



Harrison Central School District Superintendent's Budget Overview

2025-2026 Budget Development
March 19, 2025

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 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)
- 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)
 - Maintain summer programs for students with academic needs and high participation extension courses - College Essay Writing
 - Expand High School Theatre Arts Program



2025-2026 Budget Challenges & Cost Drivers

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



Programmatic Priorities: Staffing Needs K-12

24/25 Unbudgeted Positions due to increased enrollment

- 1.7 FTE Elementary Teachers
- 1.0 FTE Teaching Assistant

25/26 Projected New Positions

- Teaching Assistant - Theatre Program (1.0 FTE)
- Part-Time Fitness Center Supervision (2 Positions)
- Part-Time Lunch & Recess Supervision (3 Positions)
- Part-Time Psychologist (.5 FTE)
- Part-Time Speech Teacher (.5 FTE)
- Part-Time Academic Intervention Teacher (.5 FTE)

Total New Positions for 25/26 Budget - 6.8 FTE

Budgetary Impact of New Positions - \$601,040





2025/26 Projected Expenses



Employee Benefits & Operational Expenses

Instructional/Employee Costs

- Employee Salary Costs: +\$1.63M (2.15%)
 - (Inclusive of 6.8 New Positions)
- Teacher & Employee Retirement Plans: +\$34,935 (.43%)
- Health Insurance: +\$1,839,112 (9.15%)
- Tuition, Related Services (OT/PT/Nursing): +\$1,116,490 (36.5%)

Operational Costs

- Transportation: +\$331,955 (3.7%)
- Electricity & Natural Gas: +\$140,400 (10.3%)
- Liability/Property/Student Accident Insurance: +\$61,325 (11.7%)

Total 25-26 Budget Change: \$5,801,810 (+4.1%)



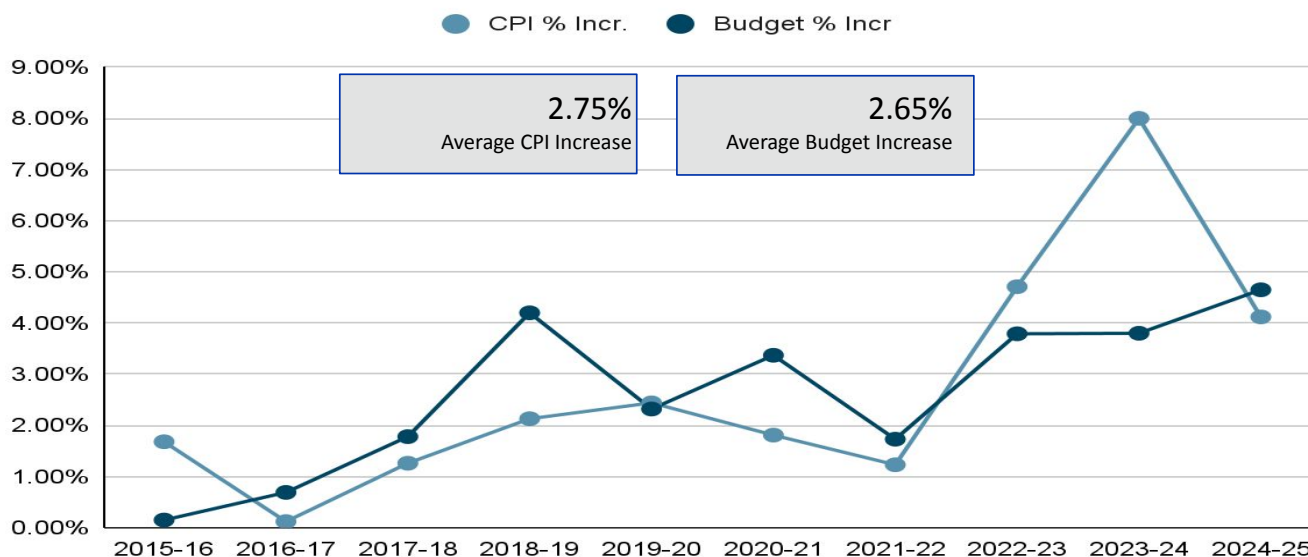
2025-2026 Draft Expenditure Budget

<u>Year</u>	<u>Program</u>	<u>Administrative</u>	<u>Capital</u>	<u>Total</u>
2024/25 Actual	\$110,207,607	\$16,160,073	\$15,188,460	\$141,556,140
2025/26 Draft	\$114,507,529	\$16,755,173	\$16,095,248	\$147,357,950
% Change	3.9%	3.7%	6.0%	4.1%

