



# Harrison Central School District 2024-25 Budget

Presentation to PT Council, District PTAs, Community

May 2024

# Budget Overview

Goals & Priorities  
Challenges  
Proposed Budget



# Framework & Process

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- Superintendent and leadership team develop an educational plan to meet the needs of all students
  - Plan constrained by limits on local decision-making, due to mandated tax levy cap
  - Challenging to:
    - Address growing enrollment
    - Create long-term plans that address student needs
    - Introduce program improvements
- Superintendent and BOE sub-committee work with Citizens Budget Advisory
- Superintendent presents proposed budget to Board of Education for adoption
- Budget referendum presented to community for voter approval



# Systemic 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)*

Provide a rigorous, research-based, personalized learning experience for every student is reflected in long term budget priorities over time.





# Budget Priorities & Challenges



# Budget Priorities

- Maintain class sizes and program choices amidst increasing **enrollment & participation**.
- Create an additional special education class at HHS (PACE Program) & Kindergarten CD at Parsons
- Finalize International Baccalaureate Primary Years Program (PYP)
  - Introduce Elementary World Languages
- Strengthen instructional coherence K-12
- Maintain professional development to ensure highly trained faculty & workforce
- Sustain International Baccalaureate Programme & Middle Years Program (MYP)
- Continue to fund IB and AP testing fees for all students at HHS
- Maintain summer programs for students with academic needs and high participation extension courses - College Essay Writing, Reading with the Huskies
- Scale back summer enrichment & curiosity camps; federal funding expires in 2024
- Continue health and safety improvements districtwide



# Budget Challenges

- Significant enrollment growth ahead of demographic projections
- Operational Expenses and Employee Benefits outpacing local and national inflation figures:
  - Largest increase in health insurance costs in over a decade
  - Second consecutive year of increased transportation costs
  - Steady increase in utility costs and property insurance
- National Inflation Metrics
  - 22/23 4.7%
  - 23/24 8.0%
  - 24/25 4.12%
- State Foundation Aid remains flat
- Tax cap limited to lesser of CPI or 2%
- **Over the last nine years the average tax levy has been 1.94%, while inflation averaged 2.59%**







# Enrollment Growth





# Average Class Size

## 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	Enrollment 2023-24	Actual 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>3,618</b>	<b>3,624</b>	<b>3,662</b>	<b>3,733</b>	<b>+71</b>

