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Harrison Central School District Superintendent's Budget Overview

2023-2024 Budget Development

February 6, 2023



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Superintendent's Budget Overview 2023-24

The school district budget process limits local decision-making.

- Challenging to meet student needs, develop long-term plans, limit program reductions and continue to innovate.
- District leadership develops a plan that focuses on improving education experience of students within these constraints.

Our goal is providing a rigorous, personalized learning experience for every student.

The vision for student learning is research-based, long-term, and reflected in budget priorities over time.



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Superintendent's Budget Overview 2023-24

- We reject the **achievement gap premise** which inaccurately links a deficit to the child.
- Each student's journey is unique.
- We continuously assess and analyze individual growth, achievement, content knowledge and personal development adapting to meet the needs of our students.
- We identify **knowledge gaps** and set learning targets to personalize learning.
- All aspects of the child as a learner are nurtured and valued.

***Every educational decision is based on HCSD's Core Values:
Equity, Access, Adaptability, Rigor***



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Superintendent's Budget Overview 2023-24

We continue to advance the District's strategic vision for a rigorous, personalized approach to learning.

- Strengthening the coherence of content and skills.
- Use of multiple measures of assessment.
- Building/Developing learning traits:
**Inquirers, Knowledgeable, Thinkers, Communicators, Principled,
Open-minded, Caring, Risk-takers, Balanced Reflective**
- *Developing inquiring, knowledgeable and caring young people who help to create a better and more peaceful world through intercultural understanding and respect.*
(IB)



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Superintendent's Budget Goals 2023-24

- Maintain class sizes and programmatic choice amidst pockets of increasing enrollment & participation.
- Strengthen instructional continuity K-12 by:
 - Sustaining International Baccalaureate Diploma (DP) and Middle Years Program (MYP)
 - Completing the process to be an International Baccalaureate Primary Years Program (PYP)
 - Creating new middle level special education programs
 - Continuing differentiated summer programs to address identified learning gaps, provide enrichment, and opportunities for community building/connections prior to September return to school, federal funding expires 2024.
- **Establish a capital reserve fund to offset future taxpayer capital costs**



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Superintendent's Budget Goals 2023-24

Mandates

- Meet needs of special education & ELL students and **maintain commitment to educating** all students in-district whenever possible

Sustain Professional Learning & Research

- Benchmark academic growth through collaboration benchmarking academic growth
- Maintain high quality professional development for teachers, administrators and support staff
- Train All Elementary Teachers in PYP
- **Plan for Elementary World Languages Program**



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Superintendent's Budget Overview 2023-24

Facilities Accomplishments 2022-23

Air Conditioning and Ventilation

- Harrison Ave Auditorium, High School Gym, High School Classrooms, Purchase Classrooms (Parsons Gym, Preston Auditorium this Spring)

District Projects

- Parsons Corridor Replacement, ADA Accessibility
- Floor renovations, asbestos tile removal
- Paving/Sealing of Parking Lots
- LMK Lobby Renovation
- Security Improvements, Technology Upgrades



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Superintendent's Budget Overview 2023-24

Upcoming Facilities Projects

- Parsons HVAC
 - Installation of Unit Ventilation in Classrooms - CRRSA and ARP funds

- Partial roof replacements at Harrison Ave and Purchase Elementary Schools
 - All District roofs will be complete



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Superintendent's Budget Overview 2023-24

Budget Challenges

- Potential for Rapid Enrollment Growth
- Energy
- Transportation
- Health Insurance
- New Special Education Middle School Programs
- Primary Years Elementary Foreign Language Program
- Teacher Shortage which increase hiring costs



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Future Facilities Challenges

NYSED lengthy approval process for school improvements

Instructional

- Residential developments impacting schools
- Classroom shortages
- Removal of portable classroom structures
- HS/MS STEM classroom deficiencies
- Undersized Fitness and Wellness facilities

Infrastructure needs

- (Electrical, Water/Sewer, Tech)
- Furnace replacement in 5 schools (except HHS)
- Security Improvements



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2022-23 Class Size Averages

Elementary Grades K-5*	Middle School Grades 6-8**	High School Grades 9-12**
19.9	20.7	18.2

** Includes all K-5 general education classes*

*** Includes all math, science, social studies, ELA, and world language classes*

The District is committed to maintaining favorable class size averages in all grade levels.



