



2024-25 Superintendent's Budget

Board of Education Meeting

Croton-Harmon UFSD

April 4, 2024





Budget Priorities

- *Keep Our Students At The Center Of Our Decision-Making*
- *Enhance the Integrity Of Our Educational Programs*
- *Ensure Fiscal Responsibility & Accountability to Our Residents*
- *Maintain Compliance with the Allowable Tax Levy*
- *Align Budget With Vision Map*
- *Provide High Quality Professional Learning for All Staff*
- *Preserve and Enhance our Learning Spaces and Campus*
- *Fulfill All Contractual Obligations*
- *Comply With New & Existing Mandates*



Vision

Budget & Vision Map Alignment



Vision Map Goals

INTERDISCIPLINARY AND PASSION-BASED CLASSES, SCHEDULES, & EXPERIENCES

Foster the pursuit of passion among our students and staff by developing innovative and inspirational classes, schedules, and learning experiences.

ASSESSMENT, GRADING, AND FEEDBACK

Promote future-focused teaching and learning through the development of a shared philosophy on assessment, grading, and feedback.

FLEXIBLE, DYNAMIC LEARNING SPACES

Ignite curiosity and inspiration within our students and staff through the creation of dynamic learning spaces.

DISTRICT AND SCHOOL CULTURE

Inspire the pursuit of individual and systemic success by cultivating an environment that prioritizes connection and belonging, celebrates thoughtful risk-taking, and values collegial voice.





CONTINUING OUR LONG-TERM VISION:
Making Systemic Change
NOT JUST INCREMENTAL CHANGE



Enhancements to Support our Vision

- One (1) Bilingual School Counselor/Social Worker to support students and families districtwide.
- One (1) full-time Social Studies teacher at CHHS (increase from part-time) to allow for further design and implementation of interdisciplinary learning experiences.
- Two (2) full-time Literacy and Math Intervention teachers at CET (increase from part-time) to provide student academic support and colleague-to-colleague literacy coaching.



Enhancements to Support our Vision

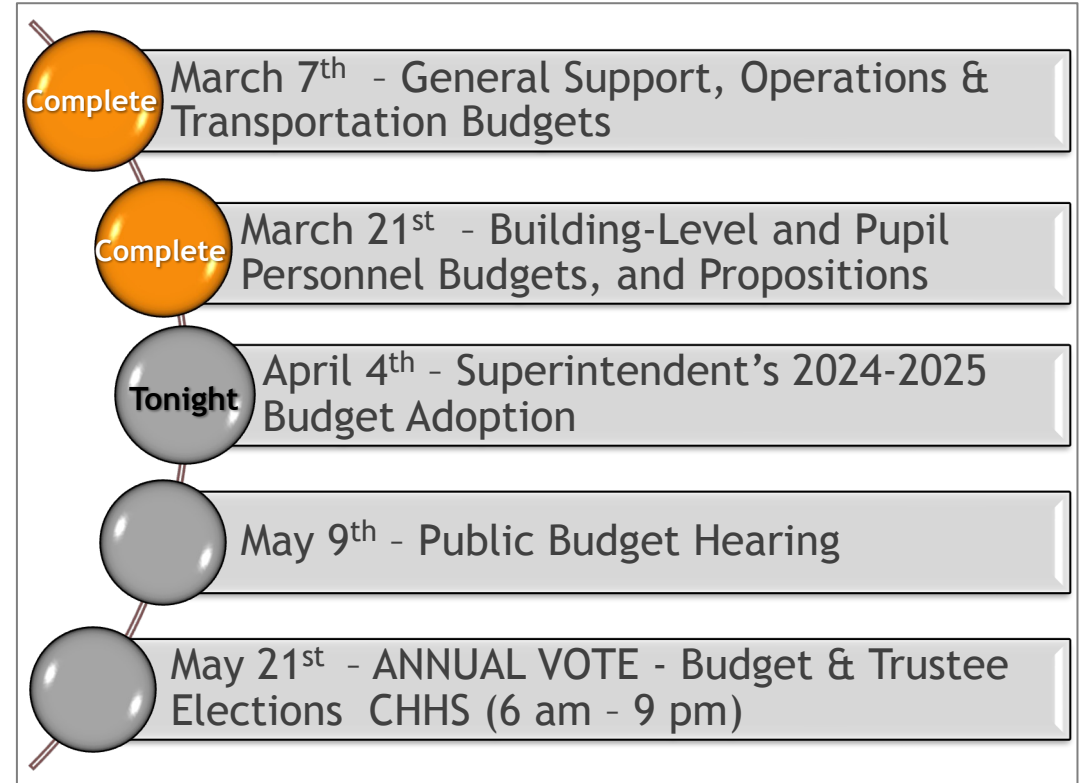
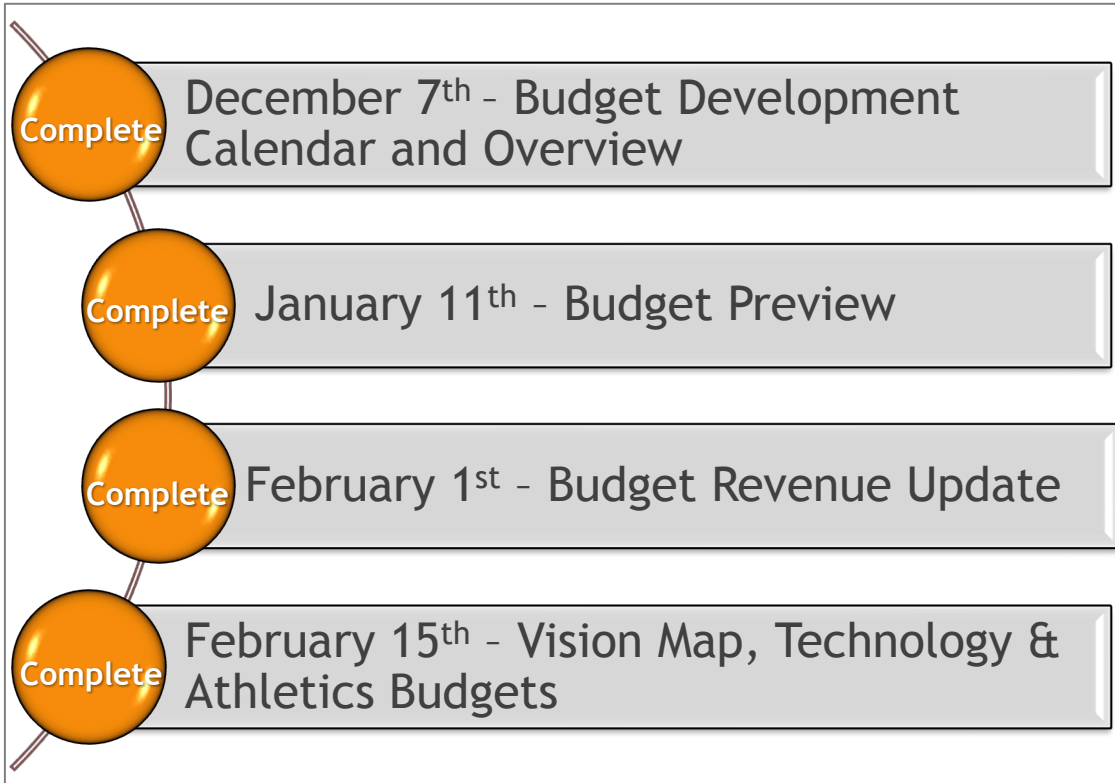
- One (1) Special Education/Intervention teacher at PVC.
- One (1) full-time Physical Education teacher (increase from part-time) will provide additional passion-based, elective physical education courses at both PVC and CHHS.
- One (1) full-time elementary teacher at CET in response to growing enrollment.

