



Harrison Central School District Superintendent's Budget Overview

2024-2025 Budget Development

March 20, 2024

The Framework

The challenge of the school district budget process - limits local decision-making.

- Difficult to meet student needs, develop long-term plans, process limits program improvements and innovation
- Challenge to to address growing enrollment
- District leadership develops a plan to meet educational needs of students within these constraints

The goal is to provide 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.





Programmatic Priorities



Programmatic Priorities

- Recognize each student's journey as unique.
- Support continuously assessing and analyzing individual growth, achievement, content knowledge and personal development adapting to meet the needs of students.
- Identify knowledge gaps and establish learning goals to meet current and incoming students.
- Every aspect of the child as a learner is nurtured and valued.

***All educational decisions are based on HCSD Core Values
Equity, Access, Adaptability, Rigor.***



Programmatic Priorities

Advance the District's strategic vision for a rigorous, accessible, personalized approach to learning

- Strengthen alignment/coherence of content and skills
- Maintain a highly trained faculty & workforce
- Use of multiple measures of assessment
- Build/Develop Thinking - IB Learning Traits:
 - **Inquirers, Knowledgeable, Thinkers, Communicators, Principled, Open-minded, Caring, Risk-takers, Balanced, Reflective**
- *Develop inquiring, knowledgeable and caring young people who help to create a better and more peaceful world through intercultural understanding and respect (IB)*



Programmatic Priorities

- Maintain class sizes and programmatic choice amidst increasing enrollment & participation (Science Research)
- Create an additional special education class at HHS
- Strengthen instructional continuity K-12:
 - Maintain high quality professional development for teachers, administrators and support staff
 - Sustain International Baccalaureate Diploma (DP) and Middle Years Program (MYP)
 - Finalize entrance into International Baccalaureate Primary Years Program (PYP) (implement Phase 1 World Language)
 - Begin scaling back summer programs for enrichment, and curiosity camps as federal funding expires in 2024
 - Maintain summer programs for students with academic needs and high participation extension courses - College Essay Writing



2024-2025 Budget Challenges & Cost Drivers

1. Enrollment Growth - Staffing Needs K-12
2. Employee Benefits & Health Insurance Costs
3. District-Wide Operational Costs (Transportation, Utilities, Property Insurance)



Programmatic Priorities: Staffing Needs K-12

23/24 Unbudgeted Positions due to increased enrollment

- 2.0 FTE Elementary Teachers
- 6.0 FTE Teacher Aides

24/25 Projected New Positions

- 3.0 FTE Elementary/Special Education
- 2.0 FTE Elementary World Language
- 1.0 FTEs for unanticipated but likely growth
- 0.5 FTE Psychologist
- 0.4 FTE Science Research
- 1.0 FTE Teaching Assistant (May need to add 1.0 additional)

Total New Positions for 24/25 Budget - 15.9 FTE

Budgetary Impact of New Positions - \$1,465,016



Employee Benefits & Operational Expenses

Employee Costs

- Employee Salary Costs - \$2.2M
 - (Inclusive of 15.9 New Positions for Enrollment)
- Teacher & Employee Retirement Plans - \$641,665 (8.7%)
- Health Insurance - \$1,925,000 (10%)
- Retiree Medicare - \$105,000 (6%)

Operational Costs

- Transportation - \$398,186 (5%)
- Electricity & Natural Gas - \$195,400 (17%)
- Liability/Property Insurance - \$69,950 (16%)