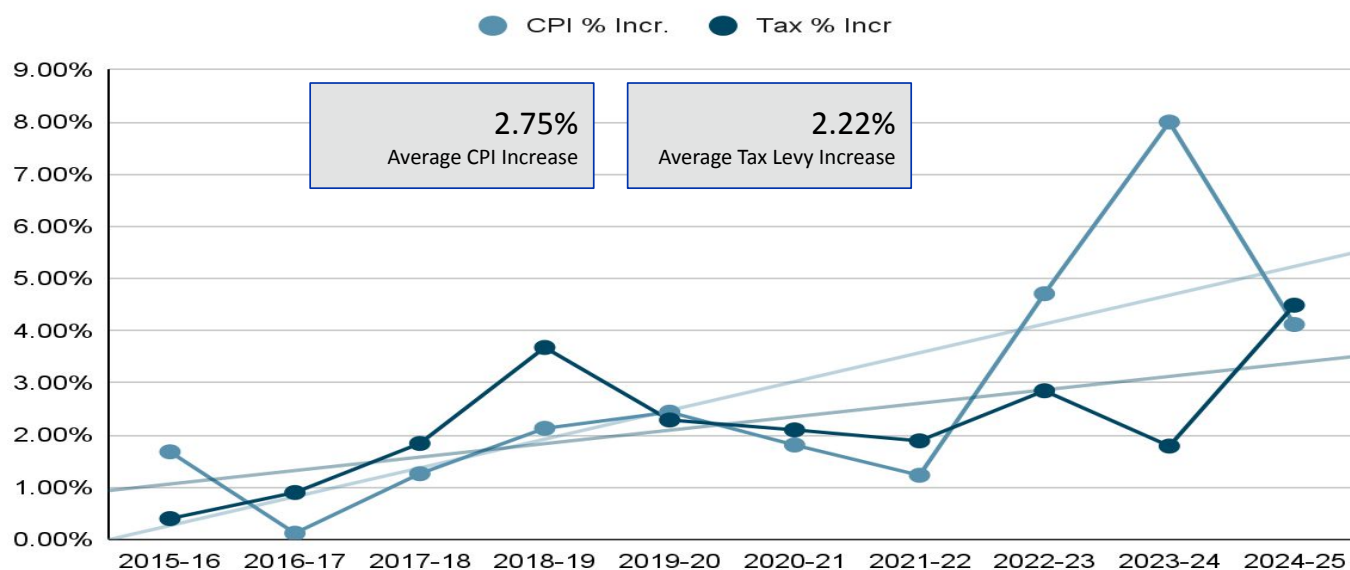
Program	Administrative	Capital
Student Instruction, aides & assistants, computers/software, textbooks, equipment, supplies, special education, vocational, guidance, health, psychological, athletics, transportation	Central office administrative & clerical, curriculum and supervision, professional development, 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 2025-2026

- Harrison Ave. Auditorium Improvements
- Classroom Floor Tile Replacements
- Electric Switchgear and Breaker Upgrades
- Sidewalk, Concrete, Stairs and Asphalt Repairs
- Parsons Retaining Wall Repairs
- Boiler Efficiency Upgrades
- Heating/Ventilation/Cooling (HVAC) Building Management System Upgrades
- Bleachers and Scoreboard Upgrades

Total Budget: \$1,917,705



2023 Bond Update - Spring 2025

<https://www.harrisoncsd.org/district/facilities-bond-2023>

- New Windows at Harrison HS and Parsons Elementary
- Multi-Purpose Turf Field Installation at Harrison High School
- Parsons Elementary 3rd Floor Renovations
 - 6 New Classrooms, Improved Security Vestibule, Reconfigured Main Lobby, Accessibility Lift
- Harrison HS Classroom Addition
 - 4 New Classrooms Attached to Math Wing



2023 Bond Update - Summer 2025

<https://www.harrisoncsd.org/district/facilities-bond-2023>

- Purchase Elementary Classroom & Cafeteria Addition
- Harrison Ave New Security Vestibule and Relocated Main Entrance
 - Principal’s Office will Relocate to Ground Floor to near new entrance to facilitate better security



School Enrollment



2024-25 Class Size Averages

Elementary Grades K-5*	Middle School Grades 6-8**	High School Grades 9-12**
19.3	22.2	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.



