

HARPURSVILLE CENTRAL SCHOOL DISTRICT

Budget Hearing For the
2024-2025 School Year
May 6, 2024



Tonight's Topics

- Budget goals
- Projected revenues
 - Local revenue
 - “Other” revenue
 - State aid – based on Legislative proposal and CBO projections
- Expenditure discussions
- Capital Outlay
- Bus Vote
- Next steps



Budget Goals

- 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
- Discuss negative impact of the current Executive budget – changes to the foundation aid formula



Capital Outlay Project

Fiscal Year 2024-2025

- We are looking to continue the work on the external doors in the Elementary School. We are working on 3 this year and that should leave us with three more sets to address.



Expenditures

Developed using:

- Known benefit rate changes
- Known contractual costs/estimated contractual increases
 - Open contracts – HTA, HSSA, Directors and Administrators
- Known debt service payments
- BOCES services based on the Final Request for Services
- Historical and market trends; current year projections



Expenditures

EXPENDITURES	2023-24 BUDGET	2024-25 PROPOSED BUDGET 5/8/24	% CHANGE BUDGET TO BUDGET	\$ CHANGE BUDGET TO BUDGET
INSTRUCTIONAL SALARIES	\$ 5,203,257.00	\$ 5,107,665.00	-1.84%	\$ (95,592.00)
NON-INSTRUCTIONAL SALARIES	\$ 2,274,015.00	\$ 2,425,464.00	6.66%	\$ 151,449.00
EQUIPMENT	\$ 95,000.00	\$ 70,000.00	-26.32%	\$ (25,000.00)
CONTRACTUAL EXPENSES	\$ 1,877,000.00	\$ 2,051,750.00	9.31%	\$ 174,750.00
MATERIALS AND SUPPLIES	\$ 515,000.00	\$ 508,750.00	-1.21%	\$ (6,250.00)
BOCES	\$ 4,857,526.00	\$ 4,941,651.00	1.73%	\$ 84,125.00
DEBT SERVICE	\$ 2,712,808.00	\$ 2,688,740.00	-0.89%	\$ (24,068.00)
BENEFITS	\$ 5,338,832.00	\$ 5,610,735.00	5.09%	\$ 271,903.00
TRANSFERS	\$ 145,000.00	\$ 135,100.00	-6.83%	\$ (9,900.00)
TOTAL	\$ 23,018,438.00	\$ 23,539,855.00	2.27%	\$ 521,417.00



3-PART: ADMINISTRATIVE COMPONENT

EXPENDITURES	2023-24 BUDGET	2024-25 PROPOSED BUDGET 5/8/24	VARIANCE
Board of Education	\$ 38,000.00	\$ 38,250.00	\$250.00
Chief School Officer	\$ 230,569.00	\$ 225,288.00	(\$5,281.00)
Finance	\$ 308,341.00	\$ 318,783.00	\$10,442.00
Staff	\$ 136,059.00	\$ 114,529.00	(\$21,530.00)
Special Items	\$ 214,324.00	\$ 246,217.00	\$31,893.00
Administration-Instruction	\$ 661,533.58	\$ 696,637.00	\$35,103.42
Employee Benefits	\$ 606,782.00	\$ 633,452.00	\$26,670.00
TOTAL	\$ 2,195,608.58	\$ 2,273,156.00	\$ 77,547.42



3-PART: PROGRAM COMPONENT

EXPENDITURES	2023-24 BUDGET	2024-25 PROPOSED BUDGET 5/8/24	VARIANCE
Teaching	\$ 8,978,132.03	\$ 9,173,990.00	\$195,857.97
Library & Audiovisual	\$ 104,908.00	\$ 105,015.00	\$107.00
Computer Assisted Instruction	\$ 745,088.00	\$ 767,424.00	\$22,336.00
Guidance	\$ 151,816.00	\$ 154,582.00	\$2,766.00
Educational Related Support Services	\$ 427,883.00	\$ 332,340.00	(\$95,543.00)
Co-Curricular Activities	\$ 67,734.00	\$ 67,734.00	\$0.00
Interscholastic Athletics	\$ 292,571.76	\$ 296,405.00	\$3,833.24
Transportation	\$ 1,207,192.40	\$ 1,255,249.00	\$48,056.60
Employee Benefits	\$ 4,389,630.00	\$ 4,611,463.00	\$221,833.00
Interfund Transfers	\$ 45,000.00	\$ 35,100.00	(\$9,900.00)
TOTAL	\$ 16,409,955.19	\$ 16,799,302.00	\$389,346.81



