



Harrison Central School District Superintendent's Final Recommended Budget

2023-2024 Budget Development

April 12, 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 |



2023-2024 Final Expenditure Budget

Year	Program	Administrative	Capital	Total
2022-23 Actual	\$100,284,366	\$15,589,793	\$14,437,318	\$130,311,477
2023-24 Final	\$105,167,547	\$15,541,675	\$14,559,214	\$135,268,436
% Change	+4.9%	-.31%	+.84%	+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 Final Budget

Programmatic Improvements & Additional Services

- Additional 6th Grade Sections at LMK - 2.0 FTE
- Creation of Therapeutic Support Classroom at LMK - 3.0 FTE
- Continue IB Primary Years Program (PYP) Implementation
- Middle School Intramurals Opportunities
- Capital Infrastructure Improvements (Roofs, Flooring, Ventilation, Safety, Lighting)



2023-2024 Final Revenue Budget

	<u>2022/23</u>	<u>2023/24</u>	<u>Change</u>
Real Property Taxes*	\$116,318,296	\$118,402,804	\$ 2,084,509
PILOT Payments	\$ 1,235,087	\$ 2,698,516	\$ 1,463,429
Sales Tax	\$ 2,380,000	\$ 2,800,000	\$ 420,000
Charges for Services	\$ 378,500	\$ 443,500	\$ 65,000
Miscellaneous	\$ 831,297	\$ 1,567,500	\$ 736,203
State Aid	\$ 5,393,298	\$ 6,081,116	\$ 687,818
Foundation Aid	\$ 3,462,824	\$ 3,566,708	\$ 103,884
Public Excess Cost Aid	\$ 132,194	\$ 134,146	\$ 1,952
Private Excess Cost Aid	\$ 350,863	\$ 387,033	\$ 36,170
Transportation Aid	\$ 436,848	\$ 439,500	\$ 2,652
Building Aid	\$ 49,321	\$ 330,342	\$ 281,021
BOCES Aid	\$ 609,349	\$ 871,027	\$ 261,678
Categorical Aid	\$ 351,899	\$ 352,360	\$ 461
Use of Fund Balance	<u>\$ 3,775,000</u>	<u>\$ 3,275,000</u>	<u>\$ (500,000)</u>
Total 2023-2024 Revenue	\$130,311,477	\$135,268,436	\$ 4,956,959

*Within the Tax Levy Cap (1.79%)



2023-2024 Final Revenue Budget

Revenue - Use of Fund Balance

	<u>22-23</u>	<u>23-24</u>	<u>Change</u>
Appropriated for Tax Reduction	\$ 1,575,000	\$ 1,875,000	\$ 300,000
Appropriated for Capital Projects	\$ 1,200,000	\$ 400,000	\$ (800,000)
Appropriated from Accrued Liability	\$ 125,000	\$ 125,000	\$ 0.00
Appropriated from ERS Reserve	\$ 875,000	\$ 875,000	\$ 0.00
Total Use of Fund Balance	\$ 3,775,000	\$ 3,275,000	\$ (500,000)



2023-2024 Estimated Tax Implications

	<u>22-23</u>	<u>23-24</u>	<u>% Change</u>
Tax Levy	\$116,318,296	\$118,402,804	+1.79%*
Assessments	\$126,443,874	\$125,349,399	- .87%
Estimated Tax Rate	\$917.96	\$943.30	+2.76%**

* Within the Tax Cap Levy Limit

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

Subject to Change



History of Tax Levy and Rate Increases

Fiscal Year	Tax Levy	Levy Increase	Tax Rate Increase
2018-19	\$106,272,988	3.38%	3.99%
2019-20	\$108,704,351	2.29%	3.66%
2020-21	\$110,990,190	2.10%	3.95%
2021-22	\$113,090,944	1.89%	2.73%
2022-23	\$116,318,295	2.85%	2.54%
Average		2.50%	3.37%
2023-24	\$118,402,804	1.79%	2.76%_(est.)



History of Tax Levy and Rate Increases

Fiscal Year	Levy Increase	Tax Rate Increase	Assessed Value	Percentage Change %
2018-19	3.38%	3.99%	\$131,022,758	-0.62%
2019-20	2.29%	3.66%	\$129,395,544	-1.26%
2020-21	2.10%	3.95%	\$127,113,340	-1.80%
2021-22	1.89%	2.73%	\$126,075,019	-0.80%
2022-23	2.85%	2.54%	\$126,443,874	+0.29%
2023-24	1.79%	2.76%_(est.)	\$125,349,399	-0.87%



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Upcoming Budget Dates

April 27, 2023	Parsons PTA Meeting (7:00 PM)
May 1, 2023	Purchase PTA Meeting (7:00 PM)
May 2, 2023	Preston PTA Meeting (7:00 PM)
May 3, 2023	Budget Hearing (8:15 PM)
May 4, 2023	PT Council Meeting (HAS 7:00 PM)
May 9, 2023	HHS PTA Meeting (7:00 PM)
May 10, 2023	LMK PTA Meeting (9:30 AM)
May 11, 2023	Harrison Ave PTA Meeting (9:15 AM)
May 16, 2023	Budget Vote and Board of Education Election (7:00 AM - 9:00 PM)