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# **Harrison Central School District Superintendent's Budget Overview**

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2024-2025 Budget Development

February 6, 2024



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# Superintendent's Budget Overview 2024-25

## 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.



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# Superintendent's Budget Overview 2024-25

## 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 decision are based on HCSD Core Values  
Equity, Access, Adaptability, Rigor.***



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# Superintendent's Budget Overview 2024-25

## 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)*



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# Superintendent's Instructional Budget 2024-25

## Programmatic Priorities

- Maintain class sizes and programmatic choice amidst increasing enrollment & participation.
- 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



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# Superintendent's Instructional Budget 2024-25

## **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

- 2.0 FTE Elementary/Special Education
- 2.0 FTE Elementary World Language
- 0.5 FTE Psychologist
- 2.0 FTEs for unanticipated but likely growth
- 1.0 FTE Teaching Assistant



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# Superintendent's Facilities Budget 2024-25

## **Facilities Accomplishments 2023-24**

### Air Conditioning and Ventilation:

- Parsons Elementary Classrooms & Gym
- Preston Auditorium
- LMK Second Floor

### District Projects:

- Harrison Avenue Elementary Roof Replacement
- Classroom flooring Replacements
- High School Auditorium Lighting and Carpet Replacement
- High School Cafeteria Kiosk Improvements



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# Superintendent's Facilities Budget 2024-25

## **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





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# Superintendent's Facilities Budget 2024-25

## **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

***\*Newly established capital reserve fund offsets capital costs to the taxpayer.***



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# Superintendent's Budget Overview 2024-25

## **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 & handicap access
- Harrison Ave classrooms, library, music rooms
- Preston classrooms, music rooms & handicap access
- Harrison High School: Turf field, fitness center, STEM center, classroom additions



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# Superintendent's Budget Overview 2024-25

## 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.*



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# Superintendent’s Budget Overview 2024-25

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
<b>Total</b>	<b>3,585</b>	<b>3,641</b>	<b>3,624</b>	<b>3,662</b>	<b>3,733</b>	<b>+71</b>

