Harrison Central School District 2025-26 Budget

Presentation to PT Council, District PTAs, Community

May 2025

Budget Overview

Goals & Priorities
Challenges
Proposed Budget



Framework & Process

- 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

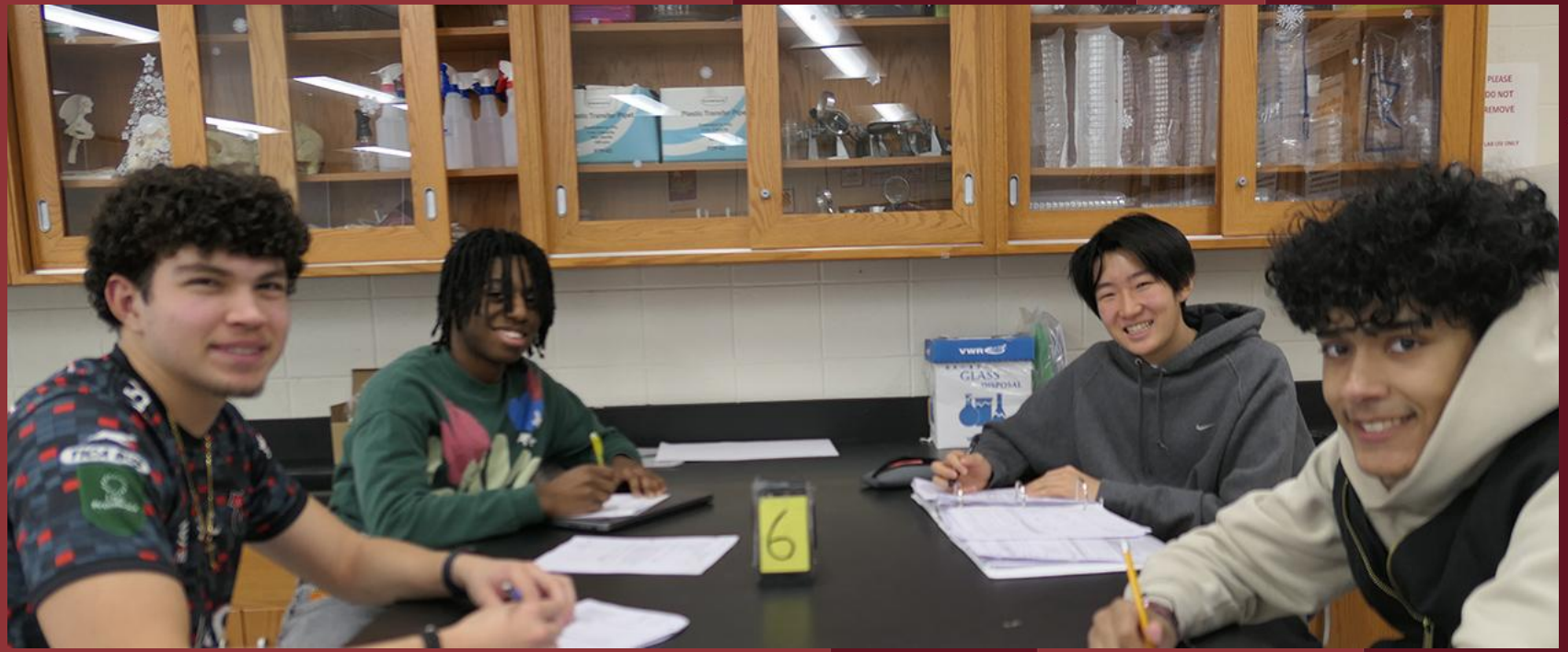
Advance the District's strategic vision for a rigorous, accessible, personalized approach to learning:

- 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 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