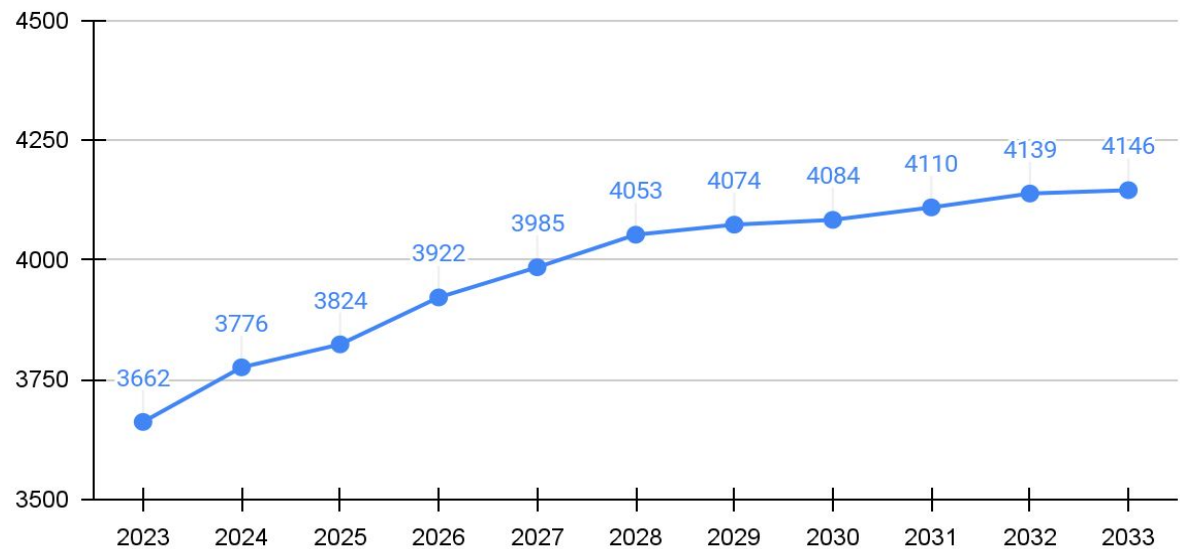
↑ +109 ↑



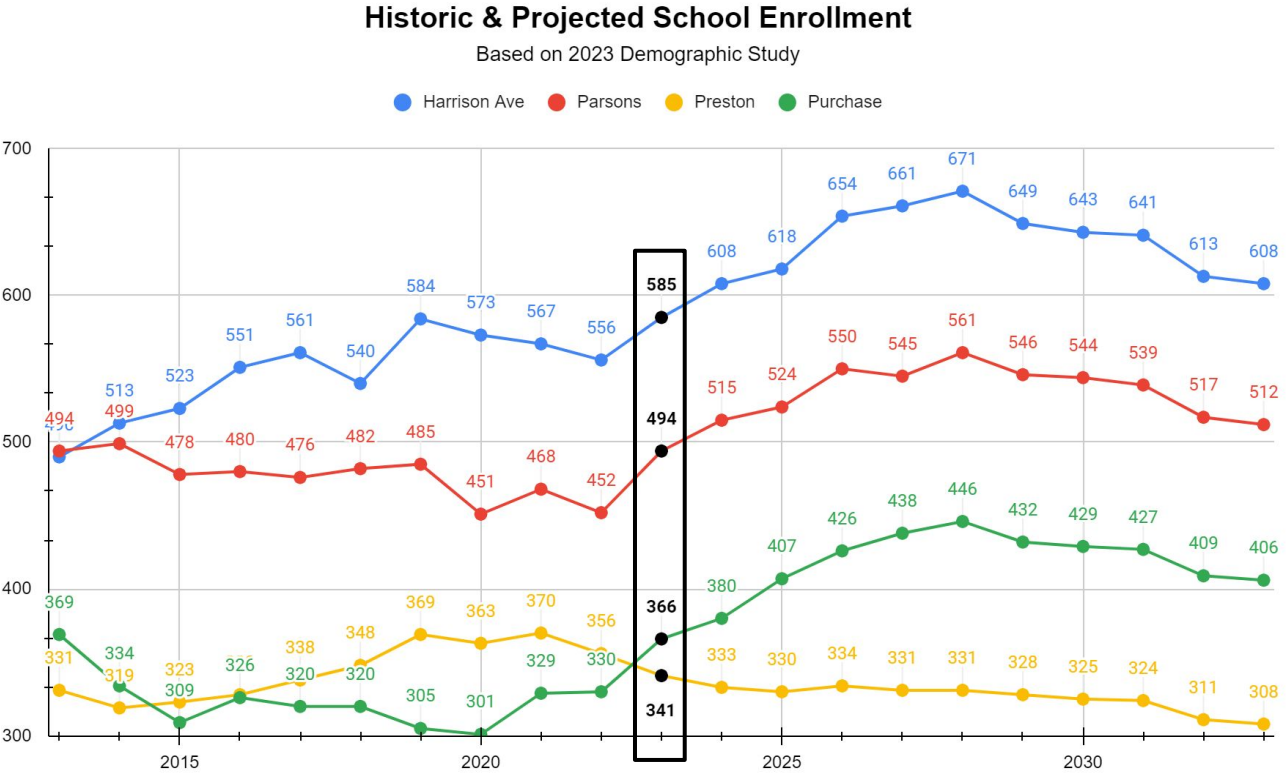
# Projected Enrollment Growth

## HCSD Projected Enrollment

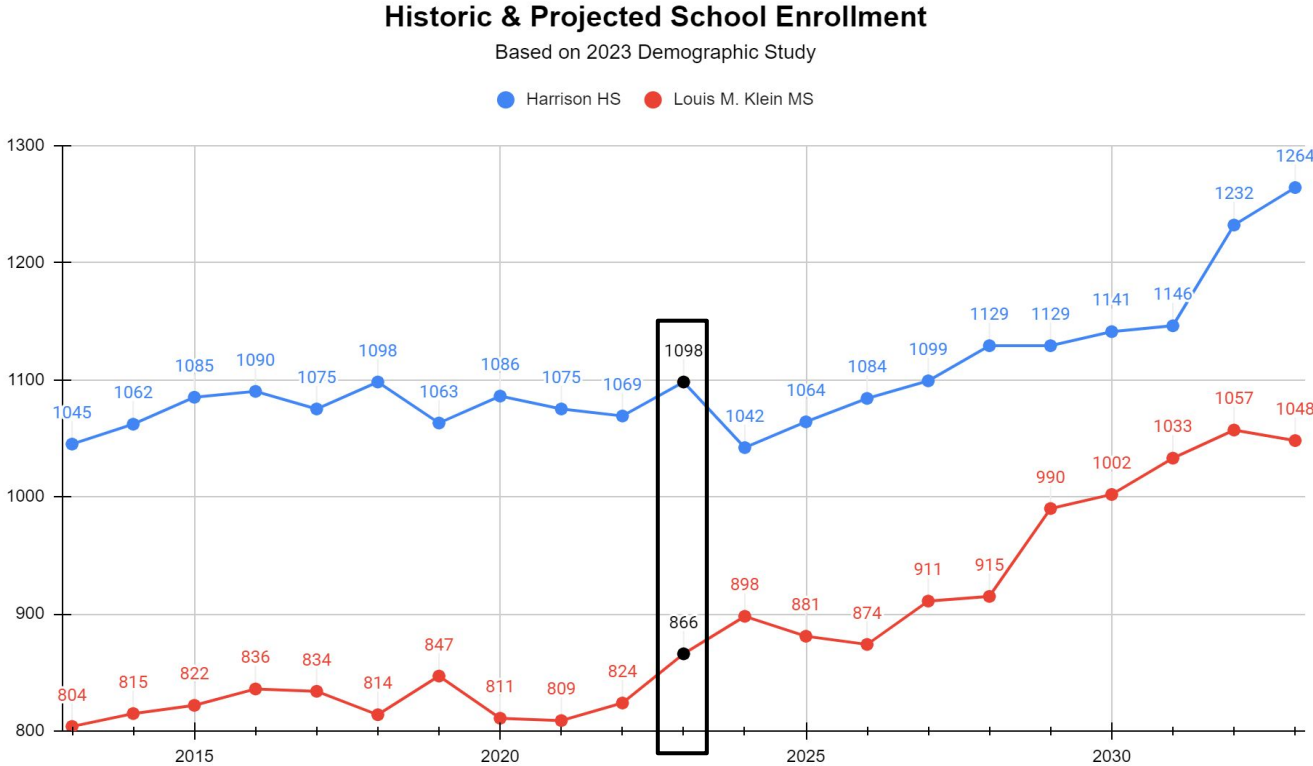
