



Harrison Central School District Superintendent's Final Budget

2025-2026 Budget Development

April 22, 2025

HCSD Vision

- 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



Harrison Student Success

- **98%** of students in the class of 2024 enrolled in at least **one AP or IB course**; **95%** of students enrolled in **two or more AP or IB courses**; **82%** of students enrolled in **six or more AP or IB courses**.
- HHS registered **271 IB candidates in 2024-25**; **only 139 schools** of the 3,323 IB HS schools worldwide **have more than 200 candidates per year**.
- **Chase Ende** is a **Regeneron International Science and Engineering Fair Finalist** and was named **National STEM Festival Champion**. He also took 1st place at the New York State Junior Science and Engineering Fair, for which he earned the chance to compete as a Finalist at the Regeneron International Science and Engineering Fair.
- **Julianna Blackman** is a **National Merit Scholarship Winner**. She earned this recognition based on her academic record, the rigor of her courses, grades, PSAT/NMSQT® scores, demonstrated leadership, contributions to school and community activities, and an essay and recommendation from a school representative.
- **65%** of students in **AP Calculus BC** in 2024, **scored 3, 4, or 5 on the AP exam**; **17 students earned a perfect score**; **16%** of the class of 2024 enrolled in **Syracuse University's Dual Enrollment Program in Multivariable Calculus**.
- Since opening in 2023, the **Harrison High School Writing Center** writing fellows have conducted **600 tutoring sessions**; this school year, the center has **55 writing fellows**.



Harrison District Success

- **HHS Debate Team won 15 tournaments** this year. The team qualified a record **six debaters to the Tournament of Champions**. **Four members are ranked in the top 15** by the National Speech & Debate Association: **Jack Gessner (#1)**, **Jack Borman (#4)**, **Reese Potash (#6)**, and **Andrew Gaffin (#11)**.
- **HHS** earned recognition as a **School of Distinction** by the **New York State Public High School Athletic Association**, with at least 90% of varsity teams earning scholar-athlete status.
- For the second consecutive year, **Harrison Central School District** received the **Best Communities for Music Education** designation from The NAMM (National Association of Music Merchants) Foundation for its outstanding commitment to music education, recognizing our outstanding achievement in providing music access and education to all students.
- Since 2008, the District has maintained a **Standard and Poor's Global Rating of "AAA"** affirming our sound financial and organizational management.
- The District received the prestigious **Certificate of Achievement for Excellence in Financial Reporting**, the highest form of recognition in government accounting and financial reporting by both the Government Finance Officers Association and the New York State Association of School Business Officials.





The Budget Story



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
- Part-Time Lunch & Recess Supervision (3 Positions)
- Part-Time Speech Teacher (.5 FTE)
- ~~• Part-Time Psychologist (.5 FTE)~~
- ~~• Part-Time Academic Intervention Teacher (.5 FTE)~~

Total New Positions for 25/26 Budget - 5.8 FTE

Budgetary Impact of New Positions - \$486,879



National & Local Challenges

2025/26 Budget Development was challenged in the following ways:

- Tax Cap Limitation to the lesser of CPI or 2%
- Sustained National Inflation
 - 22/23 - 4.7%
 - 23/24 - 8.0%
 - 24/25 - 4.12%
 - 25/26 - 2.95%
- Operational Expenses and Employee Benefits outpacing local and national inflation figures
 - Health Insurance, Liability Insurance, Electric
- Enrollment Increases have pushed the limits of our class size flexibility
 - Expected Student Growth of +230 over a two-year period



Employee Benefits & Operational Expenses

Instructional/Employee Costs

- Employee Salary Costs: +\$1.3M (1.74%)
 - (Inclusive of 5.8 New Positions)
- Teacher & Employee Retirement Plans: +\$2,881 (.04%)
- Health Insurance: +\$1,849,429 (9.2%)
- Tuition, Related Services (OT/PT/Nursing): +\$728,490 (23.8%)

