



Harrison Central School District Superintendent's Budget Overview

2026-2027 Budget Development
February 11, 2026

The Framework

The challenge of the school district budget process - limits local decision-making.

- Difficult to meet student needs, develop long-term plans, limits program improvements and innovation
- Challenge to address growing enrollment & increased participation at HHS
- District leadership develops a plan to meet educational needs of students within these constraints

Our goal is to provide a rigorous, personalized learning experience for every student.

Our vision for student learning is research-based, long-term, and reflected in budget priorities over time.





Programmatic Priorities



- HHS Ranked in the top 2% in the nation by U.S. News and World Report for college readiness, college curriculum breadth
- More students in multivariable calculus than all high schools in Tri-state area combined.
- 98% of the Class of 2025 enrolled in one or more IB/AP courses
- 2 Regeneron Science Talent Search Scholars
- Nationally ranked debate team
- NYS Athletic Association Varsity School of Excellence

Who we are..



- International Baccalaureate District
- All eighth grade student enrolled in algebra
- PYP elementary world languages (proposed expansion)
- Summer Support for Students
- Highly trained faculty/40 courses in PD each summer
- Recognized leader in school safety
- School resource officers in every school
- Highly supportive Districtwide PTA & education foundation

Who we are..



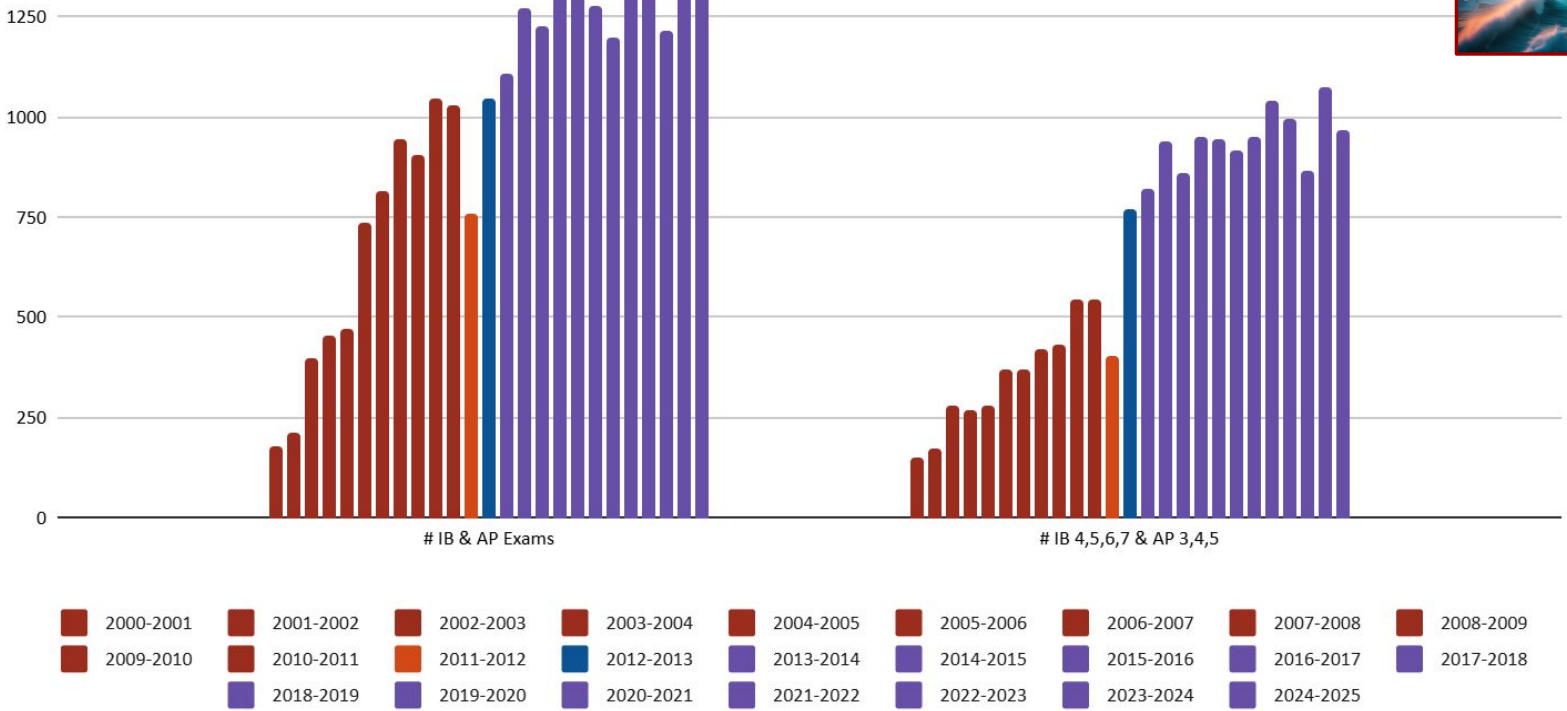
- HHS & LMK recognized mentor schools by New York State
- Visits from public, private, and international schools & universities
- Diploma Program 5-Year Review (2023)
- ALL IB Exams & AP Exams Externally Graded
- Middle Years Program 5-Year Review (2026)
- Primary Years Program Authorization Visits (2026)
- Tri-State Consortium Member
- Best Communities for Music Education Award (2023, 2024, 2025)
- LMK School Counseling Department Recognized Association of School Counselors Association (ASCA) Model Program (2026)