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



Enrollment Growth

2024-25 Class Size Averages

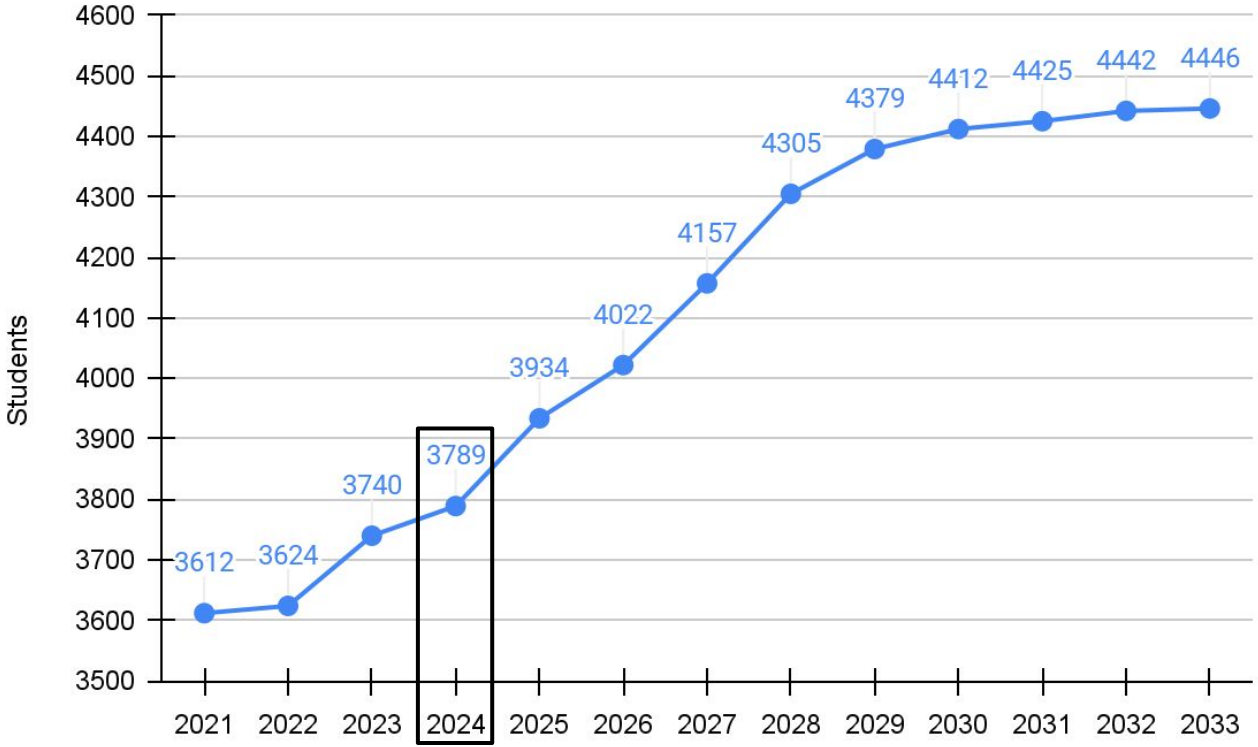
Elementary Grades K-5*	Middle School Grades 6-8**	High School Grades 9-12**
19.3	22.2	19.5