Enhancements to Support our Vision

- eSports
- Athletics
 - Unified Sports
 - Boys JV Volleyball
 - Girls Wrestling



2024-25 Budget Events



New York State Budget

Update-Budget Delayed: April 8th

In Response to the Governor's Executive Budget, the Senate:

- Rejected the changes to Foundation Aid, including the elimination of "hold harmless" and redefinition of inflation.
- Proposed establishing a comprehensive study of the Foundation Aid formula.
- Added \$150 million for universal pre-K and recommended increasing the overall and per-pupil funding for prekindergarten and consolidation of UPK funding streams and programs.
- \$125 million increased funding for Universal School Meals to require all schools that participate in the National School Lunch and Breakfast Program to serve breakfast and lunch at no cost to students.
- Modified the Executive proposal to establish evidence and science-based reading instruction best practices for students in pre-k to third grade.
- Advanced language to extend the retiree earnings limitation waiver for retirees who return to work as school employees. This provision is scheduled to sunset on June 30, 2024 and they are proposing a one-year extension.
- Proposed to increase the current earnings limitation for public service retirees who return to work for the State from \$35,000 to \$50,000.

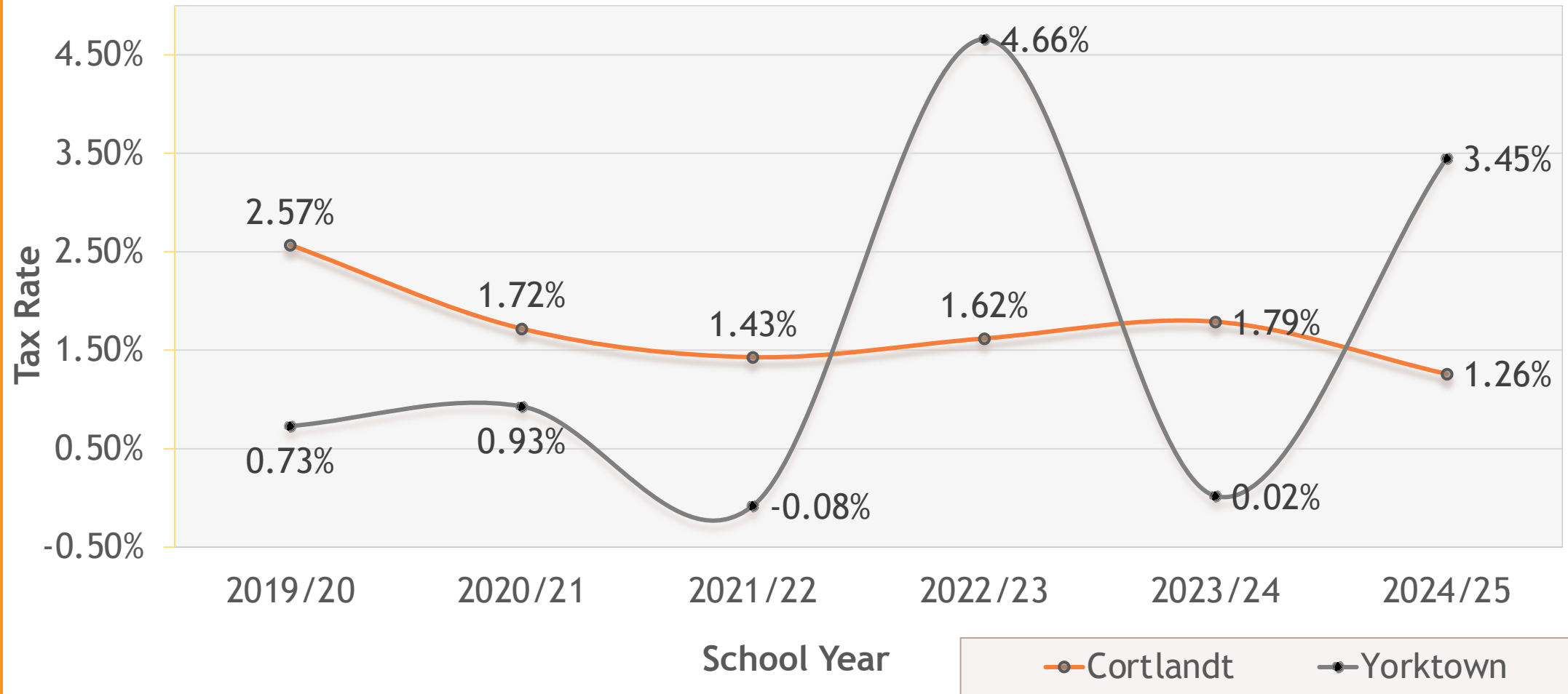


Croton-Harmon UFSD 2024-25 Property Tax Cap Calculation

A	PRIOR YEAR Approved Actual Tax Levy (23-24)	\$43,336,181
B	Tax Base Growth Factor (TBD by ORPS-min of 1.0)	1.0059
C	Product of A * B	\$43,591,865
D	Base Year PILOTS	\$0
E	Total of C + D	\$43,591,865
F	Base Year Capital Exclusion	(\$2,796,552)
G	Difference of E - F	\$40,795,313
H	Allowable Levy Growth Factor (lesser of 2% or 4.12% CPI)	1.02
I	Product of G * H	\$41,611,219
J	Current Year PILOTS	(\$70,000)
K	BASE LEVY (prior year adjusted--difference of I & J)	\$41,541,219
L	Current Year Capital Exclusion	\$2,714,309
M	Current Year Pension Expense over 2% rate increase	\$6,841
N	Eligible Prior Year Carryover	\$0
O	Tax Levy Limit Adjusted for Exclusions (Sum of K, L, M & N)	\$44,262,369
P	Total Tax Levy Revenue Increase	\$926,188
Q	Total Tax Levy Allowable Percentage Increase	2.14%