Based on 2023 Demographic Study



# Historic & Projected School Enrollment



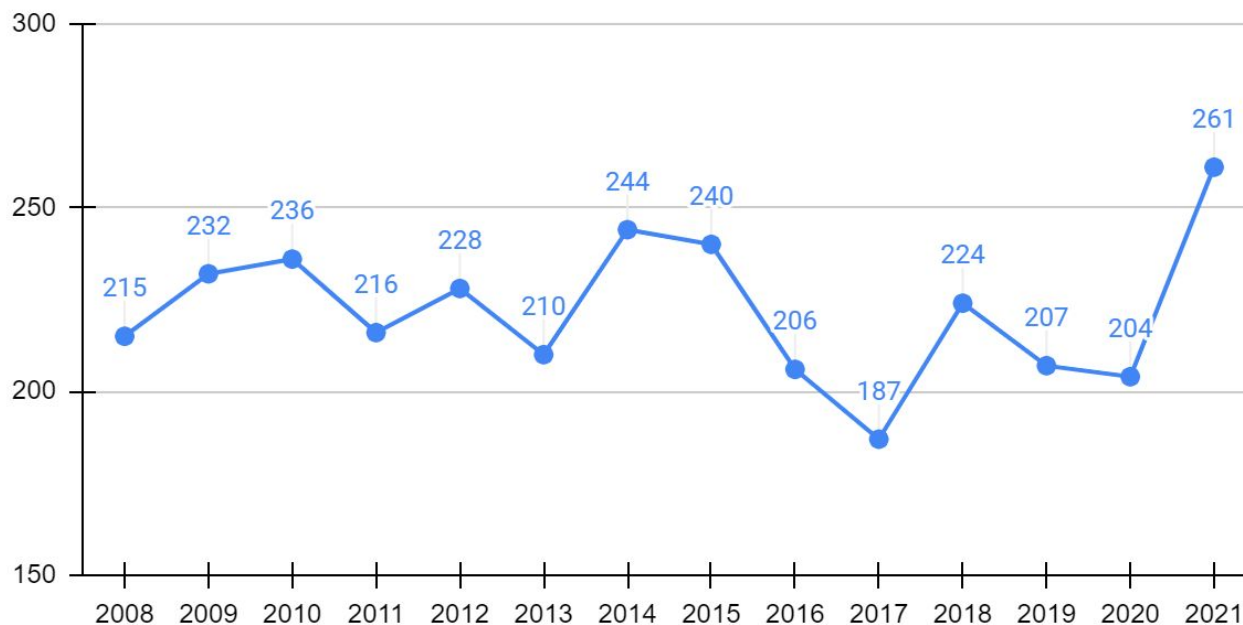
# Historic & Projected School Enrollment



# Historic & Projected School Enrollment

## Town