2024/25 Projected Expenses



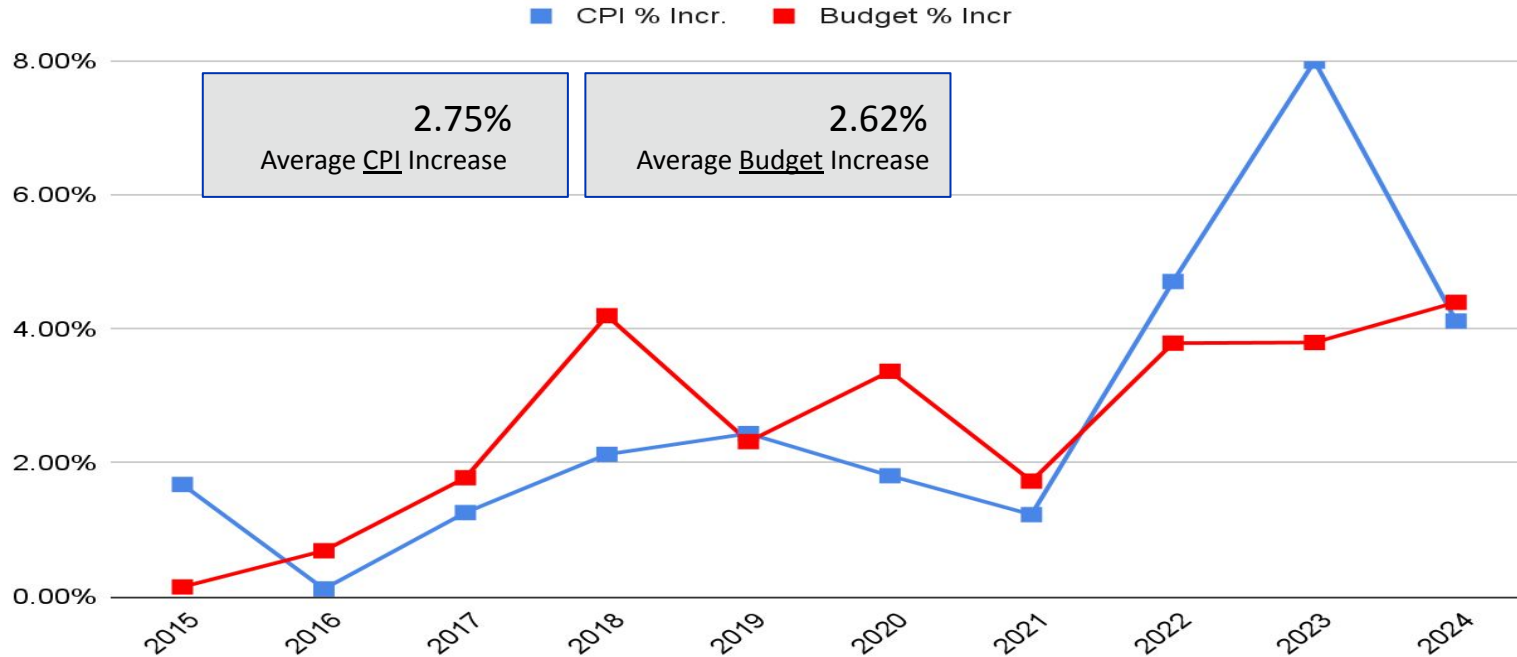
2024-2025 Draft Expenditure Budget

<u>Year</u>	<u>Program</u>	<u>Administrative</u>	<u>Capital</u>	<u>Total</u>
2023/24 Actual	\$105,167,547	\$15,541,675	\$14,559,214	\$135,268,436
2024/25 Draft	\$109,909,645	\$16,150,563	\$15,172,492	\$141,232,700
% Change	4.5%	3.9%	3.9%	4.4%