**+109**

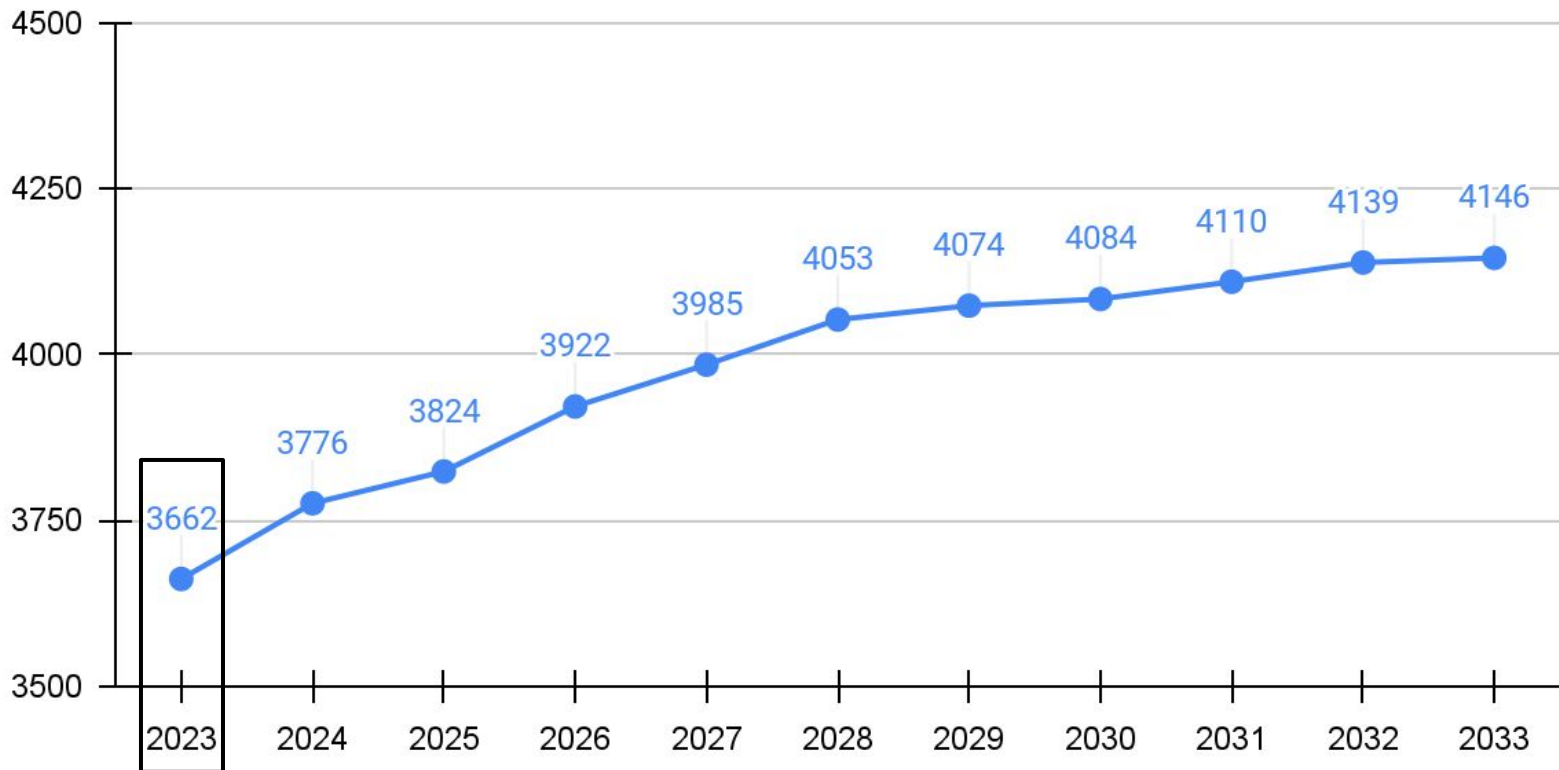


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# Superintendent's Budget Overview 2024-25

## HCSD Projected Enrollment