2024-2025
Allowable
Tax Levy

Tax Rate History and Projection



Anticipated State Aid

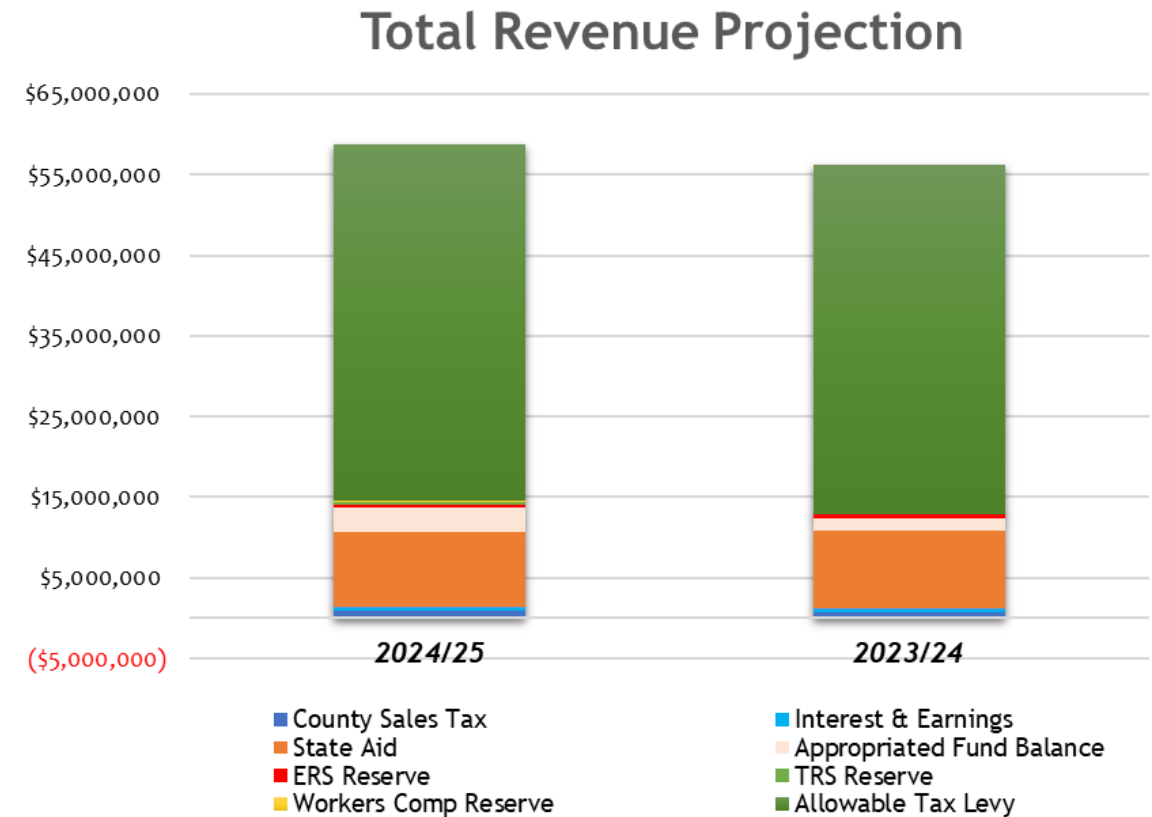
State Aid	2024-25	2023-24	Change
Basic Formula			
<i>Foundation</i>	\$5,104,449	\$5,232,482	(\$128,033)
<i>Transportation</i>	\$1,173,124	\$1,218,483	(\$45,359)
<i>Public Excess Cost</i>	\$3,952	\$3,952	\$0
<i>High Tax</i>	\$100,000	\$100,000	\$0
<i>High Cost Excess Cost</i>	\$87,027	\$81,519	\$5,508
<i>Private Excess Cost</i>	\$148,215	\$119,701	\$28,514
<i>Building (Based on District Projections)</i>	\$1,805,791	\$2,113,423	(\$307,632)
BOCES	\$708,609	\$699,089	\$9,520
Hardware & Technology	\$12,815	\$13,466	(\$651)
Software, Library & Textbook	\$130,674	\$126,923	\$3,751
Total State Aid:	\$9,274,656	\$9,709,038	(\$434,382)

Reserves

Reserves	Anticipated 6/30/2024	% of Reserve	Balance 6/30/2023	Balance 6/30/2022
Capital Reserves (2013, 2016, & 2022)	9,434,609	53.2%	9,779,325	9,388,711
Employee Benefit Accrued Liability Reserve	533,807	3.0%	508,091	536,431
Repair Reserve	109,155	0.6%	103,642	100,006
Reserve For Accrued Liability	1,000,670	5.6%	953,479	931,238
Reserve for Retirement Contribution	1,580,566	8.9%	1,500,733	1,448,082
Reserve for Tax Certiorari	2,615,940	14.7%	2,484,154	2,393,887
Reserve for TRS Contribution	1,860,635	10.5%	1,575,600	1,146,956
Unemployment Insurance Reserve	215,381	1.2%	204,502	197,327
Workers' Compensation Reserve	387,196	2.2%	557,537	537,977
Total Reserves	\$17,737,959	100.0%	\$17,667,063	\$16,680,615

Revenue Budget Overview

	Projected 2025	Budget 2024	Dollar Change
Real Property Taxes	\$44,262,369	\$43,336,181	\$926,188
PILOTS	\$70,000	\$0	\$70,000
County Sales Tax	\$925,000	\$825,000	\$100,000
Charges for Services	\$130,000	\$20,000	\$110,000
Interest Earnings	\$275,000	\$275,000	\$0
Miscellaneous	\$57,000	\$69,000	(\$12,000)
State Aid	\$9,274,656	\$9,709,038	(\$434,382)
Appropriated Fund Balance	\$3,004,282	\$1,540,764	\$1,463,518
ERS Reserve	\$400,000	\$400,000	\$0
TRS Reserve	\$200,000	\$0	\$200,000
Workers' Comp Reserve	\$200,000	\$0	\$200,000
TOTAL REVENUE	\$58,798,307	\$56,174,983	\$2,623,324