** Includes all K-5 general education classes*

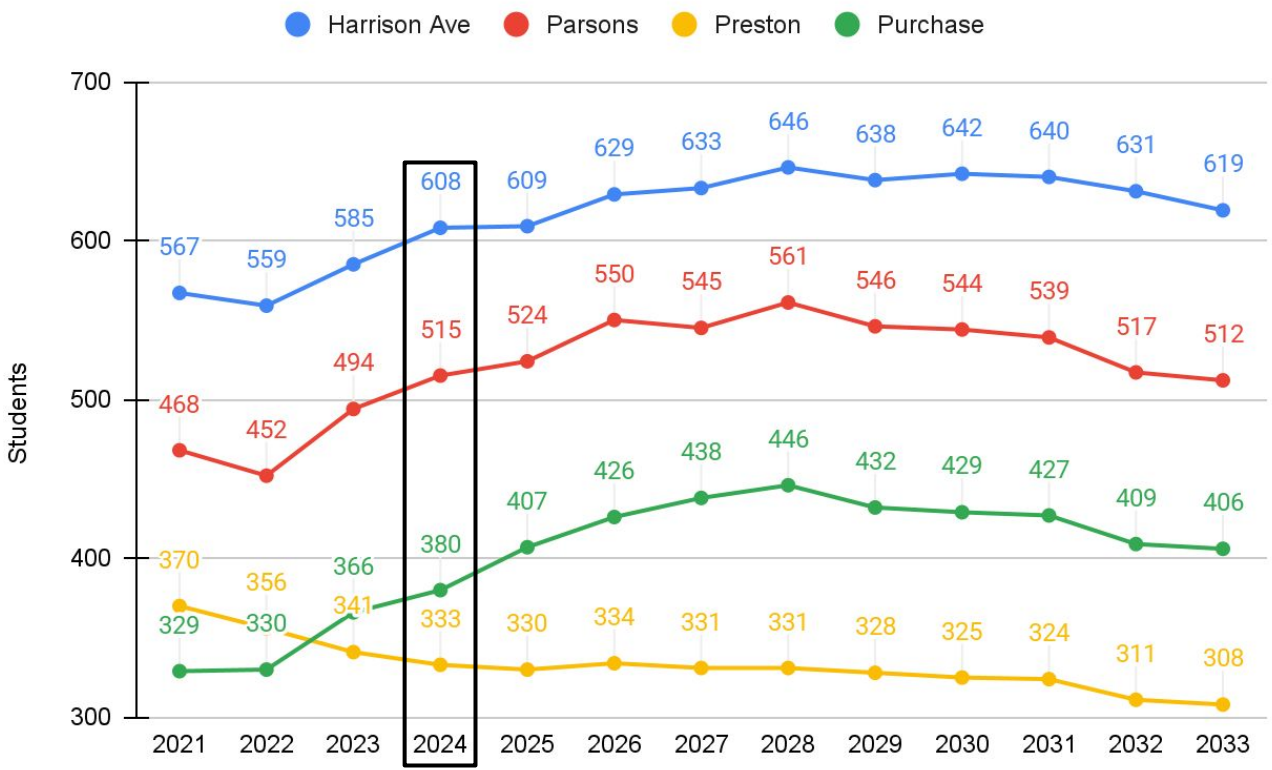
*** Includes all math, science, social studies, ELA, and world language classes*