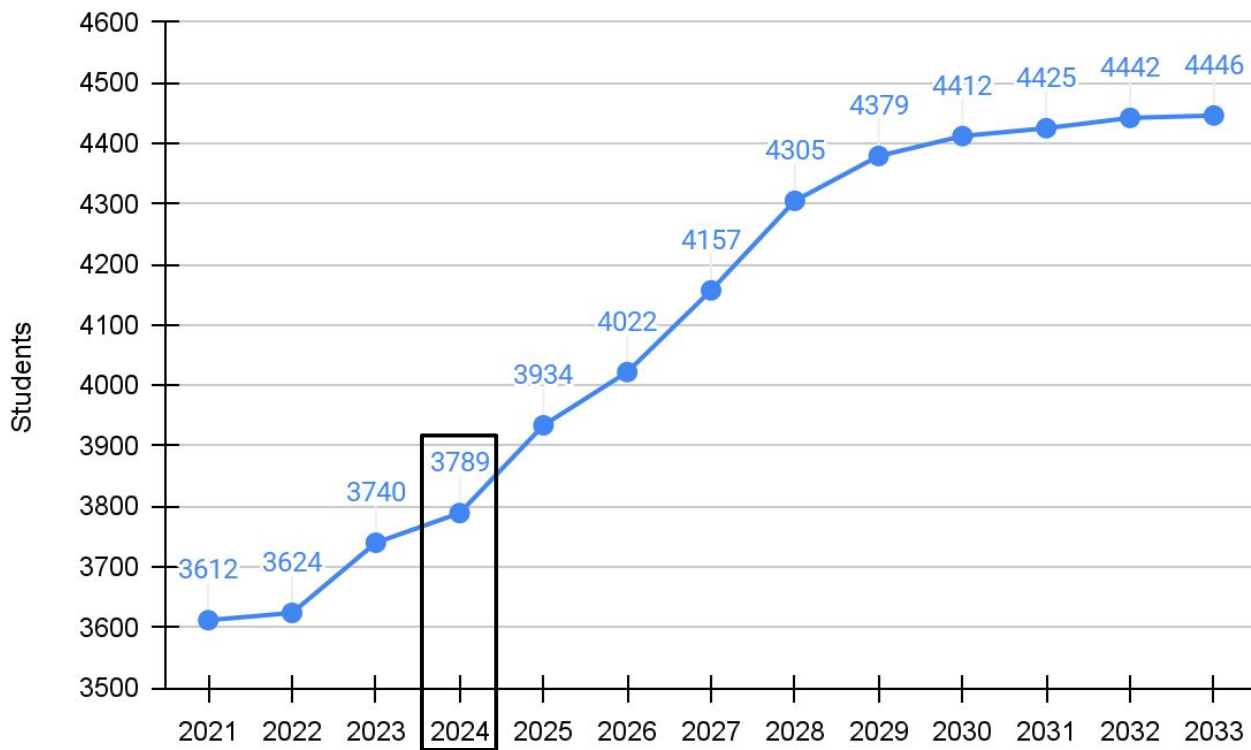
Operational Costs

- Transportation: +\$239,742 (2.62%)
- Electricity & Other Utilities: +\$132,101 (7%)
- Liability/Property/Student Accident Insurance: +\$61,325 (11.7%)

