Budget

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2021-2022 Capital Projects Recap

Harrison High School

- Tennis Courts Renovation
- Fire Alarm Upgrade
- High speed internet upgrade

LMK Middle School

- Painted/Refinished Gym Floors A and B
- Paving upgrades Basketball Court, Field Parking, & Driveway

Purchase Elementary School

- Gymnasium A/C
- New sidewalks

Parsons Elementary School

- Classroom renovation - Kindergarten

Preston Elementary School

- Courtyard and drainage improvements

Harrison Avenue Elementary School

- Improved accessibility to elevator, playground repairs

District-wide

- Technology Installations (Smartboards, Interactive TV's)



The Year Ahead: Capital Improvements 2022-23

Transfer to Capital

- Improve Accessibility at Parsons
- Hallway & Classroom Floor Tile Replacement in HAS, Purchase, Preston, HS
- Parsons Gym Window Replacement
- Parsons Partial Roof Replacement
- Preston Auditorium Ventilation and A/C
- High School Classroom Renovations

CRRSA & ARP Funding - Ventilation/AC Projects

- HHS Classrooms & Large Gymnasium
- Harrison Ave Elementary Auditorium
- LMK 2nd Floor Classrooms



Future Facilities/ Challenges

Facilities

- Multiple Residential developments impacting schools
- NYSED lengthy approval process for school improvements

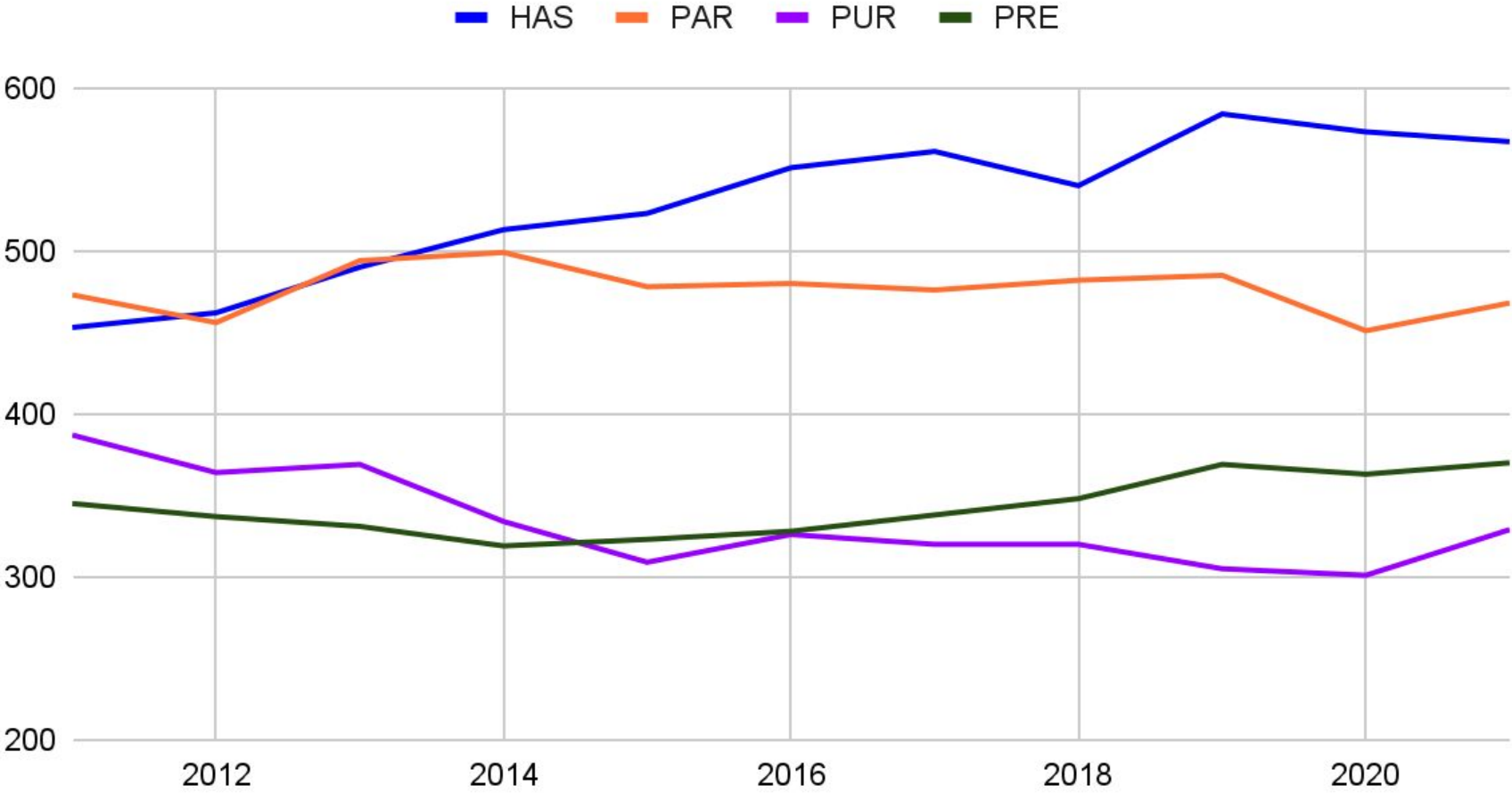
Infrastructure

- Furnace replacement in 5 schools (except HHS)
- Electrical, Water/Sewer, Technology
- Partial roof replacements (HAS, Purchase)
- Security improvements/upgrades



Future Facilities Challenges

Enrollment Trends by Elementary School





Future Facilities Challenges

Projected Large-Scale Residential Developments

Project	Units	School	New Students
Avalon Bay	143	Parsons	24
Harrison Playhouse	42	Parsons	13
Carraway	421	Purchase	50
Westchester Park Drive	450	Purchase	67
Webb Avenue	150	Purchase	20
TOTAL			174



Future Facilities Challenges

Projected Enrollment Impact from ALL Large & Small Planned Residential Developments

Grade Level	2022	2023	2024	2025
K-5	15	42	51	15
6-8	3	15	21	6
9-12	2	11	19	6
TOTAL K-12	20	68	91	27

Total projected students: 206



Planning for the Future: Capital Reserve Fund

What is a capital reserve fund?

A capital reserve fund allows the district to reserve funds for future construction projects and major purchases, similar to the way families plan for major home improvements.

The fund must be established by voter approval AND use of the reserve fund requires voter approval.

How is the capital reserve funded?

Money is only added to the capital reserve fund if the district realizes savings in its annual budget.

Will taxes up go as a result of a capital reserve fund?

No, taxes do not increase due to a capital reserve fund. The reserve is only funded if the district realizes savings in its annual budget at the end of the fiscal year.



Planning for the Future: Capital Reserve Fund

What types of projects can capital reserves be used for?

Major building projects or purchases (i.e. new furnaces, roofs security upgrades), could be funded using a capital reserve.

The capital reserve fund can only fund proposed projects by voter approval.

How can a capital reserve help save taxpayer dollars?

Districts can use capital reserve monies to reduce the amount borrowed to fund various projects.

Using reserve funds avoids long term interest expenses, and saves the district interest costs on large projects.



Summary of Budget Objectives

- Maintain class sizes and programmatic choices amidst pockets of increasing enrollment /participation and strengthens instructional continuity K-12
- 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 Tax Levy Cap
- Establish Capital Reserve Fund



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