

HARPURSVILLE CENTRAL SCHOOL DISTRICT

Budget Hearing
For the
2021-22 School Year Proposed Budget
May 5, 2021



Tonight's Topics

- Budget goals
- Projected expenditures
- Projected revenues
 - State aid – based on 2021-22 NYS Budget
 - Local revenue
 - “Other” revenue
- Summary – comparison of projected revenues and expenditures
- Next steps



Budget Goals

- Continue to navigate the fiscal unknowns of the COVID-19 pandemic
- Be mindful of current and future needs
- Provide an instructional program that meets the educational needs of all students
- Promote the fiscal health and stability of the school district



Capital Outlay Project

- **Fiscal Year 2021-22**
 - **5 Unit Ventilators at the Elementary School**
 - Music Room 201, Faculty Lounge 205, Kindergarten 206, Kindergarten 207, Kindergarten 208.



Expenditures

Developed using:

- Current staff of record
- Known benefit rate changes
- Known contractual costs/estimated contractual increases
- Known debt service payments
- BOCES services based on the Final Request for Services
- Historical and market trends; current year projections



Expenditures

EXPENDITURES	2020-21 ORIGINAL BUDGET	2021-2022 Proposed BUDGET 5/5/21	% INCREASE BUDGET TO BUDGET	\$ INCREASE BUDGET TO BUDGET
INSTRUCTIONAL SALARIES	\$4,762,977.00	\$4,911,068.00	3.11%	\$148,091.00
NON-INSTRUCTIONAL SALARIES	\$1,926,883.00	\$1,952,008.00	1.30%	\$25,125.00
EQUIPMENT	\$42,750.00	\$100,750.00	135.67%	\$58,000.00
CONTRACTUAL EXPENSES	\$1,734,725.00	\$1,736,100.00	0.08%	\$1,375.00
MATERIALS AND SUPPLIES	\$473,110.00	\$564,150.00	19.24%	\$91,040.00
BOCES	\$4,381,381.00	\$4,495,000.00	2.59%	\$113,619.00
DEBT SERVICE	\$1,826,763.00	\$2,587,876.00	41.66%	\$761,113.00
BENEFITS	\$5,191,873.00	\$5,295,469.00	2.00%	\$103,596.00
TRANSFERS	\$150,000.00	\$150,000.00	0.00%	\$0.00
TOTAL	\$20,490,462.00	\$21,792,421.00	6.35%	\$1,301,959.00

*Debt Service increase is due to a payment coming due for the current capital project. It is being offset by the receipt of state building aid in the revenue section (~93%).



Summary of Planned Changes in Expenditures

Instructional Salaries

- **\$148,091 increase** based on projected contractual agreements.

Non-Instructional Salaries

- **\$25,125 increase** based on projected contractual agreements.

Equipment

- **\$58,000 increase** related to mainly increase in instructional and maintenance equipment lines.

Contractual

- **\$1,375 increase** is based on projected contractual costs for the 2021-22 fiscal year.

Material and Supplies

- **\$91,040 increase** related to planned purchases of academic materials.



Summary of Planned Changes in Expenditures

BOCES

- **\$113,619 increase** based on projections of purchases on the Final Request for service.

Debt Service

- **\$761,113 increase** related to the payments of the current capital project coming due. This will be offset on the state aid side via Building Aid.

Benefits

- **\$103,596 increase** related to salary based benefits like ERS/TRS/FICA and some health insurance projected increases.



3-PART: ADMINISTRATIVE COMPONENT

EXPENDITURES	2020-21 BUDGET	2021-2022 Proposed BUDGET 5/5/21	Variance
Board of Education	\$37,500	\$37,750	\$250
Chief School Officer	\$204,341	\$209,290	\$4,949
Finance	\$302,562	\$297,577	(\$4,985)
Staff	\$121,895	\$125,907	\$4,012
Special Items	\$213,621	\$206,821	(\$6,800)
Administrative-Instruction	\$575,145	\$608,676	\$33,531
Employee Benefits	\$590,934	\$615,773	\$24,839
TOTAL	\$2,045,998	\$2,101,794	\$55,796