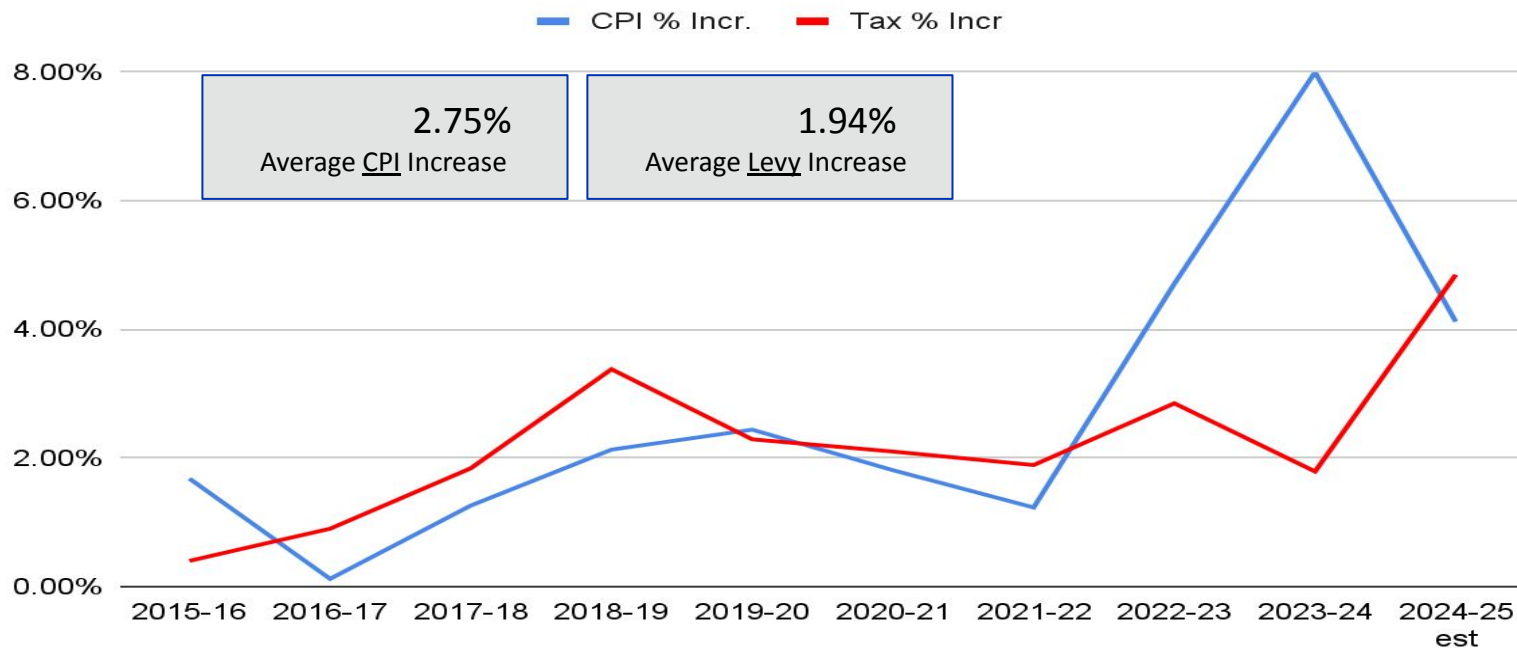
Program	Administrative	Capital
Student Instruction, aides & assistants, computers/software, textbooks, equipment, supplies, special education, vocational, guidance, health, psychological, athletics, transportation	Central office administrative & clerical, curriculum and supervision, professional development, printing, mailing, liability insurance, legal services	Buildings and grounds employees, cleaning supplies, equipment, electricity, gas, telephone, water, sewer, judgements and claims, capital improvements



History of Budget Increases vs CPI



History of Tax Levy Increases vs CPI



Capital Improvement Budget



Capital Budget Facilities Projects Summer 2024

- Purchase Elementary Roof Replacement
- Preston Auditorium Improvements
- Classroom Floor Tile Replacements
- Electric Switchgear and Breaker Upgrades
- Parsons Retaining Wall Repairs
- Boiler Efficiency Upgrades
- Heating/Ventilation/Cooling (HVAC) Upgrades
- Various Roof and Building Envelope Repairs

Total Budget: \$2,028,000



2023 Bond Update - Phase I (submitted to NYSED approval)

SECURITY

- Window Film
- Additional Cameras
- Expanded/Improved Door Access

FACILITIES

- Large Group Instructional Space/Professional Learning Center - LMK
- Relocation of Purchase Playground/Basketball Court
- HHS & Parsons window projects



2023 Bond Update - Phase II (Summer 2025 - 2027)

- All elementary schools will have new main offices and more secure entrances
- Purchase classroom and cafeteria addition
- Parsons 3rd floor renovation and handicap access
- Harrison Ave classrooms, library, music rooms
- Preston classrooms, music rooms and handicap access
- Harrison High School: Turf field, fitness center, STEM center, classroom additions





School Enrollment



2023-24 Class Size Averages

Elementary Grades K-5*	Middle School Grades 6-8**	High School Grades 9-12**
19.9	20.8	19.5

** Includes all K-5 general education classes*

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

Maintaining favorable class size averages in all grade levels ensures more personalized learning for students.