Based on 2023 Demographic Study





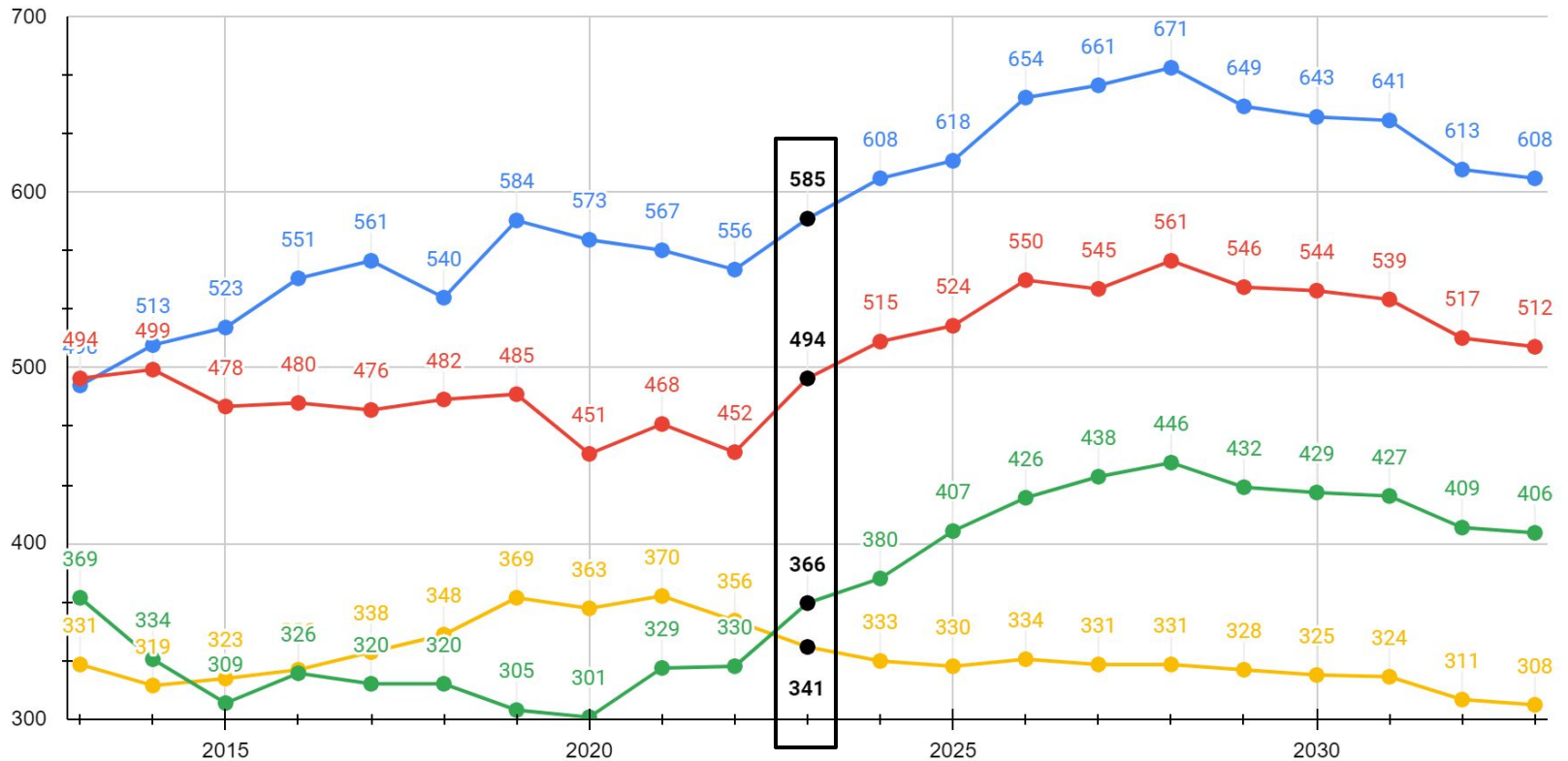
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# Superintendent's Budget Overview 2024-25