3-PART: PROGRAM COMPONENT

EXPENDITURES	2020-21 BUDGET	2021-2022 Proposed BUDGET 5/5/21	Variance
Teaching	\$8,350,925	\$8,570,281	\$219,356
Library and Audiovisual	\$97,860	\$99,578	\$1,718
Computer Assisted Instruction	\$635,983	\$694,355	\$58,372
Guidance	\$130,224	\$142,638	\$12,414
Educational Related Support Services	\$312,989	\$340,735	\$27,746
Co-Curricular Activities	\$48,700	\$60,234	\$11,534
Interscholastic Athletics	\$229,116	\$225,247	(\$3,869)
Transportation	\$1,005,729	\$1,014,960	\$9,231
Employee Benefits	\$4,307,415	\$4,356,181	\$48,766
Interfund Transfers	\$150,000	\$50,000	(\$100,000)
TOTAL	\$15,268,941	\$15,554,209	\$285,268



3-PART: CAPITAL COMPONENT

EXPENDITURES	2020-21 BUDGET	2021-2022 Proposed BUDGET 5/5/21	Variance
Operation and Plant Maintenance	\$1,055,236	\$1,125,027	\$69,791
Buses	\$0	\$0	\$0
Employee Benefits	\$293,524	\$323,515	\$29,991
Debt Service	\$1,826,763	\$2,587,876	\$761,113
Other Transfers	\$0	\$100,000	\$100,000
TOTAL	\$3,175,523	\$4,136,418	\$960,895



REVENUES

Developed using:

- Tax levy limit calculation – submitted 3/1/2021
- NYS 2021-22 Budget for state aid
- Prior year trends/data for other revenues



REVENUES

REVENUE	2020-21 ORIGINAL BUDGET	2021-2022 Proposed BUDGET 5/5/21	% INCREASE BUDGET TO BUDGET	\$ INCREASE BUDGET TO BUDGET
TAX LEVY	\$4,355,877	\$4,480,868	2.87%	\$124,991
OTHER REVENUE	\$627,423	\$671,857	7.08%	\$44,434
STATE AID	\$14,914,162	\$16,139,696*	8.22%	\$1,225,534
APPROPRIATED RESERVES	\$0	\$0	0.00%	\$0
APPROPRIATED FUND BALANCE	\$593,000	\$500,000	-18.00%	(\$93,000)
TOTAL REVENUE BUDGET	\$20,490,462	\$21,792,421	6.35%	\$1,301,959

*A significant portion of the state aid increase is directly related to the increase in debt service that was referenced in a previous slide (i.e. state building aid)

*State Aid number includes carryforward Cares Act Funds.



REVENUES

Tax Levy

REVENUE	2020-2021 ORIGINAL BUDGET	2021-2022 DRAFT BUDGET (5/5/21)	% INCREASE BUDGET TO BUDGET	\$ INCREASE BUDGET TO BUDGET
TAX LEVY	\$4,355,877	\$4,480,868	2.87%	\$124,991

Notes:

- 2.87% is the maximum allowable limit under the tax cap law for Harpursville CSD in 2021-22.
 - The district would remain compliant under the law with this levy.
- 1% change to the tax levy is approximately \$43,558.



Planned REVENUES

<u>Type of Aid</u>	2020-21 ORIGINAL BUDGET	2021-2022 Proposed BUDGET 5/5/2021	
Foundation Aid	\$10,531,098	\$10,840,630	includes community schools aid
Excess Cost Aid	\$459,000	\$412,000	
State Funding Adjustment	\$0	\$0	
Building Aid	\$1,313,619	\$2,042,097	
Transportation Aid	\$1,164,000	\$1,091,000	
BOCES Aid	\$1,378,695	\$1,351,836	
Tuition Aid Handicapped	\$0	\$0	
Instructional Materials Aid	\$67,750	\$63,284	
Federal Stimulus Aid	\$0	\$338,849	Roll forward of Cares Act Funds
TOTAL STATE AID	\$14,914,162	\$16,139,696	



SUMMARY...

- The proposed budget for the 2021-22 school year is:

\$21,792,421



Next steps

BUDGET VOTE

TUESDAY MAY 18, 2021

1:30 – 8:00 PM

W.A. OLMSTED ELEMENTARY



Thank You!