New Housing Development

PROJECT STATUS	2024	2025	2026	2027	2028	2029	TOTAL
Construction Completed	596	-	-	-	-	-	596
Under Construction	-	501	116	100	-	-	717
Planning Board Approved	-	-	17	24	-	-	41
Planning Board Review	-	-	27	264	304	282	877
TOTAL	596	501	160	388	304	282	2,231

PROJECT STATUS	HAS	PAR	PRE	PUR	TOTAL
Construction Completed	-	168	-	428	596
Under Construction	-	67	-	650	717
Planning Board Approved	-	32	4	5	41
Planning Board Review	8	62	-	807	877
TOTAL	8	329	4	1,890	2,231

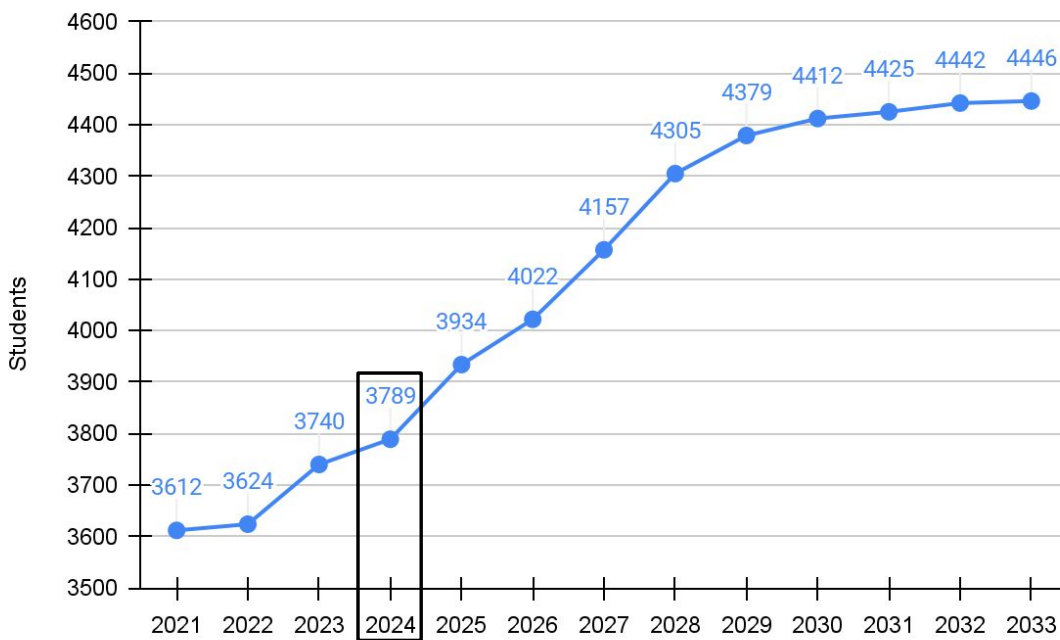


Large-Scale Housing Developments

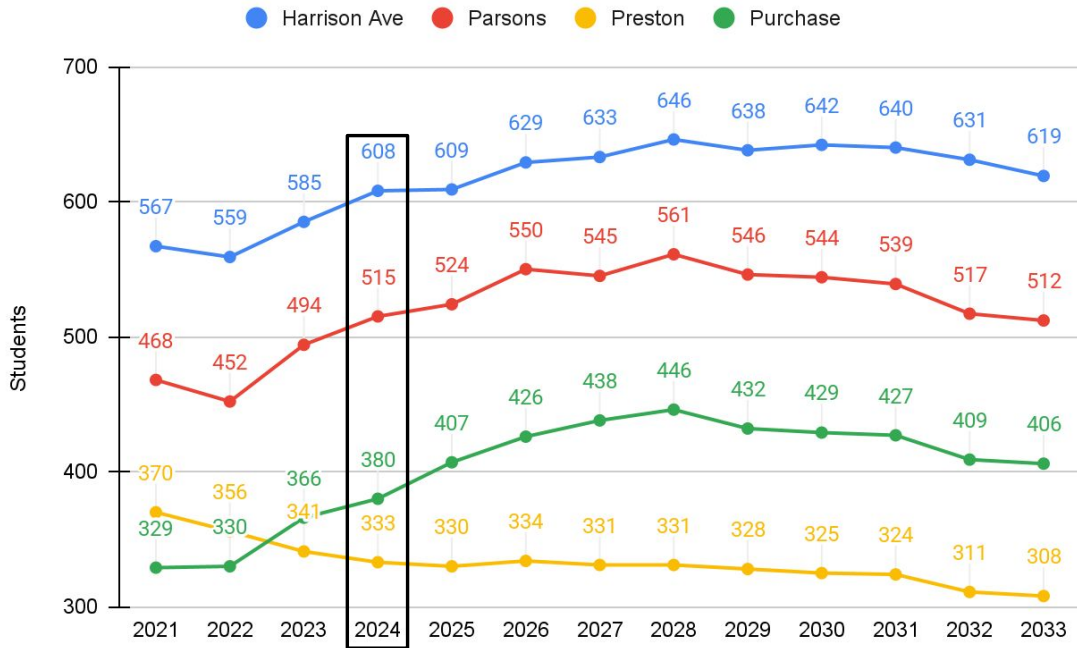
Project	School	Units	Completion
Carraway (103-105 Corporate Park Dr)	Purchase	421	2024
Avalon Bay (302-350 Halstead Avenue)	Parsons	143	2024
33 & 55 Calvert Street	Parsons	24	2025
Westchester Park (3-5 Westchester Park Dr)	Purchase	450	2025
402 Halstead Ave	Parsons	31	2025, 2026
Webb Avenue (1 Webb Avenue)	Purchase	200	2026, 2027
Renaissance Hotel (80 West Red Oak Lane)	Purchase	736	2027, 2028, 2029
2700 Westchester Ave	Purchase	71	2028, 2029



