

HARPURSVILLE CENTRAL SCHOOL DISTRICT

Budget Development for 2022-2023
Based on the Executive Proposal
February 9, 2022



Tonight's Topics

- Budget goals
- Projected revenues
 - Local revenue
 - “Other” revenue
 - State aid – based on Executive proposal
- 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 federal stimulus funds and the impact on future budgets



PROJECTED REVENUES

Developed using:

- Tax levy limit calculation
- Executive proposal of state aid
- Prior year trends/data for other revenues



PROJECTED REVENUES

REVENUE	2021-2022 ORIGINAL BUDGET	2022-2023 DRAFT BUDGET (2/9/22)	% INCREASE BUDGET TO BUDGET	\$ INCREASE BUDGET TO BUDGET
TAX LEVY	\$4,480,868	\$4,589,159	2.42%	\$108,291
OTHER REVENUE	\$671,857	\$600,814	-10.57%	(\$71,043)
STATE AID	\$15,800,847	\$16,105,974	1.93%	\$305,127
APPROPRIATED RESERVES	\$0	\$0	0.00%	\$0
APPROPRIATED FUND BALANCE	\$500,000	\$500,000	0.00%	\$0
Federal CARES Act Funds	\$338,849	\$0	-100.00%	(\$338,849)
TOTAL REVENUE BUDGET	\$21,792,421	\$21,795,947	.02%	\$3,526



PROJECTED REVENUES

Tax Levy

REVENUE	2021-2022 ORIGINAL BUDGET	2022-2023 DRAFT BUDGET (2/9/22)	% INCREASE BUDGET TO BUDGET	\$ INCREASE BUDGET TO BUDGET
TAX LEVY	\$4,480,868	\$4,589,159	2.42%	\$108,291



PROJECTED REVENUES - “Other” Revenue

<u>Revenue</u>	<u>2021-2022</u>	<u>2022-2023</u>
Payments in lieu of taxes (PILOT)	\$11,511	\$11,904
Interest & Penalties on Real Prop Taxes	\$13,000	\$13,000
Day school tuition from other districts	\$15,000	\$15,000
Interest and earnings	\$0	\$0
Rental of real property (SUNY Broome)	\$0	\$0
Rental of real property (BOCES)	\$92,876	\$111,760
Sale of scrap	\$1,000	\$1,000
Refund of prior year expenses - BOCES	\$138,000	\$119,000
Refunds of prior years expenditures (Health Ins. & CPSE)	\$12,000	\$12,000
Other unclassified revenues	\$5,000	\$5,000
Other unclassified revenues-BOCES (after-school/enrich./sub reimburse)	\$230,150	\$230,150
Medicaid Assistance	\$75,000	\$75,000
Inter-fund Transfer from Debt Service (premium to offset debt)	\$78,320	\$7,000
TOTAL OTHER REVENUE	\$671,857	\$600,814



PROJECTED REVENUES

“State Aid”

<u>Type of Aid</u>	<u>2021-2022</u>	<u>2022-2023</u>	
Foundation Aid	\$10,840,630	\$11,166,659	includes community schools aid
Excess Cost Aid	\$412,000	\$343,000	
Building Aid	\$2,042,097	\$2,125,494	
Transportation Aid	\$1,091,000	\$1,150,000	
BOCES Aid	\$1,351,836	\$1,260,000	
Tuition Aid Handicapped	\$0	\$0	
Instructional Materials Aid	\$63,284	\$60,821	
Federal Stimulus Aid	\$338,849	\$0	
TOTAL STATE AID	\$16,139,696	\$16,105,974	



Projected Expenditures

Developed using:

- Known benefit rate changes
- Known contractual costs/estimated contractual increases
- Known debt service payments



Projected Expenditures

EXPENDITURES	2021-2022 ORIGINAL BUDGET	2022-2023 DRAFT BUDGET 2/9/22	% INCREASE BUDGET TO BUDGET	\$ INCREASE BUDGET TO BUDGET
INSTRUCTIONAL SALARIES	\$4,911,068			
NON-INSTRUCTIONAL SALARIES	\$1,952,008			
EQUIPMENT	\$100,750	\$95,000	-5.71%	(\$5,750)
CONTRACTUAL EXPENSES	\$1,736,100	\$1,864,510	7.4%	\$128,410
MATERIALS AND SUPPLIES	\$564,150	\$501,434	-11.12%	(\$62,716)
BOCES	\$4,495,000			
DEBT SERVICE	\$2,587,876	\$2,585,546	-0.09%	(\$2,420)
BENEFITS	\$5,295,469	\$5,285,052	-0.20%	(\$10,417)
TRANSFERS	\$150,000	\$150,000	0.00%	\$0
TOTAL	\$21,792,421			



Capital Outlay Project

- Meeting with Ashley McGraw February 10, 2022
- We will bring recommendations to the March 10, 2022, Board Meeting



Bus Vote

- Address current fleet size
 - (18 large buses and 3 small) looking to downsize the fleet
- Cost and options for 2022 bus purchase
 - (2) 66 Passenger Diesel Bus (\$136,147.59)
 - (1) 66 Passenger Wheelchair (2) Diesel Bus (\$149,966.36)
 - Total: 3 buses for \$422,261.54
 - Trades – likely 3-4 buses



Next steps

- Anticipate the Legislative proposal for school funding
- Complete the BOCES budget
- March 9th – Present Revised Budget/BOCES Budget Refined
- April 18th – Present/Accept Final Budget
- May 4th – Budget Hearing
- May 17th – Budget Vote



Thank You!