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

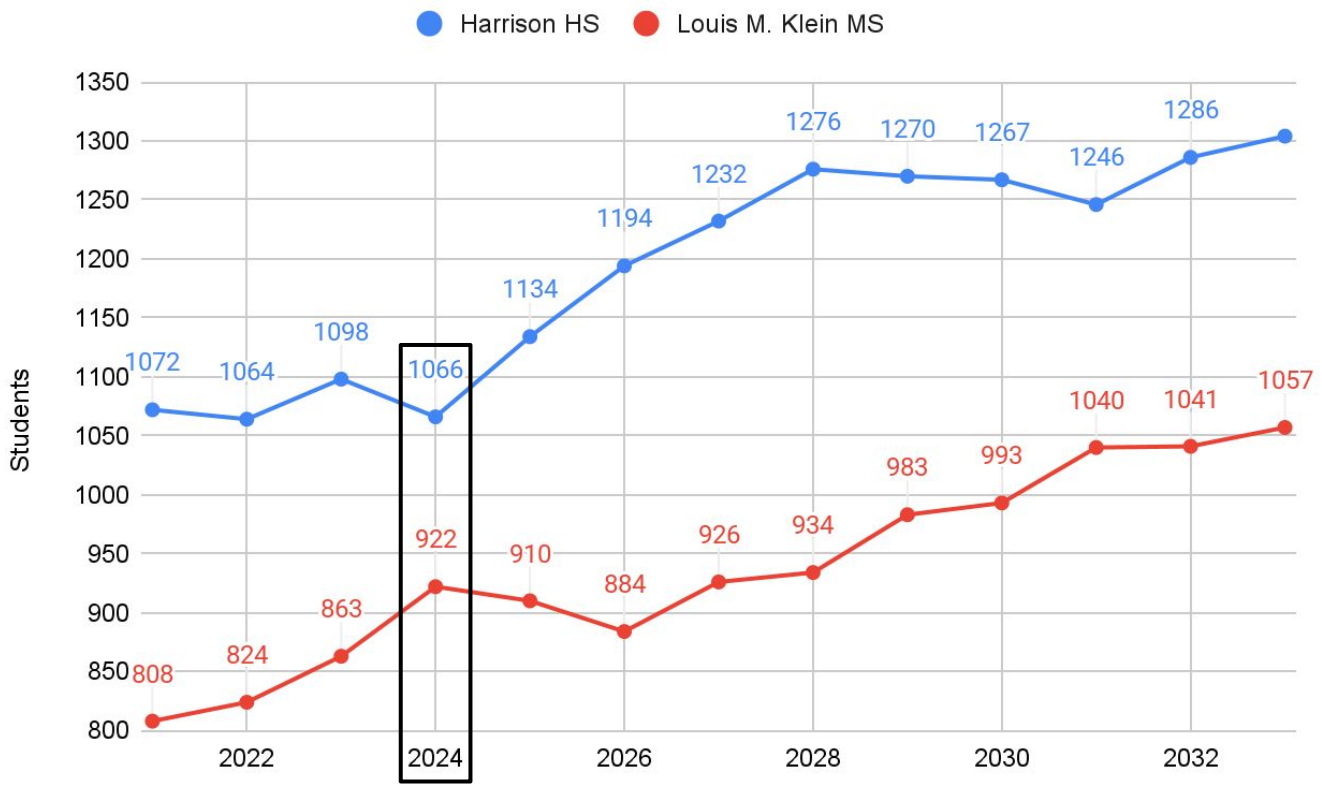
HCSD Demographic Projection



Historic & Projected K-5 School Enrollment



Historic & Projected LMK & HHS Enrollment

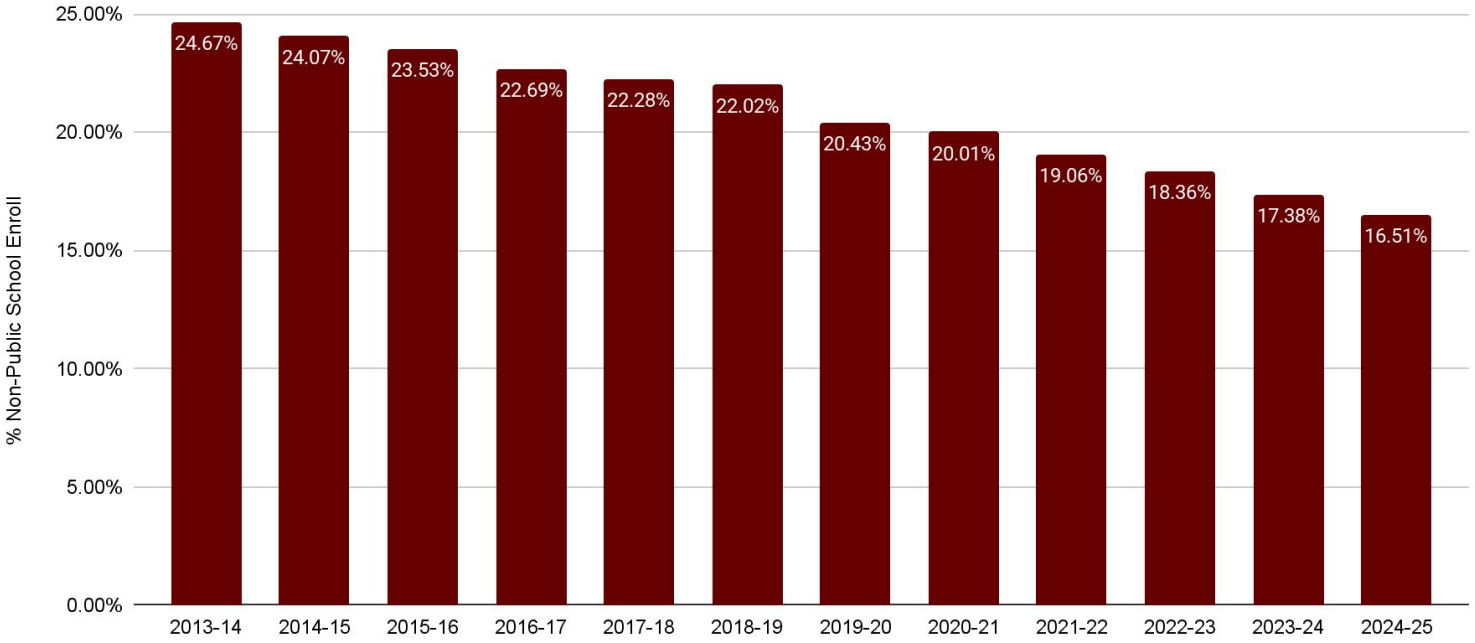


New Housing Construction in Harrison

Continue to Monitor Housing Developments in Harrison

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

Percentage of Harrison Students Attending Private Schools





Staffing

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)

Total New Positions for 25/26 Budget - 5.8 FTE

Budgetary Impact of New Positions - $486,879



Facilities

Facilities Accomplishments Summer 2024

- Purchase Elementary Roof Replacement
- Classroom Flooring Replacements
- Preston Auditorium Chair and Floor Renovation

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



Bond Update

Bond Update

Phase I: Completed

Security

- Protective Window Barrier System
- Additional Cameras
- Expanded/Improved Door Access
- Interactive Security Mapping of Classrooms

Facilities

- Large Group Instructional Space/Multipurpose Center - LMK
- Purchase Playground Improvements / New Basketball Court
- Harrison High School Windows

Bond Update

Phase II: Summer 2025

- Purchase classroom and cafeteria addition
  - Groundbreaking in May 2025, completion in Sept 2026
- Parsons 3rd floor renovation & security vestibule changes
  - Open for occupancy September 1, 2025
- Harrison Ave security vestibule addition, main office relocation, special ed classroom relocation
  - Open for occupancy September 1, 2025
- Harrison High School Turf Field Renovation
  - Open for the Fall 2025 Athletic Season
- Parsons Window Replacement
  - Final completion August 2025
- Harrison High School Classroom Addition (4 Classrooms)
  - Open for occupancy September 2026

Bond Update

Phase III: Summer 2026

- Harrison Ave Classroom Addition