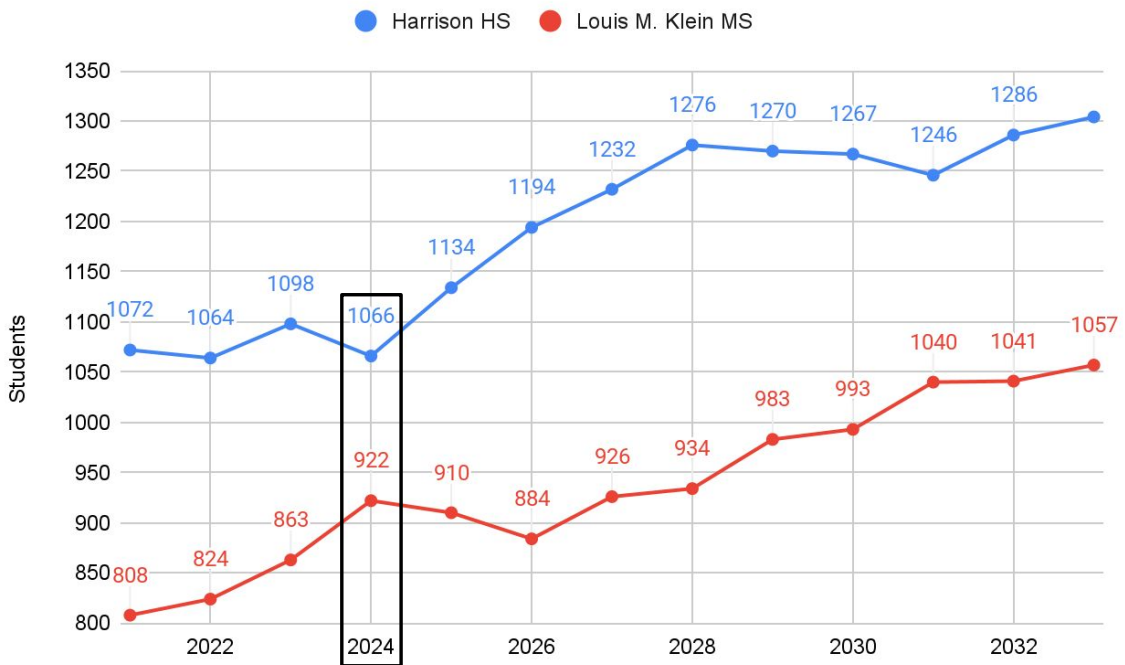
HCSD Demographic Projection



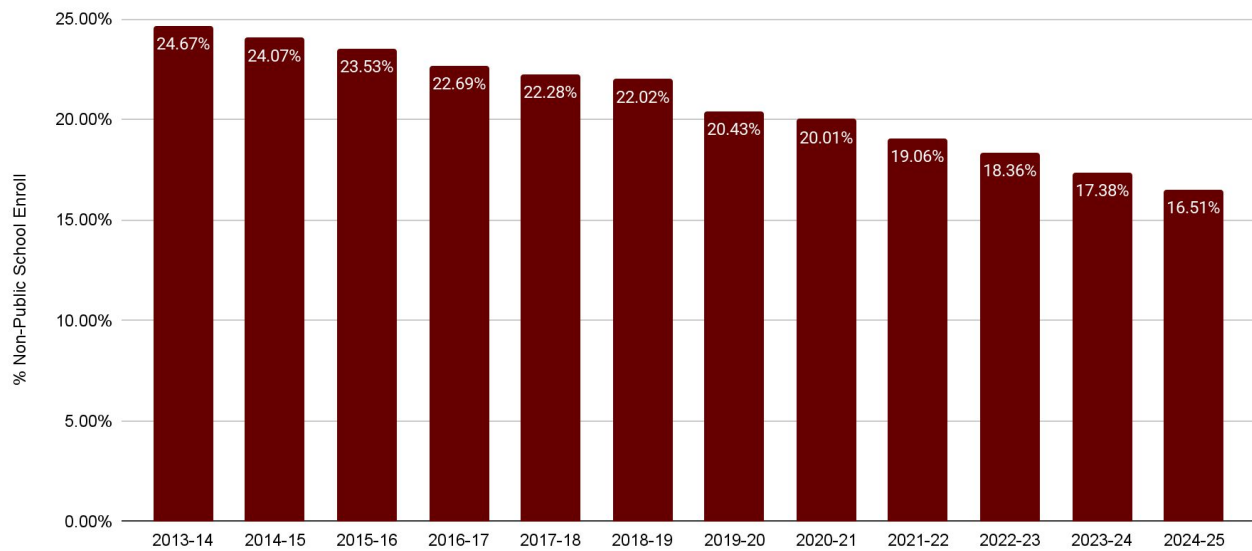
Historic & Projected K-5 School Enrollment



Historic & Projected LMK & HHS Enrollment



Percentage of Harrison Students Attending Private Schools



Tax Levy Limit



Tax Levy Limit 2025-26

Prior Year Tax Levy	\$123,713,449
Tax Base Growth Factor (Growth between 2022 and 2023 tax rolls)	x 1.0123
	<u>\$125,235,124</u>
PILOTS (payments in lieu of taxes) – 2024-25	+\$ 2,511,789
Court Orders Tax Levy	- \$ -0-
Capital Tax Levy for 2024-25	- \$ 4,602,562
Adjusted Prior Year Levy	<u>\$123,144,352</u>
Allowable CPI Growth (Actual CPI is 2.95%)	<u>2.00%</u>
	<u>\$125,607,239</u>
PILOTS Receivable in 2025-26	-\$ 2,637,383
Capital Tax Levy for 2025-26	+\$ 4,581,454



Tax Levy Limit 2024-25

CURRENT YEAR TAX LEVY (24-25)	\$123,713,449
25-26 MAXIMUM ALLOWABLE LEVY	\$127,551,309
TOTAL ALLOWABLE LEVY INCREASE	\$3,837,860
MAXIMUM TAX LEVY PERCENTAGE INCREASE	3.10%



Budget Calendar

Date	Budget Topic
April 2, 2025	Projected Revenues, Tax Implications, Fund Balances
April 22, 2025	Adoption of Budget by Board of Education
May 7, 2025	Budget Hearing
May 20, 2025	Budget Vote and Board of Education Election