of Harrison Annual Births

Based on 2023 Demographic Study





# New Housing Construction in Harrison

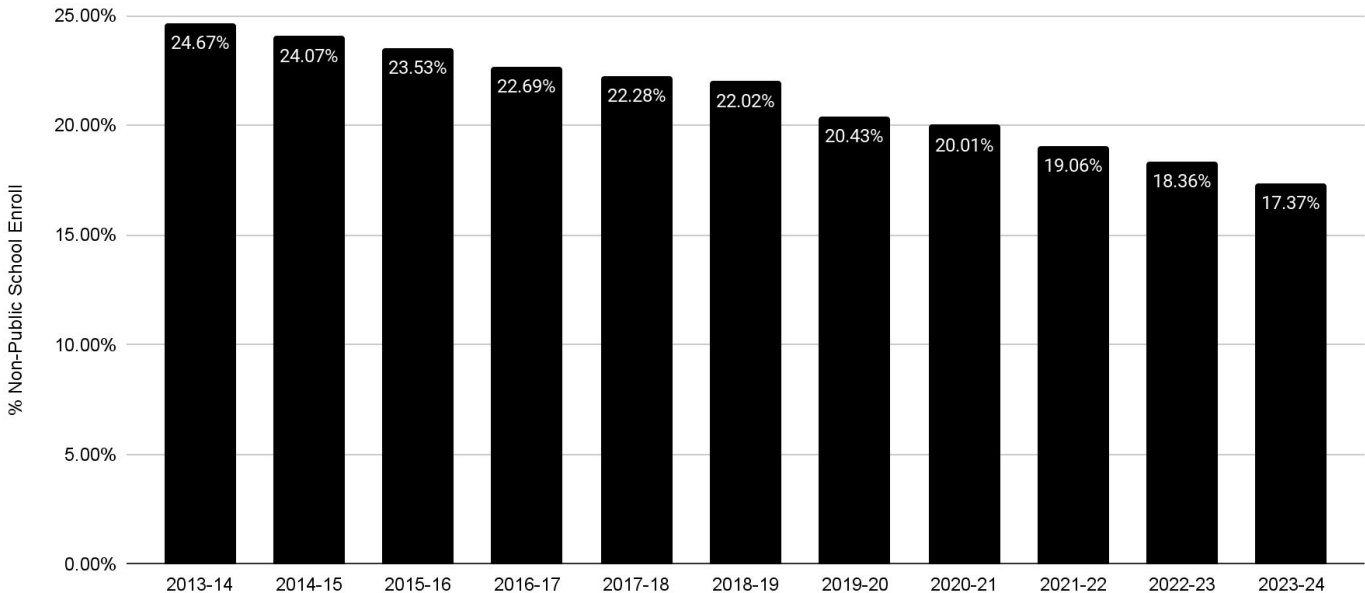
## Continue to Monitor Housing Developments in Harrison