Comparison of Demographic Projection to Actual 2023-24 Enrollment

School	2020-21	2021-22	2022-23	Demog. Projection for 2023-24	Current Enrollment 2023-24	Current vs. Demog. Projection 2023-24
Harrison Ave Elem	573	567	563	571	586	+15
Parsons Elem	451	468	477	453	491	+38
Preston Elem	363	370	361	343	342	-1
Purchase Elem	301	329	347	336	358	+22
LMK Middle School	811	809	818	855	860	+5
Harrison High School	1,086	1,075	1,058	1,104	1,096	-8
Total	3,585	3,641	3,624	3,662	3,733	+71

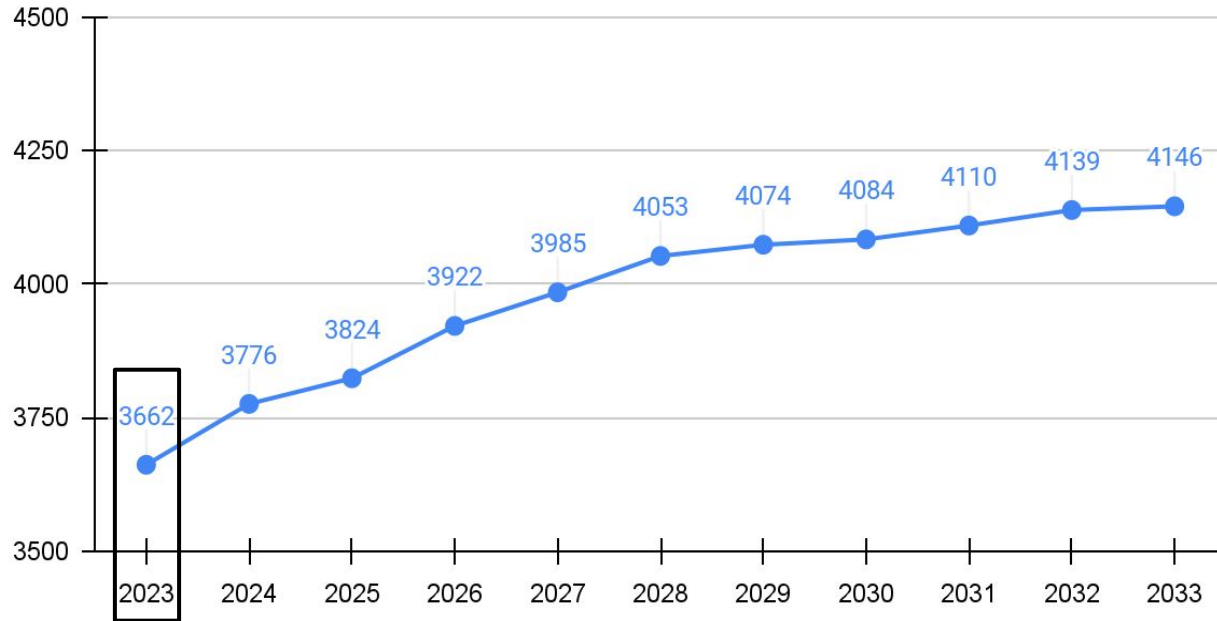
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HCSD Projected Enrollment