## Historic & Projected School Enrollment

Based on 2023 Demographic Study

● Harrison Ave ● Parsons ● Preston ● Purchase





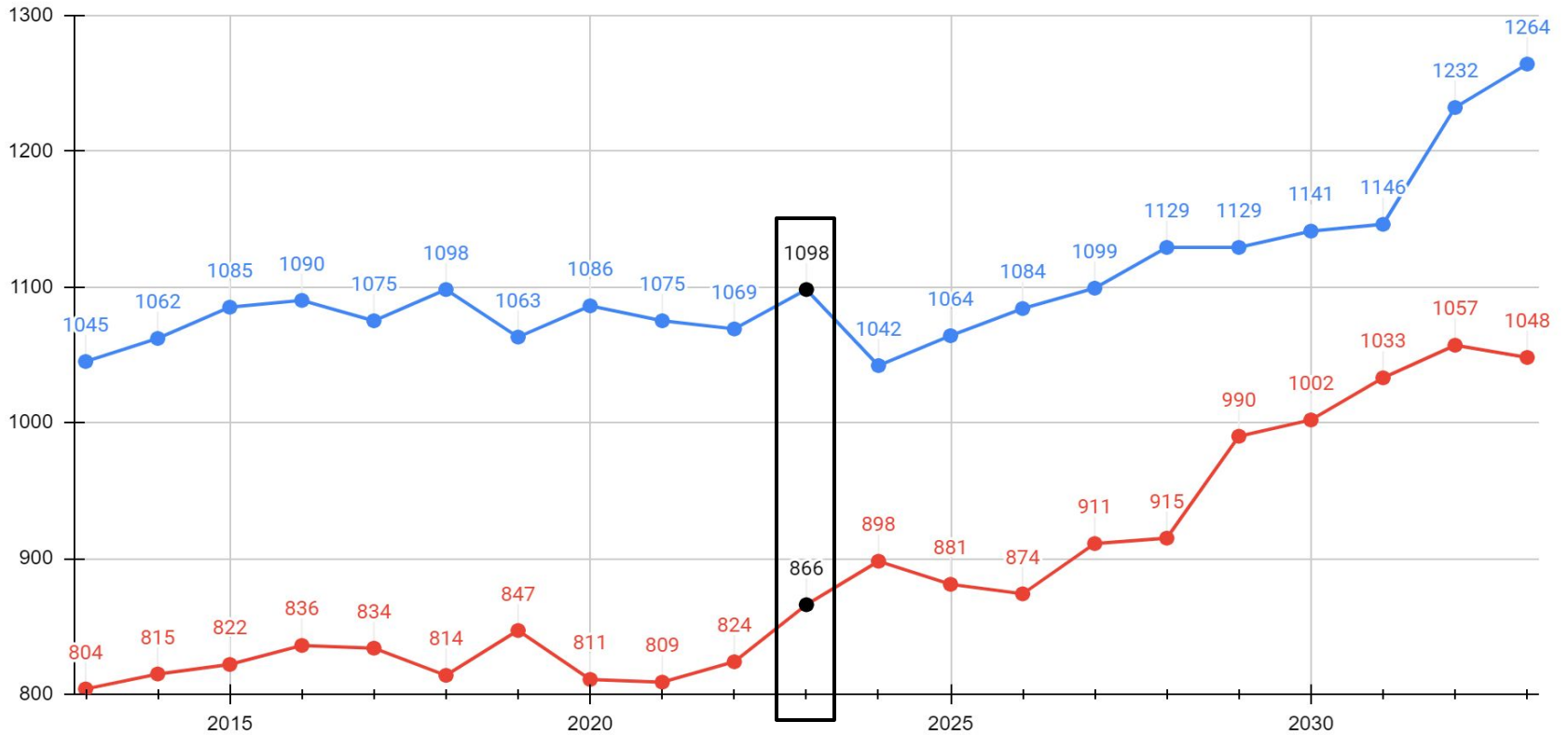
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# Superintendent's Budget Overview 2024-25