Expense Budget Overview

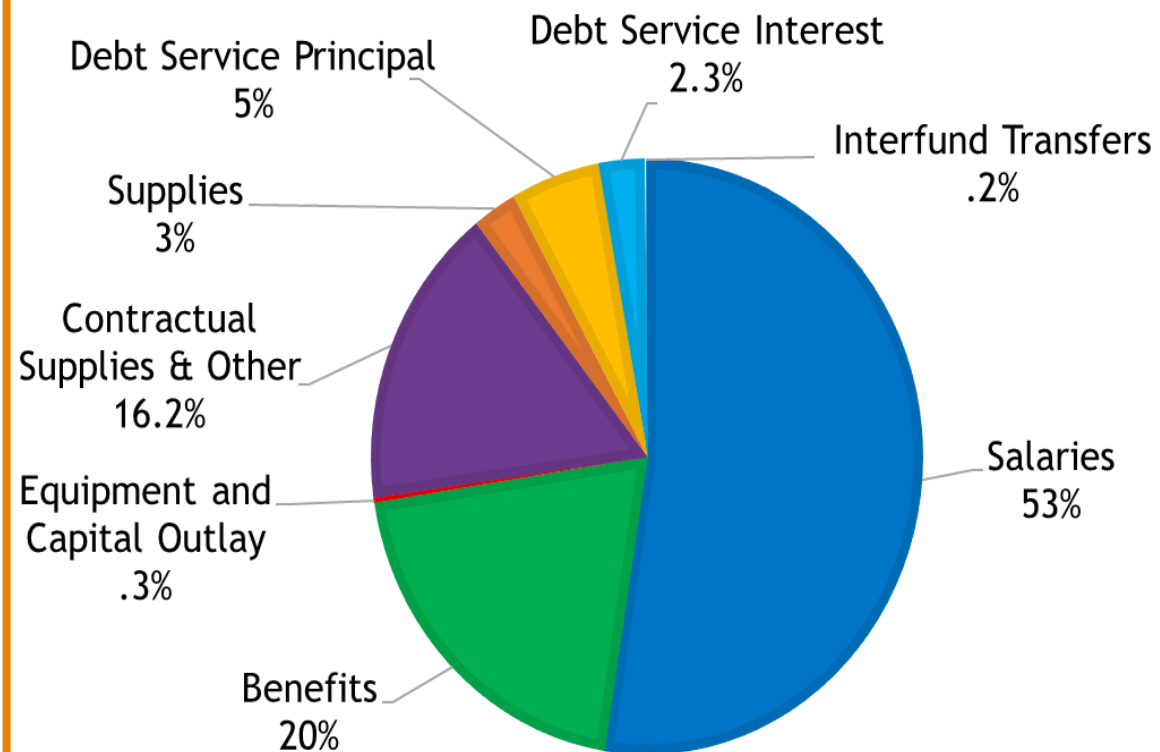
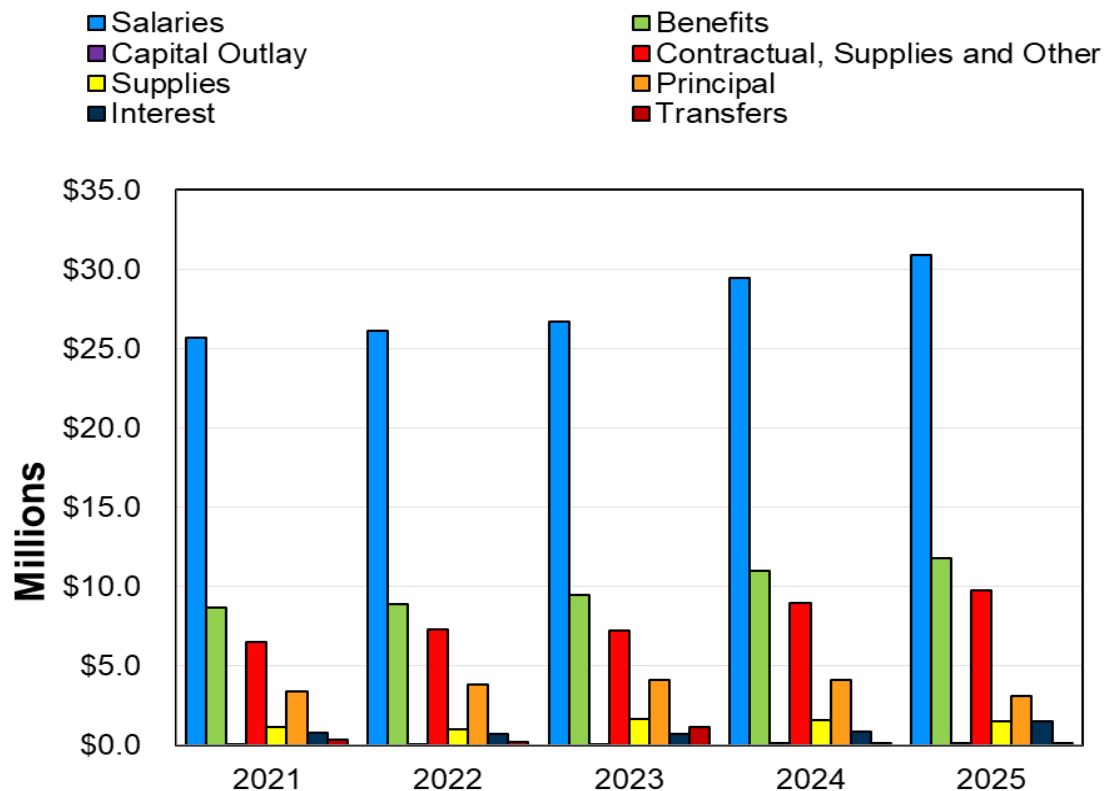
Description	2024-25 Proposed Budget	2023-24 Adopted Budget	Dollar Change	Percent Change
Board of Education	90,532	107,126		
Central Administration	374,194	363,944		
Finance (Auditing, Fiscal Agent, Treasurer)	891,965	873,435		
Legal, Personnel, Public Information Services	694,863	667,684		
Operations & Maintenance	5,472,771	5,264,748		
Property Assessments, Insurance, BOCES Admin	737,164	656,934		
Total General Support	8,261,489	7,933,871	327,618	4.13%
Instruction, Administration and Improvement	2,153,373	2,133,967		
Teaching - Regular School	16,529,143	15,414,530		
Programs for Students w/ Disabilities & Career & Tech	6,560,600	6,240,535		
Instructional Media, Instruction & Special Schools	2,178,456	1,973,460		
Guidance, Health Psychological & Social Studies	1,972,275	1,873,415		
Co-Curricular Activities - Regular School	310,737	303,002		
Interscholastic Athletics - Regular School	1,180,989	1,115,477		
Total Instruction	30,885,573	29,054,386	1,831,187	6.30%
Pupil Transportation	3,137,902	3,102,698		
Total Pupil Transportation	3,137,902	3,102,698	35,204	1.13%
Employee Benefits	11,780,217	10,962,551		
Debt Service	4,623,126	5,011,477		
Other Financing Uses	110,000	110,000		
Benefits, Debt Service & Interfund Transfers	16,513,343	16,084,028	429,315	2.67%
Total Budget	58,798,307	56,174,983	2,623,324	4.67%