Large Housing Developments	Units
Renaissance Hotel Redevelopment	736
Webb Avenue	200
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>1,653</b>



# Private School Enrollment

## Fewer Harrison Students Attending Private Schools





# Staffing



# Budget Priorities: Staffing Needs K-12

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## 2023-24 Unbudgeted Positions Due to Increased Enrollment

- 2 FTE Elementary Teachers
- 5 FTE Teacher Aides

## 2024-25 New Positions Due to Increased Enrollment & Program Improvements

- 3 FTE Elementary/Special Education
- 2 FTE Elementary World Language
- 0.5 FTE Psychologist
- 0.4 FTE Science Research
- 2 FTE Special Education Teaching Assistants

Total New Positions for 2024-25 Budget: 14.9 FTE

Budgetary Impact of New Positions: \$1,640,103





# Facilities

# Facilities Accomplishments Summer 2023

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## Air Conditioning and Ventilation:

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

## District Projects:

- Harrison Avenue Elementary Roof Replacement
- Classroom flooring Replacements
- High School Auditorium Lighting upgrade and Carpet Replacement
- High School Cafeteria Kiosk Improvements (food service expansion)





# Capital Budget Facilities Projects Summer 2024

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- Purchase Elementary Partial 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





# Bond Update



# Bond Update

## Phase I: Submitted to NYSED for approval

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### Security

- Window film
- Additional security cameras
- Expanded/improved door access
- Digital mapping of floor plans to assist first responders

### Facilities

- Large group instructional space/Professional Learning Center - LMK
- Reconfiguration of Purchase playground/relocate basketball court (this summer)
- HHS & Parsons window projects



# Bond Update

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## Phase II (Summer 2025 - 2027)

- All elementary schools receive 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: Classroom additions, turf field, fitness center, STEM center

Newly established capital reserve fund offsets some Bond capital costs to taxpayers.





# Our Budget Plan



# Tax Levy Calculation 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>+\$ 4,602,562</b>
<b>Pension Contribution Costs</b>	<b>+\$ 11,590</b>





# Tax Levy Calculation 2024/2025

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<b>CURRENT YEAR TAX LEVY (23-24)</b>	<b>\$ 118,402,804</b>
<b>24-25 MAXIMUM ALLOWABLE LEVY</b>	<b>\$ 122,111,682</b>
<b>TOTAL ALLOWABLE LEVY INCREASE</b>	<b>\$ 3,708,877</b>
<b>MAXIMUM TAX LEVY PERCENTAGE INCREASE</b>	<b>3.13%</b>



# Budget Challenges: Cost Drivers

## Employee Costs

- Salary Costs \$2.5M
  - (Inclusive of 14.9FTE in New Positions)
- Teacher & Employee Retirement Plans \$667,334 (9%)
- Health Insurance \$1,925,000 (10%)
- Retiree Medicare \$105,000 (6%)

## Operational Costs

- Transportation \$417,386 (4.8%)
- Electricity, Natural Gas, Water, Sewer \$250,615 (18%)
- Liability/Property Insurance \$69,950 (16%)