## Historic & Projected School Enrollment

Based on 2023 Demographic Study

● Harrison HS ● Louis M. Klein MS



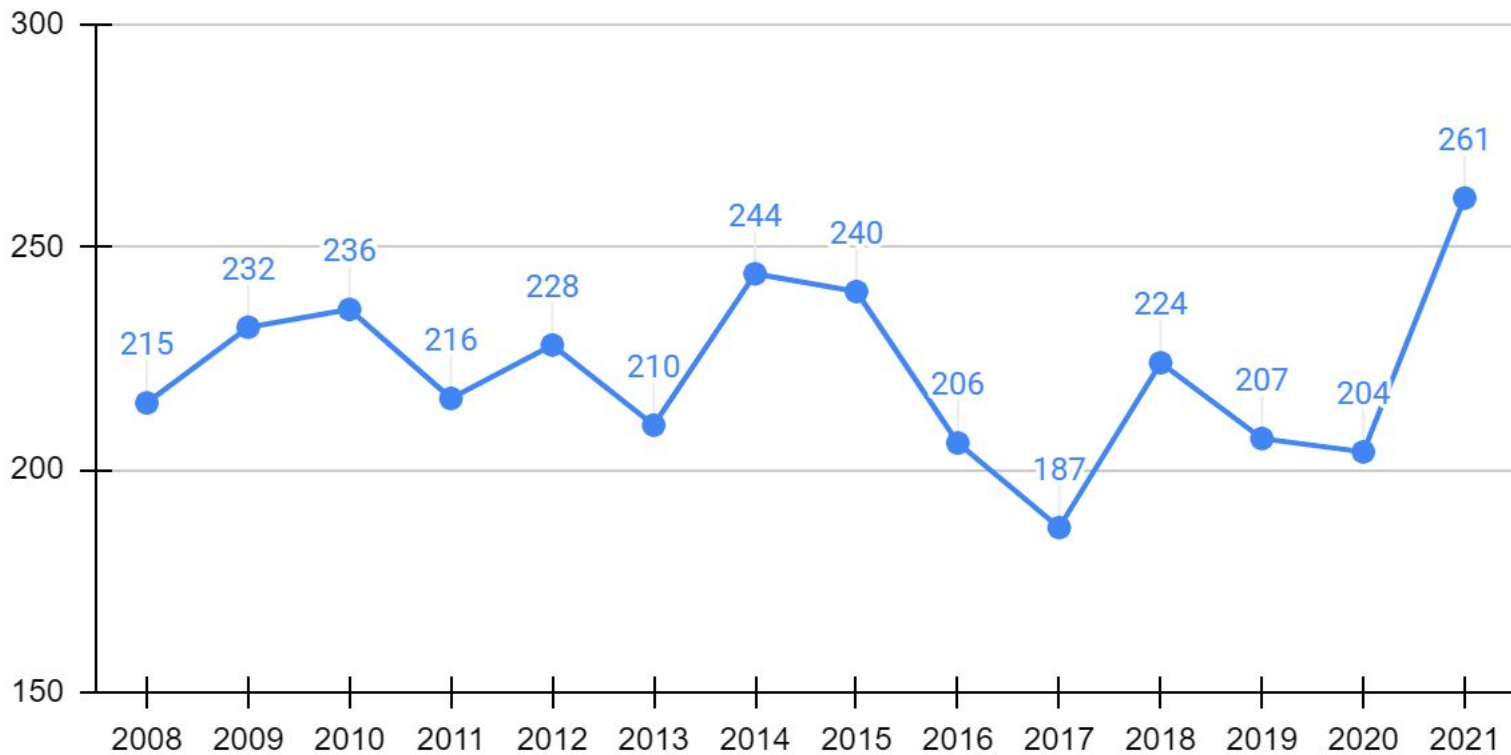


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# Superintendent's Budget Overview 2024-25

## Town of Harrison Annual Births

Based on 2023 Demographic Study







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# Superintendent’s Budget Overview 2024-25

Continue to Monitor Housing Developments in Harrison

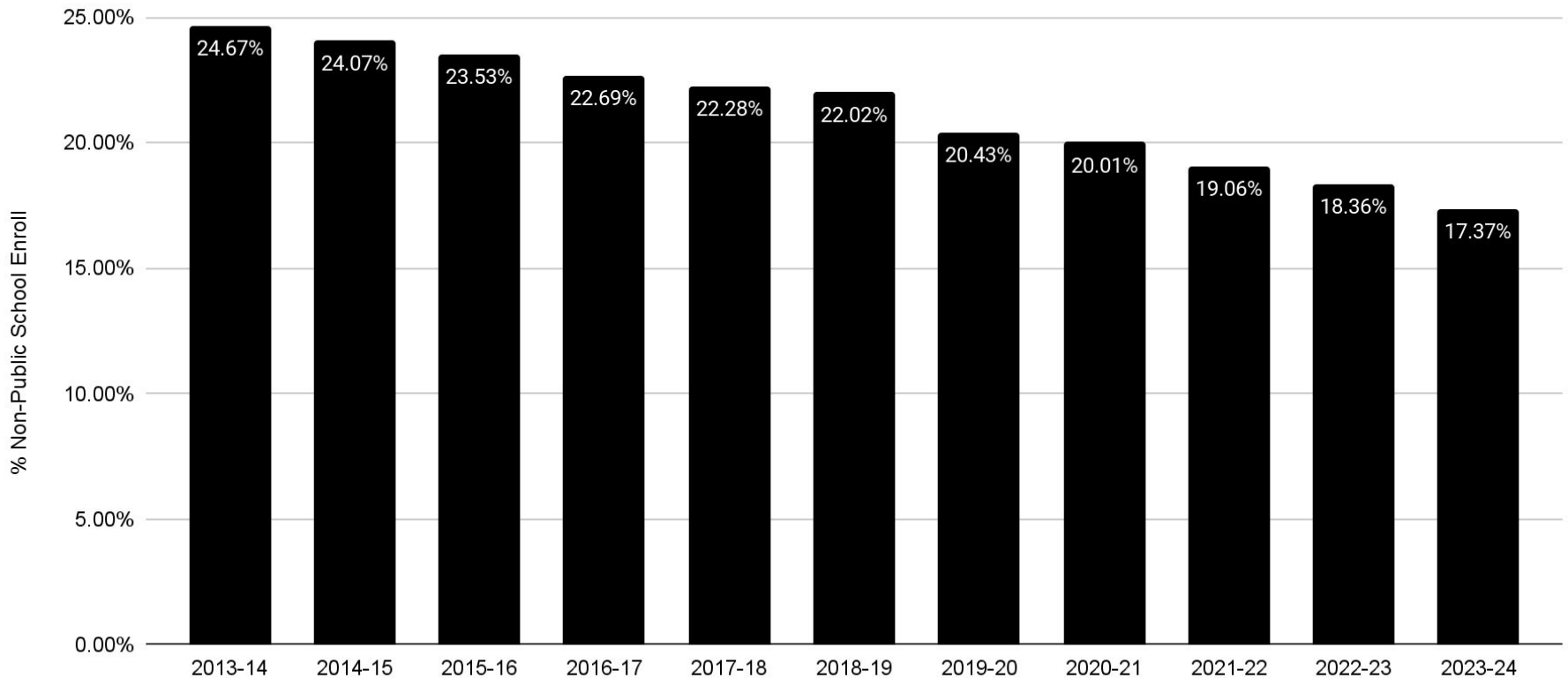
<b>Large Housing Developments</b>	<b>Units</b>
Renaissance Hotel Redevelopment	736
Webb Avenue	150
3-5 Westchester Park Drive	450
302-350 Halstead Avenue	143
2700 Westchester Avenue	69
402 Halstead Avenue	31
33-55 Calvert Street	24
<b>TOTAL</b>	<b>1,603</b>