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Building Development Units in Harrison

Zone	Certificate of Occupancy Issued	Building Permit Issued	Under Planning Review	Total
HAS	17	14	28	59
PAR	110	106	71	287
PRE	21	20	14	55
PUR	3	460	1,000	1,463
TOTAL	151	600	1,113	1,864

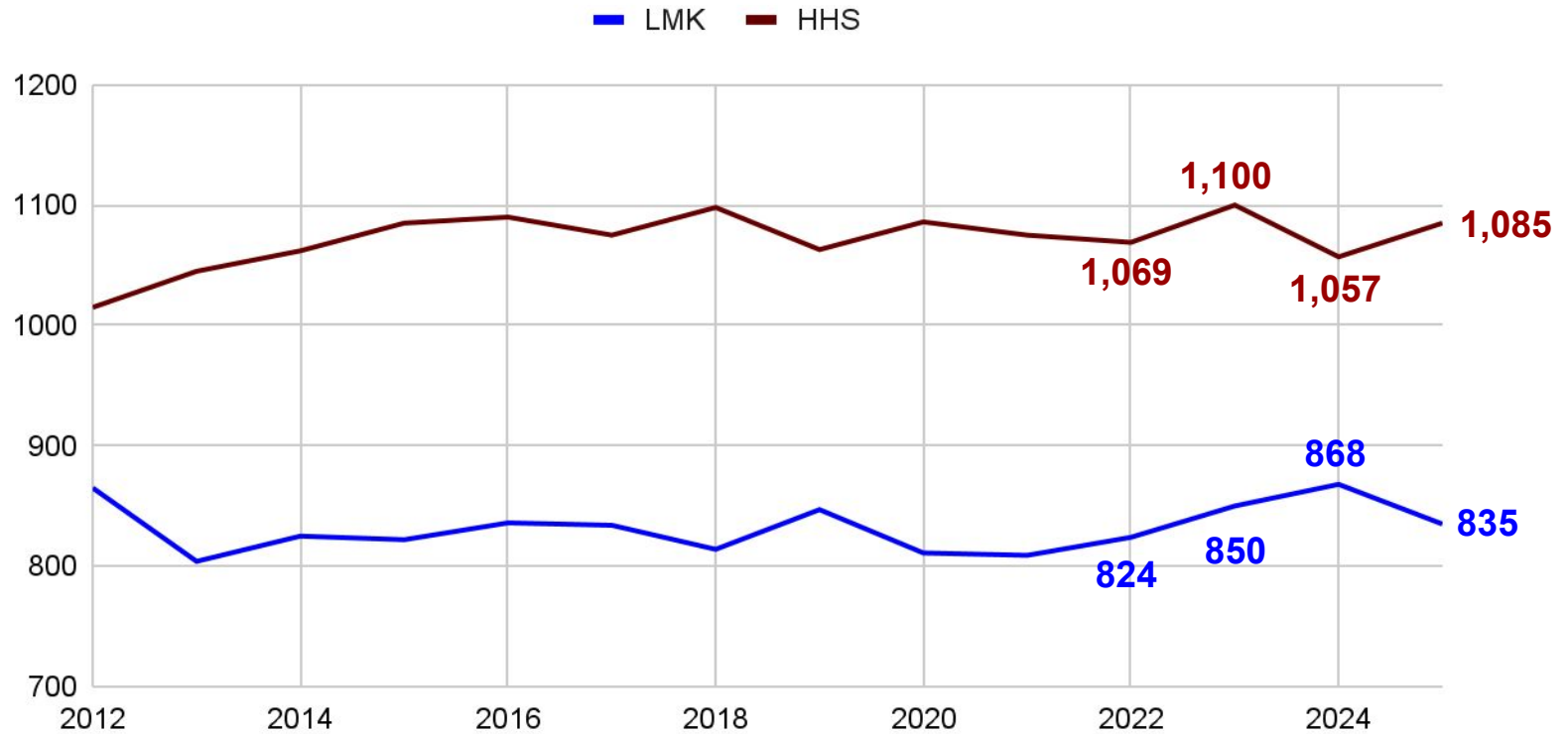
The District is awaiting information from our annual demographic study which attempts to project the number of new students based on construction projects.



