



Harrison Central School District Budget Priorities and Projected Expenses

2023-2024 Budget Development

March 15, 2023



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Budget Calendar

February 8, 2023	Superintendent's 23-24 Budget Overview ✓
March 15, 2023	Budget Priorities & Projected Expenditures
March 29, 2023	Projected Revenues, Tax Implications, Fund Balances
April 12, 2023	Final Budget Presentation & Adoption of 2023-2024 Budget
May 3, 2023	Budget Hearing
May 16, 2023	Budget Vote and Board of Education Election



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Superintendent's Budget Overview 2023-24

- We reject the **achievement gap premise** which inaccurately links a deficit to the child.
- Each student's journey is unique.
- We continuously assess and analyze individual growth, achievement, content knowledge and personal development adapting to meet the needs of our students.
- We identify **knowledge gaps** and set learning targets to personalize learning.
- All aspects of the child as a learner are nurtured and valued.

***Every educational decision is based on HCSD's Core Values:
Equity, Access, Adaptability, Rigor***



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Superintendent's Budget Overview 2023-24

We continue to advance the District's strategic vision for a rigorous, personalized approach to learning.

- Strengthening the coherence of content and skills.
- Use of 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)



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Superintendent's Budget Goals 2023-24

- Maintain class sizes and programmatic choice amidst pockets of increasing enrollment & participation.
- Strengthen instructional continuity K-12 by:
 - Sustaining International Baccalaureate Diploma (DP) and Middle Years Program (MYP)
 - Completing the process to be an International Baccalaureate Primary Years Program (PYP)
 - Creating new middle level special education programs
 - Continuing differentiated summer programs to address identified learning gaps, provide enrichment, and opportunities for community building/connections prior to September return to school, federal funding expires 2024.
- Establish a capital reserve fund to offset future taxpayer capital costs



Budgetary Cost Drivers/Challenges

- Transportation Services for Home to School, Private/Parochial, Athletic Contests, Special Education Placements
 - Increase of \$1,325,141 (17.89%)
- Employee Salaries/Benefits
 - Increase of \$3,001,768 (Salaries, Health Ins., SS, Retirement)

Special Education Tuition and Residential Maintenance Costs

- Increase \$352,933 for Contractual Expenses
- Development of Therapeutic Support Classroom - Increase of \$251,803 (Teacher, TA, Aide, Supplies)



2023-2024 Draft Expenditure Budget

Year	Program	Administrative	Capital	Total
2022-23 Actual	\$100,284,366	\$15,589,793	\$14,437,318	\$130,311,477
2023-24 Draft	\$105,093,338	\$15,628,960	\$14,546,138	\$135,268,436
% Change	+4.8%	+.25%	+.75%	+3.8%

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



Superintendent's Budget Objectives

Programmatic Improvements & Additional Services

- Two (2) additional 6th Grade Teachers - LMK MS
- Therapeutic Support Classroom (TSC)
 - 1.0 Teacher, 1.0 FTE Teaching Asst. 1.0 FTE Aide
- Continuation of implementation of Primary Years Program
- Middle School Intramurals