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# Superintendent's Budget Overview 2024-25

## Percentage of Harrison Students Attending Private Schools





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## TAX LEVY LIMIT 2024-2025

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



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## TAX LEVY LIMIT 2024-2025

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



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## **2024-2025 Budget Challenges & Cost Drivers**

1. Enrollment Growth - Staffing Needs K-12
2. NYS Executive Budget Proposal - Elimination of Save Harmless Provision
3. District-Wide Operational Costs (Transportation, Employee Benefits, Utilities, Insurance)



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# Superintendent's Instructional Budget 2024-25

## Staffing Needs K-12

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## **2024-2025 Budget Challenges & Cost Drivers**

NYS Executive Budget Proposal - Eliminating Save Harmless Provision

2023-24 NYS Foundation Aid - \$3,566,708 (what we currently receive)

2024-25 Formula Foundation Aid - \$2,202,000 (what we should receive)

Calculated Difference = **-\$1,364,708**

“Transition Adjustment” reduction of 50% = **-\$682,354**

Reminder: Foundation aid is based primarily on community wealth metrics

<b>Foundation Aid Allocations</b>	<b>Income Per Pupil</b>	<b>Property Wealth Per Pupil</b>
<b>NYS Average</b>	<b>\$289,100</b>	<b>\$821,600</b>
<b>Harrison CSD</b>	<b>\$1,448,721</b>	<b>\$2,425,500</b>



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# **2024-2025 Budget Challenges & Cost Drivers**

## **Employee Benefit Costs & Operational Increases**

- Projected State Retirement Plan Rates (TRS, ERS)
  - Teacher Retirement System (2.7% - \$343,034)
  - Employee Retirement System (16% - \$285,000)
- Transportation (5% - \$398,186)
- Electricity Supply (13.8% - \$90,000)
- Natural Gas (20.4% - \$105,400)
- Insurance Costs:
  - Health Insurance (10% - \$2,016,693)
  - Medicare Premiums (6% - \$105,000)
  - Liability Insurance (13% - \$63,238)





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## Budget Calendar

February 6, 2024	Superintendent's 24-25 Budget Overview
<b>March 6, 2024</b>	<b>Budget Priorities &amp; Projected Expenditures</b>
March 20, 2024	Projected Revenues, Tax Implications, Fund Balances
April 10, 2024	Budget Work Session (If necessary)
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