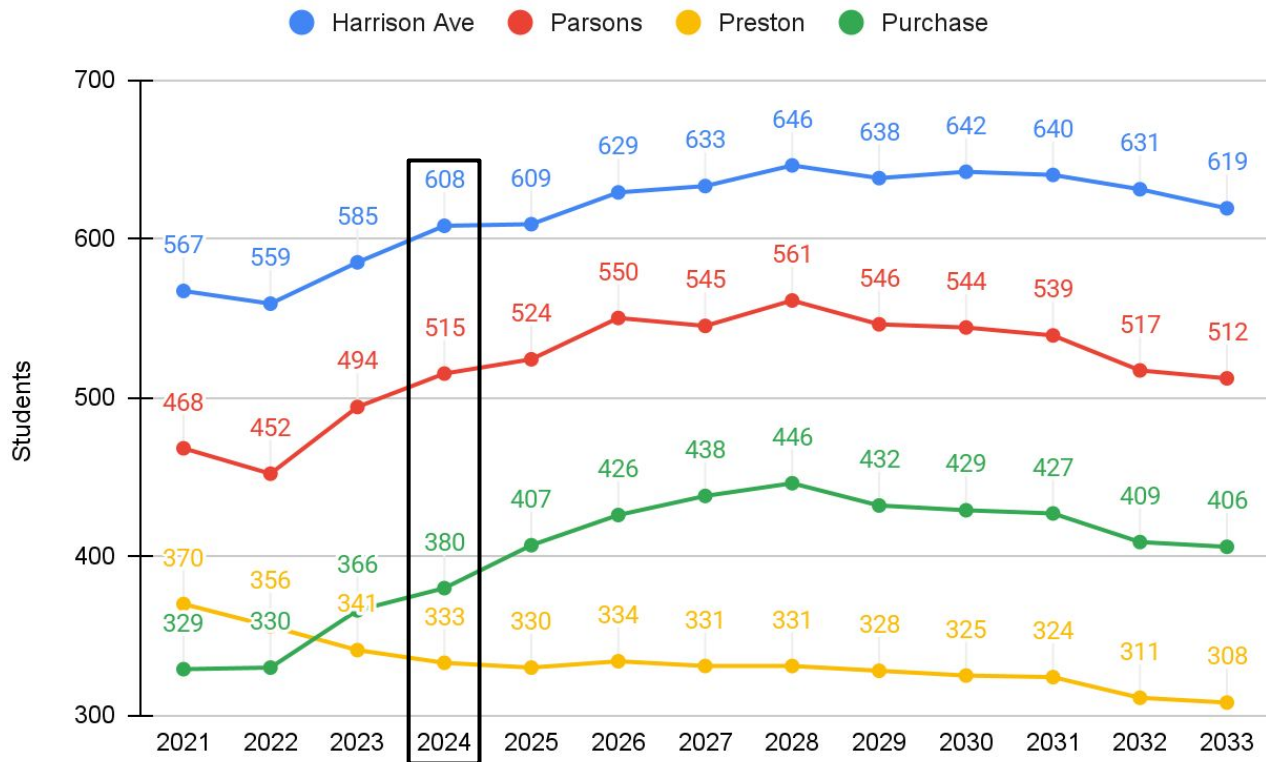
Total 25-26 Budget Change: \$4,880,845 (+3.4%)



