



STUDENTS
ARE THE PRIORITY

Highland Central School District

Highland Central School District
Budget Planning for 2021-2022
BOE Meeting: April 7, 2021

Highland CSD Budget Planning for 2021-2022

Revenues:	2020 – 2021 Revenues	2021 – 2022 Proposed Revenues	Difference
New York State Aid - BUDGETED	\$ 13,978,802	\$ 15,067,510	1,088,708
Federal Aid (Medicaid)	65,000	65,000	-0-
Payments in Lieu of Taxes	24,449	10,108	(14,341)
Other Revenue Sources	629,021	629,021	-0-
Transfer from Debt Service Fund	-0-	28,000	28,000
Applied Reserve –	21,367	130,515	109,148
Fund Balance applied to budget	1,046,319	1,300,000	253,681
Calculated Tax Levy – 2.47% for ‘21-22	<u>29,181,381</u>	<u>29,903,503</u>	<u>722,122</u>
TOTAL	\$44,946,339	\$47,133,657	\$2,187,318

Highland CSD Budget Planning for 2021-2022

Budget:	2020-2021	2021-2022 Estimated	Difference
General Support	\$ 4,428,267	\$ 4,538,452	\$ 110,185
Instruction	\$21,958,280	\$23,203,346	\$ 1,245,066
Pupil Transportation	\$ 1,703,398	\$ 1,741,144	\$ 37,746
Community Services	\$ 3,500	\$ 3,500	-0-
Employee Benefits	\$13,880,794	\$14,155,581	\$ 274,787
Debt Service	\$ 2,812,100	\$ 3,331,634	\$ 519,534
Interfund Transfers	\$ 160,000	\$ 160,000	-0-
TOTAL	\$44,946,339	\$47,133,657	2,187,318

Highland CSD Budget Planning for 2021-2022

Summary:	Estimate:
2021 – 2022 Proposed Revenue:	\$47,133,657
2021 – 2022 Proposed Budget:	\$47,133,657
Difference:	\$ 0

Included in 2021-22 Budget

- 1 FTE Elementary Teacher (replace retirement)
- 1 FTE Secondary Social Studies Teacher
 - Shared position between HS/MS
- 1 FTE Health/PE Teacher
 - Position eliminated in 20/21 budget, needed to fulfill HS graduation requirement
- .5 FTE Speech Teacher
 - Needed to fulfill increase in mandated services
- 1 FTE Personal Trainer

Highland CSD Budget Planning for 2021-2022

Budget Calendar

- **November 10, 2020:** Budget Calendar presented to Board of Education for approval/Reserve Plan
- **December 8, 2020:** District Economic Profile - Long Range Financial Plan
- **December 2020:** Budget Introduction at Cabinet
- **January 2021:** Budget Discussion & New Initiatives at Cabinet
- **January 12, 2021:** Board of Education Meeting: Budget Development Presentation: Highland Tax Cap History
- **February 9, 2021:** Board of Education Meeting: Budget Development: State Aid & Revenue Presentation
- **March 1, 2021:** Submit 2021-2022 calculation of tax levy limit to Office of State Comptroller
- **March 2, 2021:** Board of Education Meeting: Administration's Proposed Budget Presentation * Community Input
- **March 16, 2021:** Board of Education Meeting: Budget Workshop & Presentations * Community Input
- **April 3 – 6, 2021:** Advertise 1st legal notice – 45 days prior to vote
- **April 7, 2021:** Board of Education Meeting: Budget Development & Presentations; Adopt Budget & Property Tax Report Card (by law must not be later than 4/23-4/26/21)
- **April 2 – 21, 2021:** Submit Property Tax Report Card to SED and local newspaper of general circulation (day after BOE adopts)
- **April 10 – 13, 2021:** Advertise 2nd legal notice
- **April 17 – 20, 2021:** Advertise 3rd legal notice
- **April 24-27, 2021:** Advertise 4th legal notice
- **May 4, 2021:** Budget Statement and required attachments available at each building & library
- **May 4, 2021:** Board of Education Meeting: Legal Budget Hearing
- **May 5, 2021:** Budget Notice must be mailed to eligible voters
- **May 18, 2021:** Budget Vote