Expenditures by Object

	Budget 2025	Budget 2024	Dollar Change	%Δ
Salaries	30,866,155	29,452,908	1,413,247	4.80%
Benefits	11,780,217	10,962,551	817,666	7.46%
<i>TOTAL SALARIES & BENEFITS</i>	42,646,372	40,415,459	2,230,913	5.52%
Equipment and Capital Outlay	166,000	130,000	36,000	27.69%
Contractual, Supplies and Other	11,252,809	10,508,047	744,762	7.09%
Debt Service Principal & Interest	4,623,126	5,011,477	(388,351)	-7.75%
Interfund Transfers	110,000	110,000	0	0.00%
<i>TOTAL OTHER EXPENDITURES</i>	16,151,935	15,759,524	392,411	2.49%
<i>TOTAL EXPENDITURES</i>	\$58,798,307	\$56,174,983	\$2,623,324	4.67%

Expenditures by Object

Expenses by Object



Budget Drivers

Major Impact Items

Revenue Budget

- Reductions to Building & Foundation Aid
- Increased County Sales Tax
- Increased Tuition Revenue
- Increased Reserve and Fund Balance

Expense Budget

- Increased Staffing
- Benefit Costs (Health, FICA, TRS/ERS)
- Absorption of ESSER Costs
- Reduction in Debt Service Costs
- Property/Casualty Insurance
- Inflation (Increased cost of Goods & Services)



On The Ballot

May 21, 2024

Vehicle/Equipment Proposition



The proposition includes the purchase of four vehicles:

- a) One 66 passenger electric school bus, at the estimated maximum cost of \$495,000, funded from the District's "CHUFSD Vehicle Capital Reserve 2022";
- b) One vehicle repair and maintenance lift, at the estimated cost of \$75,000 to be funded from the District's "CHUFSD Vehicle Capital Reserve 2022";
- c) Three 30 to 36-passenger [ICE] vehicles, at the estimated maximum cost of \$320,000, to be funded from current 2023-24 appropriations;