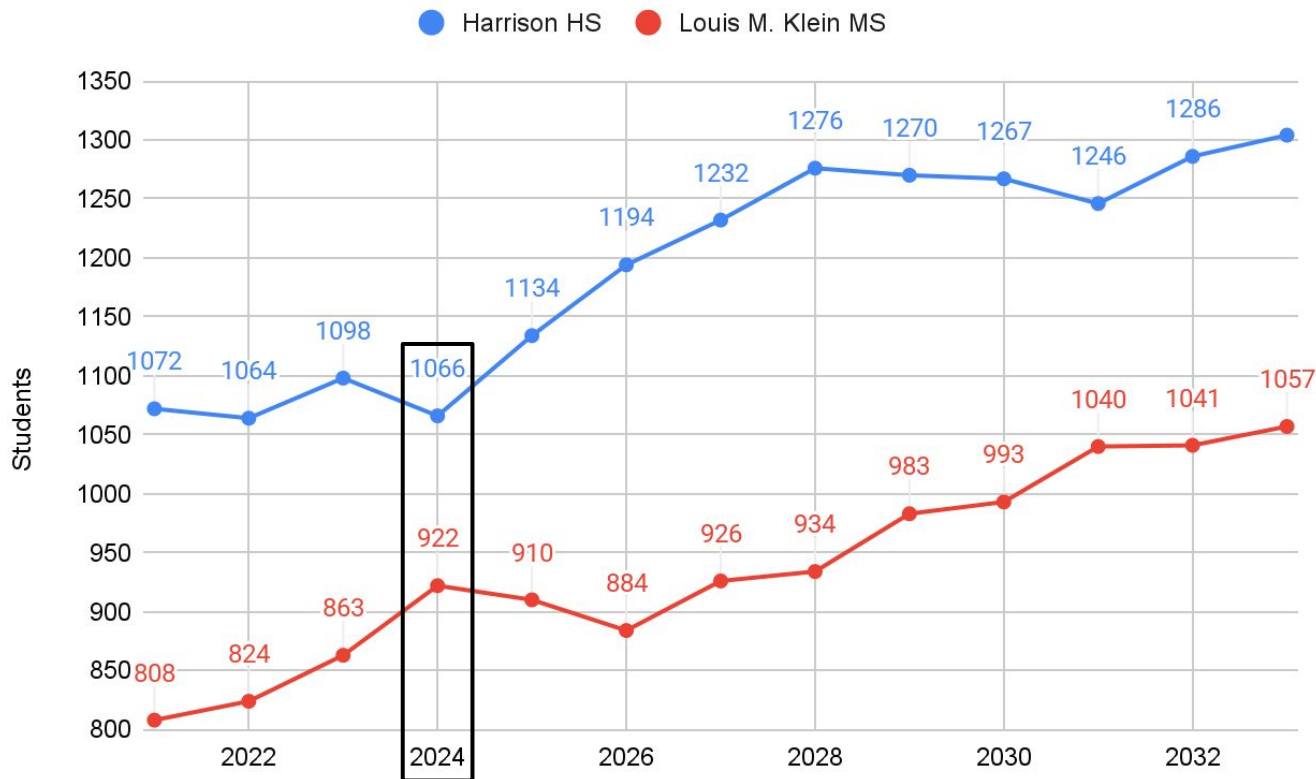
HCSD Demographic Projection



Historic & Projected K-5 School Enrollment



Historic & Projected LMK & HHS Enrollment





Long Term Fiscal Prudence



History of Tax Levy Increases

Fiscal Year	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	Average
Tax Levy Increase	0.90%	1.84%	3.38%	2.29%	2.10%	1.89%	2.85%	1.79%	4.49%	2.39%
CPI Increase	0.12%	1.26%	2.13%	2.44%	1.81%	1.23%	4.71%	8.00%	4.12%	2.87%
True Value Tax Rate	\$12.13	\$12.46	\$12.71	\$12.92	\$12.64	\$13.17	\$13.04	\$12.18	\$11.48	\$12.53



- Harrison CSD has been issued a AAA rating by S&P for outstanding credit worthiness
- The District has been 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 (2024/25 Data)

North Salem	25.56	39
Lakeland	22.94	38
Dobbs Ferry	20.71	37
Edgemont	20.60	36
Ardsley	20.44	35
Tuckahoe	20.23	34
Irvington	19.91	33
Ossining	19.86	32
Hastings	19.6	31
Tarrytown	19.33	30
Blind Brook	19.08	29
Briarcliff	19.04	28
Peekskill	18.48	27

Yorktown	18.27	26
Pleasantville	18.08	25
Chappaqua	17.88	24
White Plains	17.41	23
Elmsford	17.37	22
Valhalla	17.20	21
Pelham	17.05	20
New Rochelle	16.82	19
Eastchester	16.78	18
Somers	16.52	17
Croton	16.00	16
Mt. Pleasant	15.96	15
Mt. Vernon	15.82	14

Katonah	15.72	13
Port Chester	15.69	12
Hen Hud	14.63	11
Greenburgh	14.57	10
Rye Neck	14.57	9
Bronxville	13.76	8
Scarsdale	13.35	7
Bedford	12.94	6
Byram Hills	12.77	5
Mamaroneck	12.66	4
Harrison	11.48	3
Rye City	9.34	2
Pocantico	8.48	1





Final Budget Summary



2025-2026 Final 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 Final	\$113,610,892	\$16,783,723	\$16,042,370	\$146,436,985
% Change	3.1%	3.9%	5.6%	3.4%

Budget Changes after April 2nd Meeting:

Employee Retirement Notifications, OT/PT Efficiencies, Nursing Changes, Sewer Tax Increases, Additional Fund Balance Designation

Total Budget Changes: \$434,572

Current Budget Gap: \$ -0-



2025/26 Final Budget Summary

Final 2025-2026 Expenditures	\$146,436,985
<u>Estimated 2025-26 Revenues</u>	
Real Property Taxes (+3.1%)	\$ 127,551,309
PILOT Payments	\$ 2,637,383
Sales Tax	\$ 2,950,000
Charges for Services	\$ 486,500
Miscellaneous	\$ 2,317,500
State Aid	\$ 7,037,358
Planned Use of Fund Balance	\$ 3,436,985
 Final 2025-2026 Revenues:	 \$ 146,436,985



Tax Impact Projections

Current Year Tax Levy (24-25)	\$ 123,713,449
25-26 Maximum Tax Levy Limit	\$ 127,551,309 (3.1%)
25-26 Actual Proposed Tax Levy	\$ 127,551,309 (3.1%)
Estimated Tax Rate Increase*	2.8%

* Based on Current Assessment Data From Harrison Assessor



2025/26 Budget Calendar

February 12, 2025	Superintendent's 25-26 Budget Overview	✓
March 19, 2025	Budget Work Session #2 - Expenditures	✓
April 1, 2025	Passage of State Budget (Pending)	
April 2, 2025	Budget Work Session #3 - Revenues	✓
April 7, 2025	Citizens Budget Advisory Committee Meeting	✓
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	