# 2024-2025 Final Expenditure Budget

<u>Year</u>	<u>Program</u>	<u>Administrative</u>	<u>Capital</u>	<u>Total</u>
<b>2023/24 Actual</b>	\$105,167,547	\$15,541,675	\$14,559,214	\$135,268,436
<b>2024/25 Final</b>	\$110,207,607	\$16,160,073	\$15,188,460	\$141,556,140
<b>% Change</b>	4.8%	4.0%	4.3%	4.6%

<b>Program</b>	<b>Administrative</b>	<b>Capital</b>
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



# 2024/25 Final Budget Summary

<b>Final 2024/2025 Expenditures</b>	<b>\$141,556,140</b>
<u>2024/25 Revenues</u>	
Real Property Taxes (+4.49%)	\$ 123,713,449*
PILOT Payments	\$ 2,511,789
Sales Tax	\$ 2,850,000
Charges for Services	\$ 475,000
Miscellaneous	\$ 2,292,500
State Aid	\$ 6,556,068
Planned Use of Fund Balance	\$ 3,157,334
<b>Total 2024/25 Revenues</b>	<b>\$ 141,556,140</b>

\*Tax Levy of \$123,713,449 requires 60% voter approval



# Projected Tax Impact

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Current Year Tax Levy (23-24)	\$ 118,402,804
24-25 Maximum Tax Levy Limit	\$ 122,111,682 (3.13%)
24-25 Actual Proposed Tax Levy*	\$ 123,713,449 (4.49%)
Estimated Tax Rate Increase**	3.90%

\* Tax Levy of \$123,713,449 requires 60% voter approval

\*\* Based on Current Assessment Data From Harrison Assessor





# Long Term Planning





# Tax Levy History

Fiscal Year	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	Average
Tax Levy Increase	0.40%	0.90%	1.84%	3.38%	2.29%	2.10%	1.89%	2.85%	1.79%	1.94%
CPI Increase	1.62%	0.12%	1.26%	2.13%	2.44%	1.81%	1.23%	4.71%	8.00%	2.59%

- Harrison CSD issued AAA rating by S&P for outstanding credit worthiness.
- The District was awarded recognition for outstanding financial reporting for more than 12 years in a row.
- Harrison CSD has the third lowest true value tax rate among Westchester Schools.



# True Value Tax Rate Comparison (2022/23 Data)

<u>School District</u>	<u>True Value Tax Rate</u>	<u>Rank</u>	<u>School District</u>	<u>True Value Tax Rate</u>	<u>Rank</u>	<u>School District</u>	<u>True Value Tax Rate</u>	<u>Rank</u>
Ossining	23.92	39	North Salem	20.04	26	Valhalla	17.08	13
Lakeland	22.29	38	Pelham	19.84	25	Scarsdale	16.89	12
Chappaqua	22.28	37	Briarcliff	19.67	24	Mt. Pleasant	16.59	11
Bedford	21.98	36	Elmsford	19.65	23	Port Chester	16.59	10
Ardsley	21.92	35	Blind Brook	19.30	22	Rye Neck	16.56	9
Dobbs Ferry	21.69	34	Croton	19.05	21	Byram Hills	16.05	8
Peekskill	21.63	33	Tuckahoe	18.30	20	Katonah	15.24	7
Edgemont	21.46	32	Tarrytown	18.11	19	Greenburgh	15.16	6
Yorktown	21.37	31	New Roch	18.10	18	Bronxville	14.77	5
Hastings	21.15	30	Pleasantville	17.85	17	Mamaroneck	13.79	4
Somers	21.02	29	White Plains	17.75	16	Harrison	13.04	3
Irvington	20.69	28	Hen. Hudson	17.35	15	Rye City	9.66	2
Mt. Vernon	20.35	27	Eastchester	17.13	14	Pocantico	5.09	1



# Budget Vote

## School Budget Vote and Trustee Election

**Tuesday, May 21, 2024  
7 am to 9 pm**

**At Your Neighborhood  
Elementary School**