2023-2024 Draft Expenditure Budget

\$135,268,436

Capital
10.8%

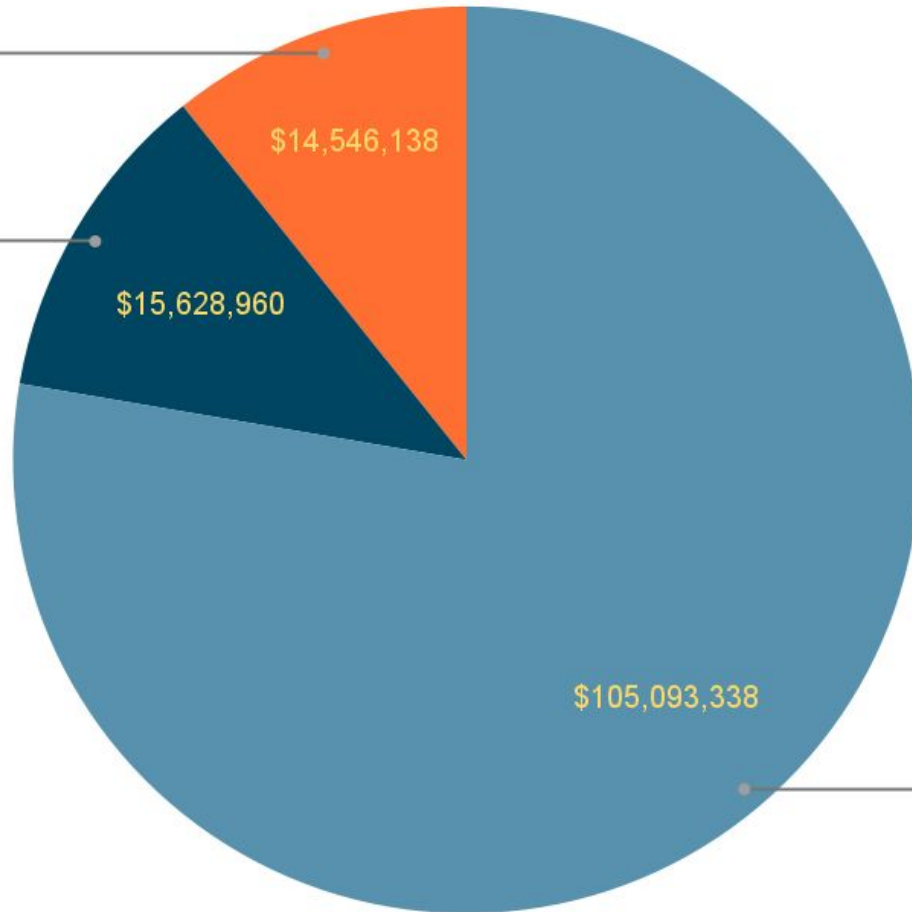
\$14,546,138

Administrative
11.6%

\$15,628,960

\$105,093,338

Program
77.7%





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Facilities Accomplishments 2022-23

Air Conditioning and Ventilation

- Harrison Ave Auditorium, High School Gym, High School Classrooms, Purchase Classrooms, Parsons Gym (Preston Auditorium this Spring)

District Projects

- Parsons Corridor Replacement, ADA Accessibility
- Floor renovations, asbestos tile removal
- Paving/Sealing of Parking Lots
- LMK Lobby Renovation
- Security Improvements, Technology Upgrades



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Superintendent's Budget Overview 2023-24

Upcoming 23-24 Facilities Projects

1. Parsons HVAC
 - Installation of Unit Ventilation in Classrooms - CRRSA, ARP and District Capital Funds will support this work
2. Partial roof replacement at Harrison Ave
3. Floor tile replacement in school hallways and classes
4. Continued security and camera upgrades
5. Auditorium Light Repairs & Improvements - Conversion to LED where possible



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Superintendent's Budget Overview 2023-24

Strategic Planning for Future Capital Project & Bond Referendum

Capital Reserve Fund



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Why add a Capital Reserve Fund?

- ✓ We have significant work to do!
- ✓ Does not add to taxes
- ✓ Funded when the annual budget does better than plan
- ✓ Can only be used by voter approval to offset capital improvements
- ✓ Reduces future capital & borrowing costs
 - Less Principal = Less Interest Paid
- ✓ Many Districts & Municipalities utilize the fund for capital projects
 - Town of Harrison maintains \$7+ million in Cap



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Capital Reserve - Proposition #2

Shall the Board of Education (the “Board”) of the Harrison Central School District (“District”) be authorized to establish a new capital reserve fund pursuant to Section 3651 of the Education Law of the State of New York, to be known as the “2023 Capital Reserve Fund,” for the purpose of financing, in whole or in part, the cost of authorized alterations, construction and/or reconstruction of District facilities, buildings and/or additions, including related site work, health and safety improvements, handicap accessibility improvements, masonry renovation, plumbing upgrades, electrical upgrades, mechanical upgrades, technology upgrades, telephone upgrades, roof replacement on District buildings, door replacement, window replacement, turf replacement, fencing, including but not limited to paving, curbs and sidewalks, renovation/reconstruction of interior and exterior instructional spaces, abatement of hazardous materials and/or the purchase of furnishings/equipment, in an ultimate amount of \$8 million dollars (plus interest earned thereon), having a probable term of ten (10) years and be authorized to raise \$8 million dollars to fund such capital reserve fund in the current or future years through various sources including, but not limited to, state aid reimbursement, cost saving measures resulting in unexpended funds or unappropriated fund balance and other legally available funds of the District?



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Capital Reserve Proposition #2

Proposition #2 Summary:

- Establishment of Capital Reserve will appear as Proposition #2 on the May 16 ballot
- Voters authorize up to \$8 Million to be transferred to the reserve
- Maximum life of the reserve is 10 years
- Reserve sets forth parameters on the type of capital work that can be completed
- Sets forth mechanisms on where monies will come from to fund the reserve



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