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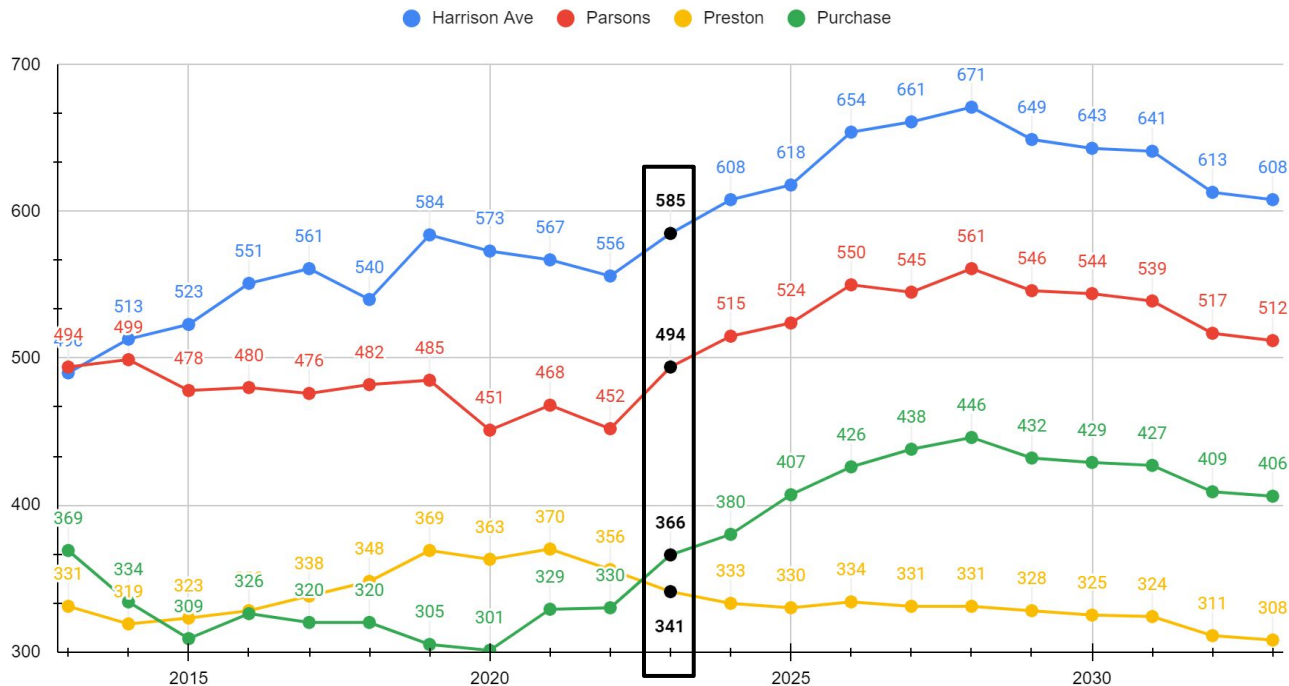
Based on 2023 Demographic Study