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Enrollment Migration Trends: Middle & High School



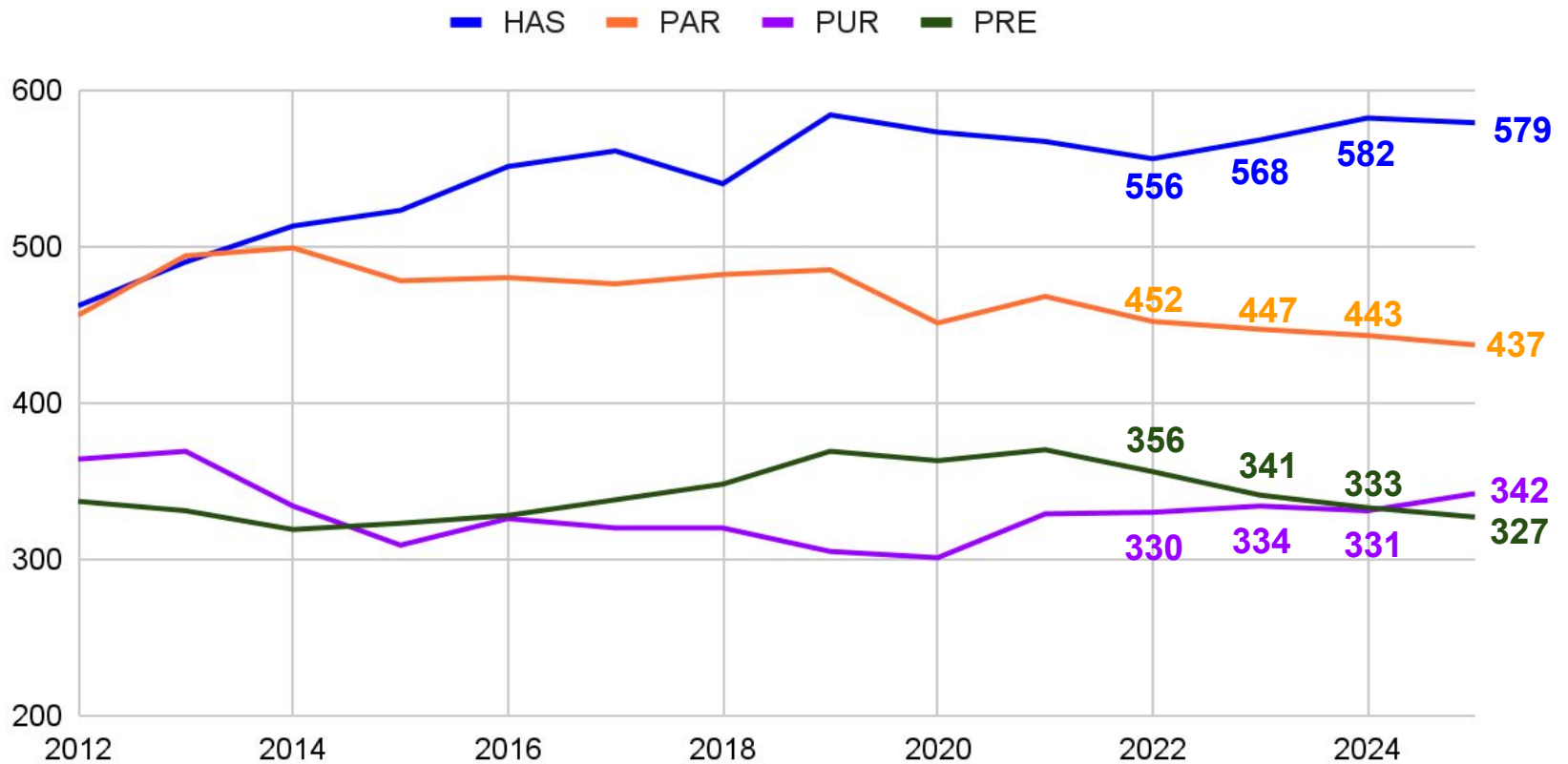
Projections do not include impact of new construction in Harrison.



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Superintendent's Budget Overview 2023-24

Enrollment Migration Trends: Elementary Schools



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Budget Development FYI's....