3-PART: CAPITAL COMPONENT

EXPENDITURES	2023-24 BUDGET	2024-25 PROPOSED BUDGET 5/8/24	VARIANCE
Operation and Plant Maintenance	\$ 1,257,647.23	\$ 1,312,837.00	\$55,189.77
Buses	\$ -	\$ -	\$0.00
Employee Benefits	\$ 342,420.00	\$ 365,820.00	\$23,400.00
Debt Service	\$ 2,712,808.00	\$ 2,688,740.00	(\$24,068.00)
Other Transfers	\$ 100,000.00	\$ 100,000.00	\$0.00
TOTAL	\$ 4,412,875.23	\$ 4,467,397.00	\$ 54,521.77



REVENUES

Developed using:

- Legislative proposal and CBO projection of state aid
- Tax levy limit calculation
- Prior year trends/data for other revenues
- Use of reserves – (ERS)



REVENUES

REVENUE	2023-24 BUDGET	2024-25 PROPOSED BUDGET 5/8/24	% CHANGE BUDGET TO BUDGET	\$ CHANGE BUDGET TO BUDGET
TAX LEVY	\$ 4,700,324.00	\$ 4,843,345.00	3.04%	\$ 143,021.00
OTHER REVENUE	\$ 703,654.00	\$ 562,426.00	-20.07%	\$ (141,228.00)
STATE AID	\$ 17,114,460.00	\$ 17,228,502.00	0.67%	\$ 114,042.00
APPROPRIATED RESERVES	\$ -	\$ 155,582.00	0.00%	\$ 155,582.00
APPROPRIATED FUND BALANCE	\$ 500,000.00	\$ 750,000.00	50.00%	\$ 250,000.00
TOTAL REVENUE BUDGET	\$ 23,018,438.00	\$ 23,539,855.00	2.27%	\$ 521,417.00



REVENUES

Tax Levy

REVENUE	2023-24 BUDGET	2024-25 PROPOSED BUDGET 5/8/24	% CHANGE BUDGET TO BUDGET	\$ CHANGE BUDGET TO BUDGET
TAX LEVY	\$ 4,700,324.00	\$ 4,843,345.00	3.04%	\$ 143,021.00

Notes:

- 3.04% is the maximum allowable limit under the tax cap law for Harpursville CSD in 2024-25.
 - The district would remain compliant under the law with this levy.
- 1% change to the tax levy is approximately \$47,003.



REVENUES

State Aid

<u>Type of Aid</u>	<u>2023-24 BUDGET</u>	<u>2024-25 PROPOSED BUDGET 5/8/24</u>	<u>\$ CHANGE BUDGET TO BUDGET</u>
Foundation Aid	\$ 11,502,467.00	\$ 11,529,467.00	\$ 27,000.00
Excess Cost Aid	\$ 431,000.00	\$ 434,000.00	\$ 3,000.00
State Funding Adjustment	\$ -	\$ (30,000.00)	\$ (30,000.00)
Building Aid	\$ 2,256,167.00	\$ 2,156,617.00	\$ (99,550.00)
Transportation Aid	\$ 1,370,000.00	\$ 1,430,000.00	\$ 60,000.00
BOCES Aid	\$ 1,495,000.00	\$ 1,626,000.00	\$ 131,000.00
Tuition Aid Handicapped	\$ -	\$ -	\$ -
Instructional Materials Aid	\$ 59,826.00	\$ 57,418.00	\$ (2,408.00)
Federal Stimulus Aid		\$ -	\$ -
TOTAL STATE AID	\$ 17,114,460.00	\$ 17,203,502.00	\$ 89,042.00



SUMMARY...

- The proposed budget for the 2024-25 school year is:

\$23,539,855



Bus Vote

- Address current fleet size
 - (16 large buses and 3 small) looking to continue to downsize the fleet
- Cost and options for 2024 bus purchase
 - (3) 66 Passenger Diesel Bus – 2 Standard (\$173,281.17 each) and 1 Wheelchair Bus (\$189,057.64)
 - Total Cost Not to Exceed \$541,120
 - Trades – likely 3 buses



Next steps

BUDGET VOTE

TUESDAY MAY 21, 2024

1:30 – 8:00 PM

W.A. OLMSTED ELEMENTARY



Thank You!