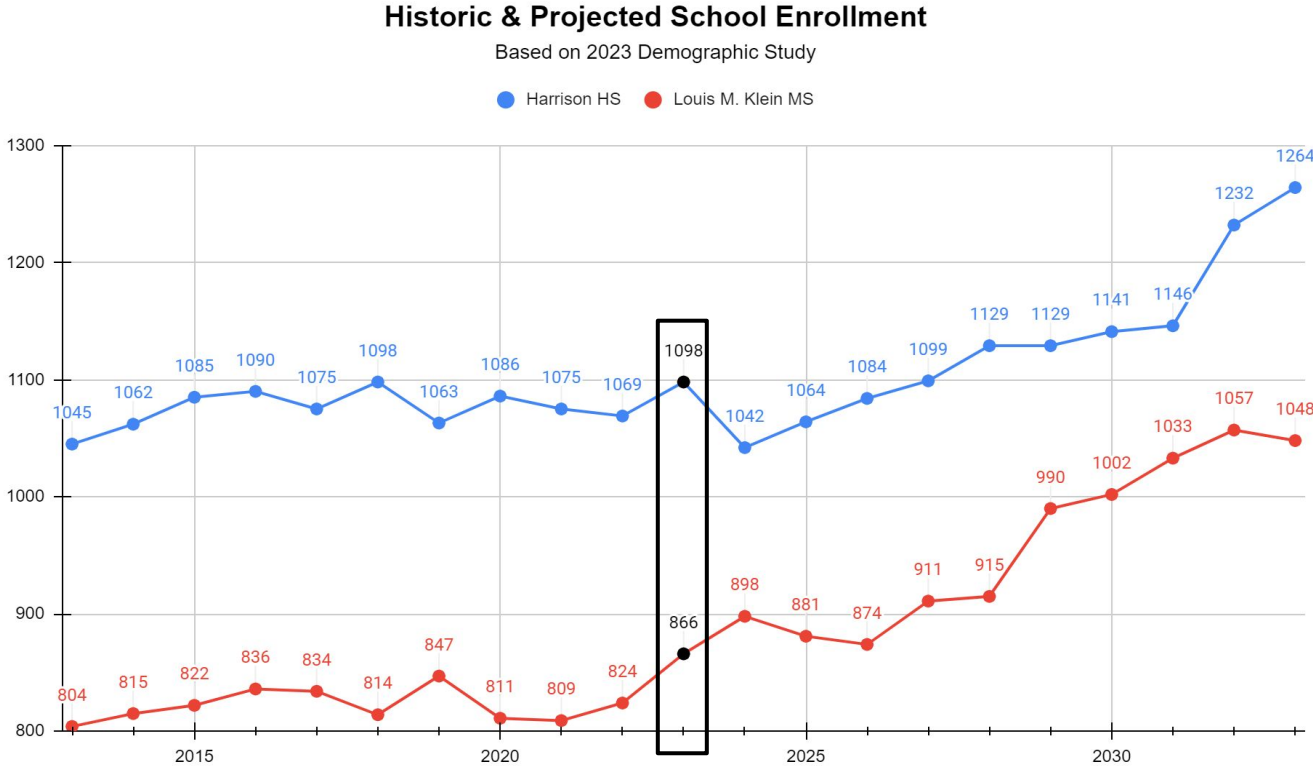
Historic & Projected School Enrollment

Historic & Projected School Enrollment

Based on 2023 Demographic Study



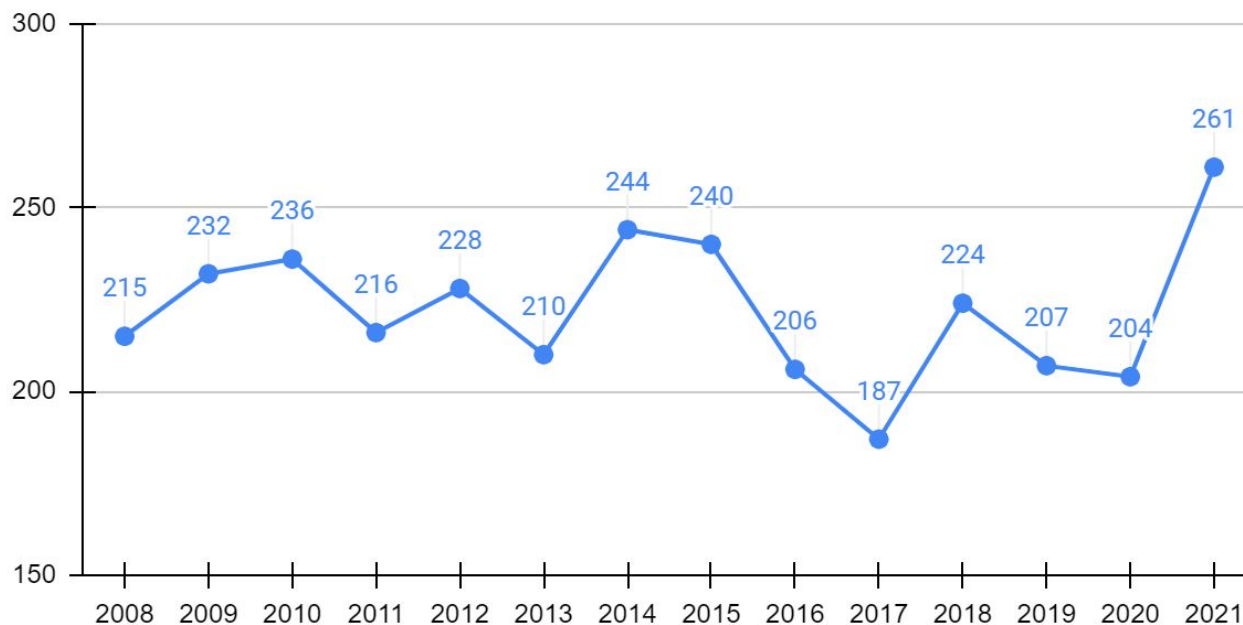
Historic & Projected School Enrollment



Historic & Projected School Enrollment

Town of Harrison Annual Births

Based on 2023 Demographic Study

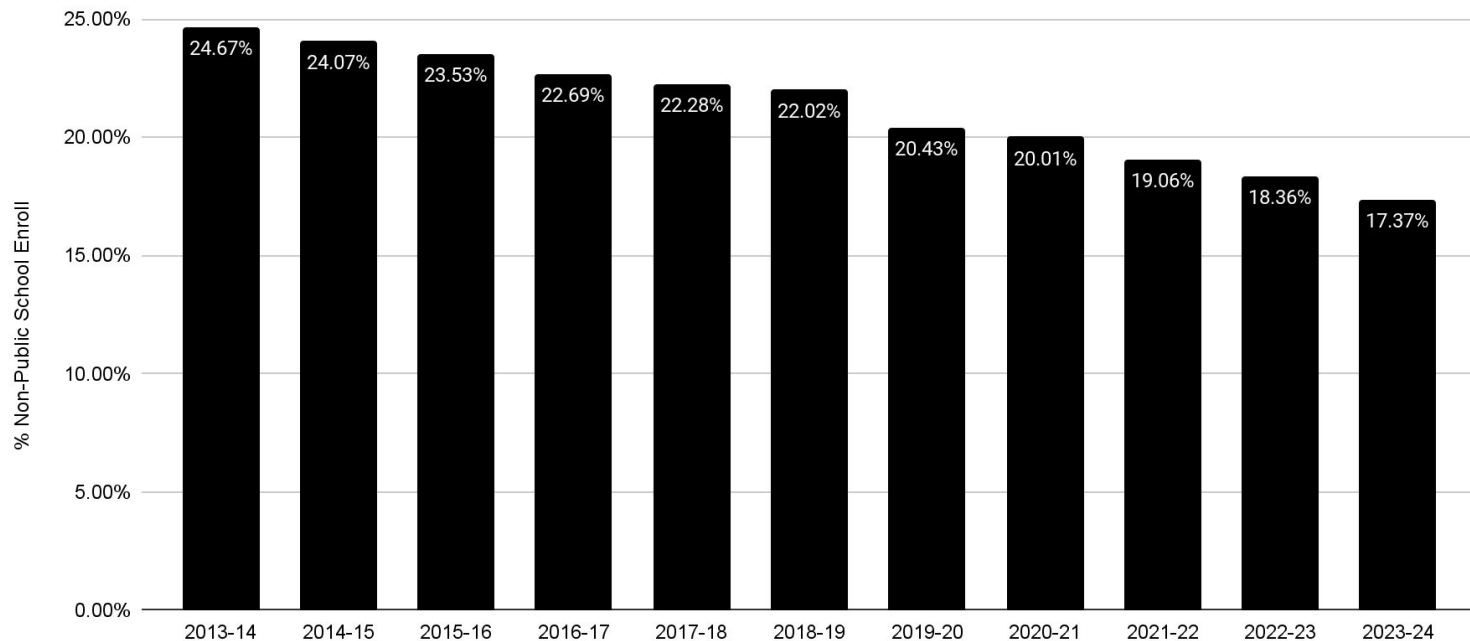


Continue to Monitor Housing Developments in Harrison

Large Housing Developments	Units
Renaissance Hotel Redevelopment	736
Webb Avenue	150
3-5 Westchester Park Drive	450
302-350 Halstead Avenue	143
2700 Westchester Avenue	69
402 Halstead Avenue	31
33-55 Calvert Street	24
TOTAL	1,603



Percentage of Harrison Students Attending Private Schools



Tax Levy Limit



Tax Levy Limit 2024-25

Prior Year Tax Levy	\$118,402,804
Tax Base Growth Factor (Growth between 2021 and 2022 tax rolls)	x 1.0080
	\$119,350,026
PILOTS (payments in lieu of taxes) – 2023-24	+\$ 2,698,516
Court Orders Tax Levy	- \$ -0-
Capital Tax Levy for 2023-24	- \$ 4,392,347
Adjusted Prior Year Levy	\$117,656,195
Allowable CPI Growth (Actual CPI is 4.12%)	2.00%
	\$120,009,319
PILOTS Receivable in 2024-25 (Lifetime Fitness Ends)	-\$ 2,511,789
Capital Tax Levy for 2024-25	+\$ 4,604,932
Pension Contribution Costs	+\$ 11,590



Tax Levy Limit 2024-25

CURRENT YEAR TAX LEVY (23-24)	\$118,402,804
24-25 MAXIMUM ALLOWABLE LEVY	\$122,111,681
TOTAL ALLOWABLE LEVY INCREASE	\$3,708,877
MAXIMUM TAX LEVY PERCENTAGE INCREASE	3.13%



Budget Calendar

Date	Budget Topic
April 10, 2024	Projected Revenues, Tax Implications, Fund Balances
April 24, 2024	Adoption of Budget by Board of Education
May 8, 2024	Budget Hearing
May 21, 2024	Budget Vote and Board of Education Election