- Tax Base Growth Factors
 - Harrison CSD: .64%
 - Town/Village of Harrison: .64%
- Consumer Price Index – For calculation of the Tax levy Limit
 - 12-month change is 6.4% but 2% is the max allowable growth
 - Helpful and Concerning – Interest Earnings, Sales Tax vs. Inflation
- Projected State Retirement Plan Rates (ERS, TRS)
 - Teacher Retirement System (TRS): 9.76% (down from 10.29%)
 - Employee Retirement System (ERS) - Average rate of 13.1% (up from 11.6%)
- Health Insurance Plan Rates
 - 8% Increase, up from 1.5% (State Plan is +14%)
- Other Cost Drivers: Transportation and Special Education Tuition



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2023-24 NYS Executive Budget Proposal

- Foundation Aid - Increase of \$2.7 Billion (\$21.4 B Total)

Foundation Aid Allocations	Income Per Pupil	Property Wealth Per Pupil
NYS Average	\$323,800	\$779,900
Harrison CSD	\$1,171,238	\$1,925,724

- Average foundation aid increase in Westchester County for those not fully funded is 34.4%, or \$3.6 Million
 - 3% for Districts who are already fully funded
- For Harrison, the Foundation Aid increase is \$103,884 (3%)
- BOCES Aid and Building Aid have increased significantly due to reimbursement of capital expenditures for previous projects and equipment



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TAX LEVY LIMIT 2023-2024

Prior Year Tax Levy	\$116,318,295
Tax Base Growth Factor (Growth between 2020 and 2021 tax rolls)	X <u>1.0064</u>
	\$117,062,732
PILOTS (payments in lieu of taxes) – 22/23	+\$ 1,235,087
Court Orders Tax Levy	- \$ -0-
Capital Tax Levy for 22/23	- <u>\$ 3,877,257</u>
Adjusted Prior Year Levy	\$114,420,562
Allowable CPI Growth (Lesser of 2% or CPI)	<u>102.00%</u>
	\$116,708,974
PILOTS Receivable in 2023-24 (New: Morgan Stanley)	-\$ 2,698,516
Available Carryover from Year-End 2023	<u>\$ -0-</u>
Tax Levy Limit	\$114,010,458



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TAX LEVY LIMIT 2023-2024

Tax Levy Limit	\$ 114,010,458
Exclusions To Be Added	
Tax Levy Court Orders	+\$ -0-
Tax Levy – Pension Costs	+\$ -0-
Capital Tax Levy for 23/24	<u>+\$ 4,292,347</u>
MAXIMUM ALLOWABLE LEVY	\$ 118,302,805
MAXIMUM TAX LEVY PERCENTAGE INCREASE	1.71%
TOTAL ALLOWABLE LEVY INCREASE	\$1,984,510
New: Morgan Stanley PILOT Payment	\$1,457,649 (est.)



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Superintendent's Budget Overview 2023-24

Strategic Planning for Future Capital Project & Bond Referendum

Capital Reserve Fund



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Why add a Capital Reserve Fund?

- Does not add to taxes
- Funded when the annual budget does better than plan
- Can only be used by voter approval to offset capital improvements
- Reduces future capital costs
- Many districts have used it to reduce taxpayer outlay for capital projects



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What is a capital reserve fund?

A capital reserve fund allows the district to set aside money for future construction projects and major purchases, much like a savings account. The capital fund cannot be established without voter approval AND reserve funds cannot be spent without voter approval.

Where does the money for the capital reserve fund come from?

Money is only added to the capital reserve fund if the District performs better than originally planned at the end of the fiscal year.



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Will my taxes go up due to the establishment of a capital reserve fund?

No, taxes do not increase due to a capital reserve fund. The fund only accrues a balance if the District finds efficiencies or realizes unexpected savings at the end of the district's fiscal year.

What kinds of projects can the money be used for?

Major building projects or purchases can be funded using a capital reserve, such as building additions, boilers, and renovations. The capital reserve fund can only be used with voter approval; any proposed project using the fund would have to be presented to and decided upon by the community.



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How can a capital reserve help save taxpayer dollars?

Districts can use capital reserve monies to lower the amount required to borrow to fund capital projects.

By using cash from the capital reserve fund, hundreds of thousands of dollars in interest costs can be avoided over the length of a 15 or 20 year repayment schedule.



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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