On The Ballot for May 21st

Proposition 1: 2024-2025 Budget - \$58,798,307

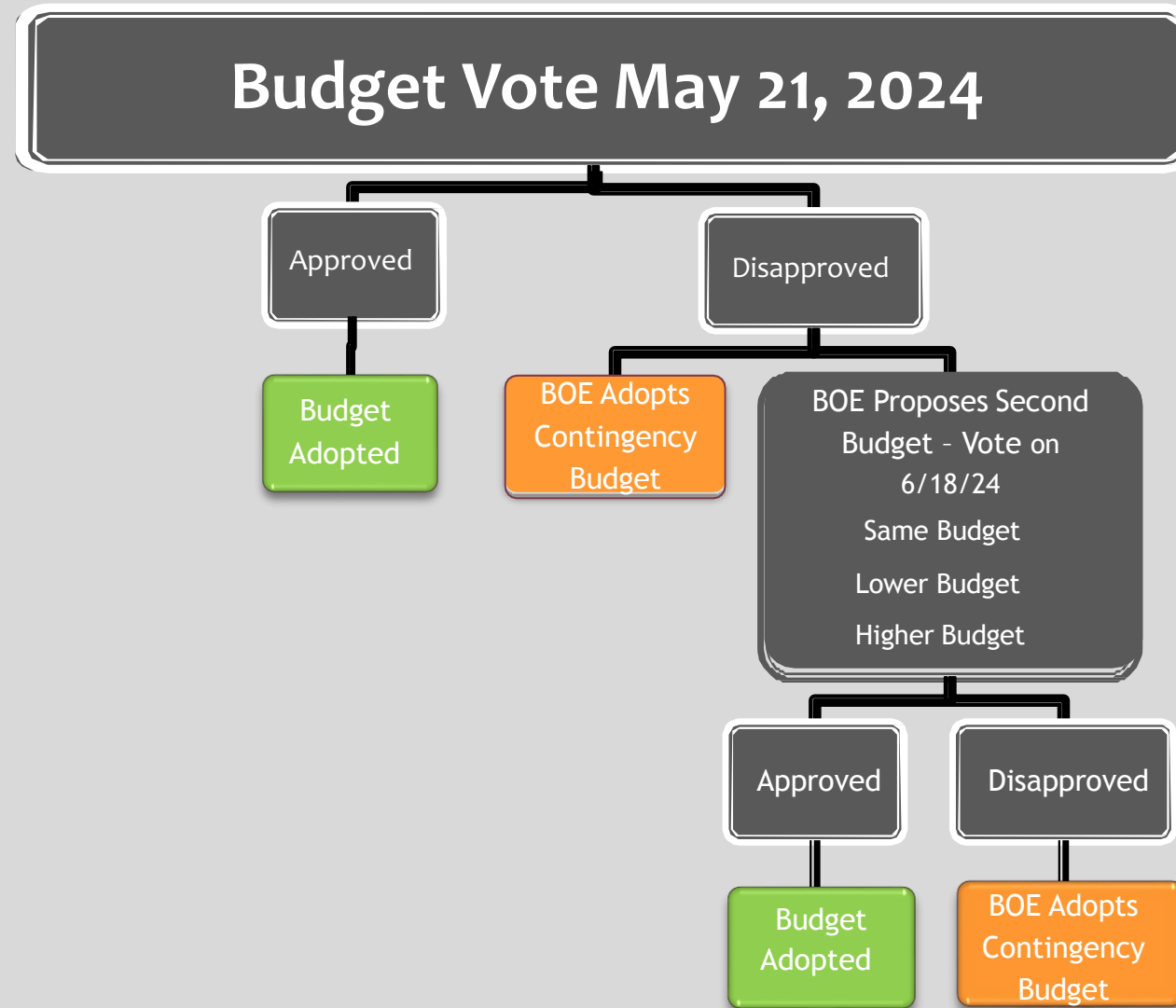
Proposition 2: Vehicle/Equipment Proposition

Proposition 3: Repair Reserve Fund - \$250,000

Proposition 4: Croton Library Budget - \$962,222

Trustee Elections - Two (2) Candidate Positions

Contingency Budget Process



Budget Hearing and Vote

May 9th – Public Budget Hearing

May 21st – ANNUAL VOTE - Budget & Trustee Elections CHHS (6 am – 9 pm)