  - Bidding - Fall 2025, Construction Begins - Spring 2026
- High School Fitness Center
  - Bidding - Fall 2025, Construction Begins - Spring 2026
- High School STEM Center
  - Bidding - Fall 2025, Construction Begins - Spring 2026
- Preston Elementary Addition
  - Bidding - Fall 2025, Construction Begins - Spring 2026



Our Budget Plan

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**
	$125,235,124
PILOTS (payments in lieu of taxes) – 2024-25	**+$ 2,511,789**
Court Orders Tax Levy	**- $ -0-**
Capital Tax Levy for 2024-25	**- $ 4,602,562**
Adjusted Prior Year Levy	**$123,144,352**
Allowable CPI Growth (Actual CPI is 2.95%)	**2.00%**
	$125,607,239
PILOTS Receivable in 2025-26	**-$ 2,637,383**
Capital Tax Levy for 2025-26	**+$ 4,581,454**

Tax Levy Limit 2025-26

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%**

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%)

2025-2026 Final Expenditure Budget

Year	Program	Administrative	Capital	Total
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%

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

2025/26 Final Budget Summary

Final 2025-2026 Expenditures **$146,436,985**

Revenues	2024-25	2025-26	Change
Real Property Taxes	$123,713,449	$ 127,551,309	$ 3,837,860
PILOT Payments	$ 2,511,789	$ 2,637,383	$ 125,594
Sales Tax	$ 2,850,000	$ 2,950,000	$ 100,000
Charges for Services	$ 475,000	$ 486,500	$ 11,500
Miscellaneous	$ 2,292,500	$ 2,317,500	$ 25,000
State Aid	$ 6,556,068	$ 7,037,358	$ 481,290
Planned Use of Fund Balance	$ 3,157,334	$ 3,436,985	$ 299,601
Total Revenues:	**$141,556,140**	**$146,436,985**	**$ 4,880,845**

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**



Long Term Planning

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 13 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

Budget Vote

School Budget Vote and Trustee Election

Tuesday, May 20, 2025
7 am to 9 pm

At Your Neighborhood Elementary School