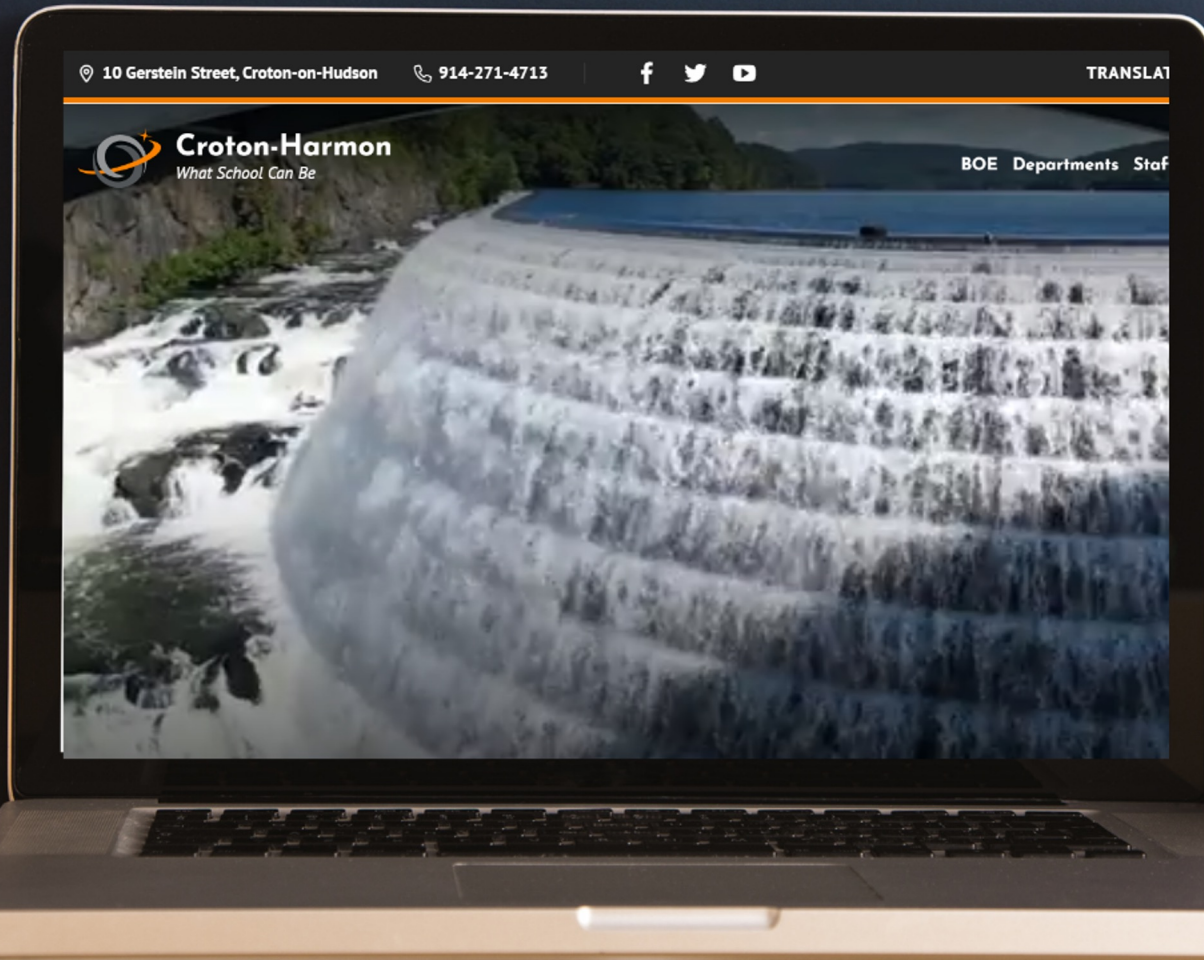


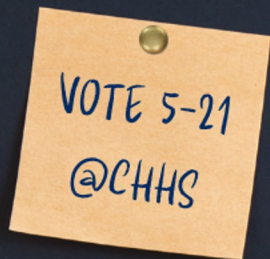
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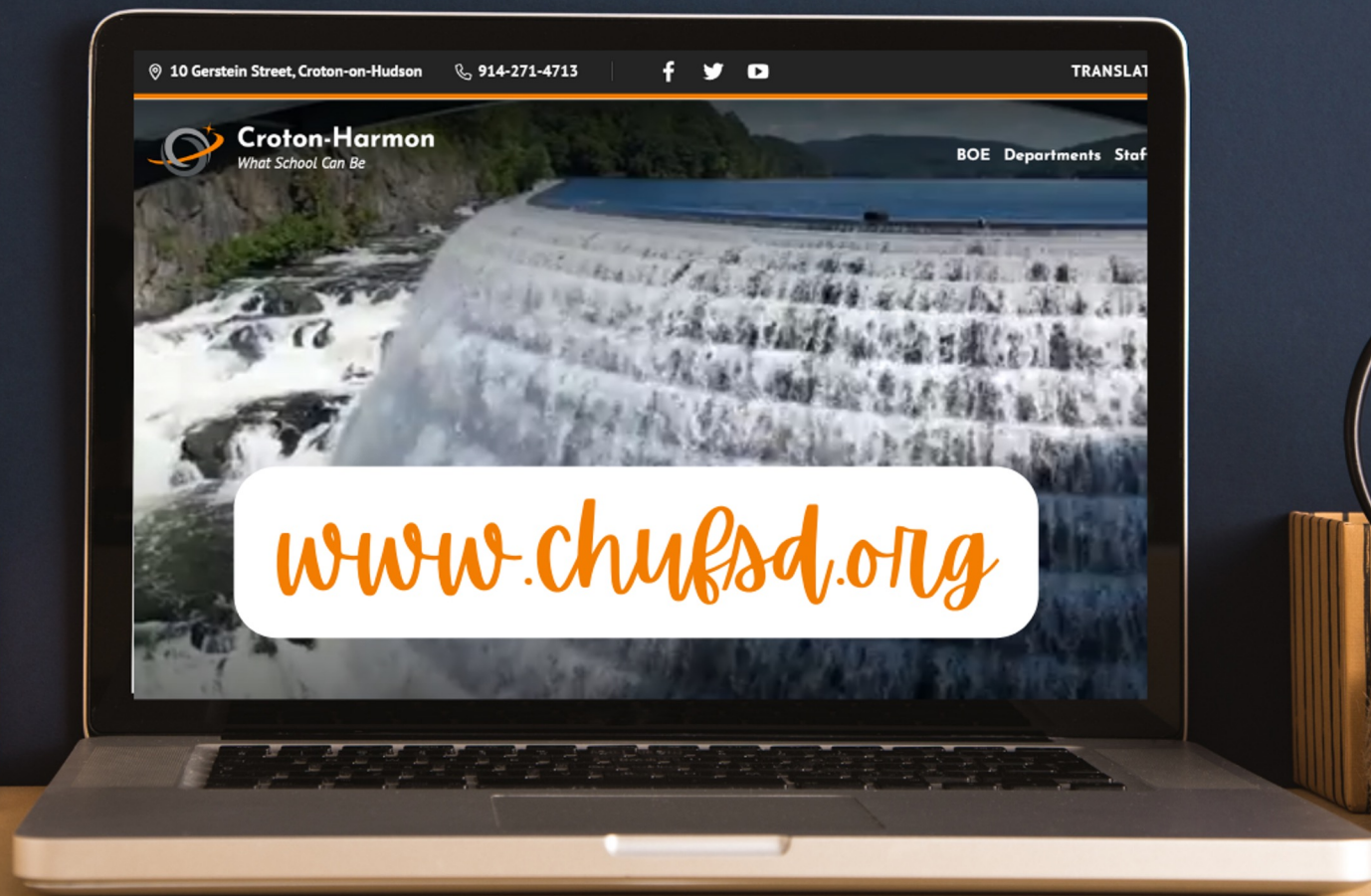
Questions?

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VOTE

May 21st

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6am - 9pm