External benchmarks

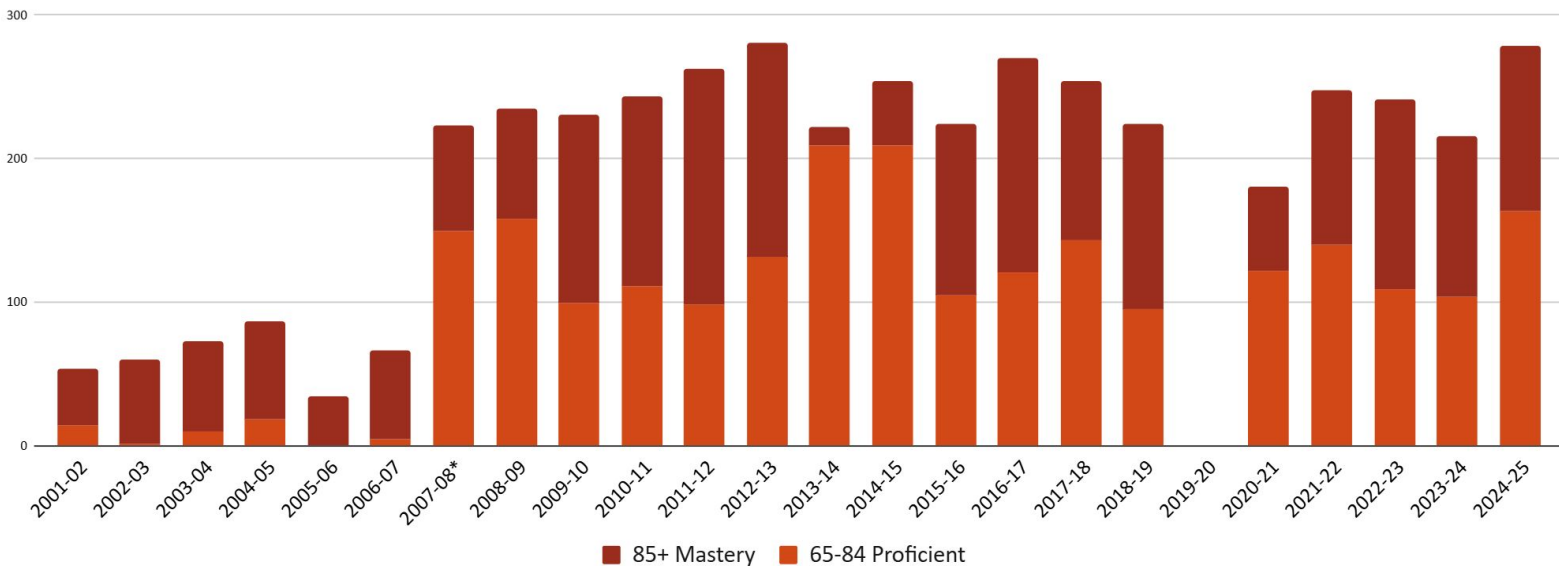




IB & AP Student Enrollment & Achievement



Grade 8 Algebra 2000-2025

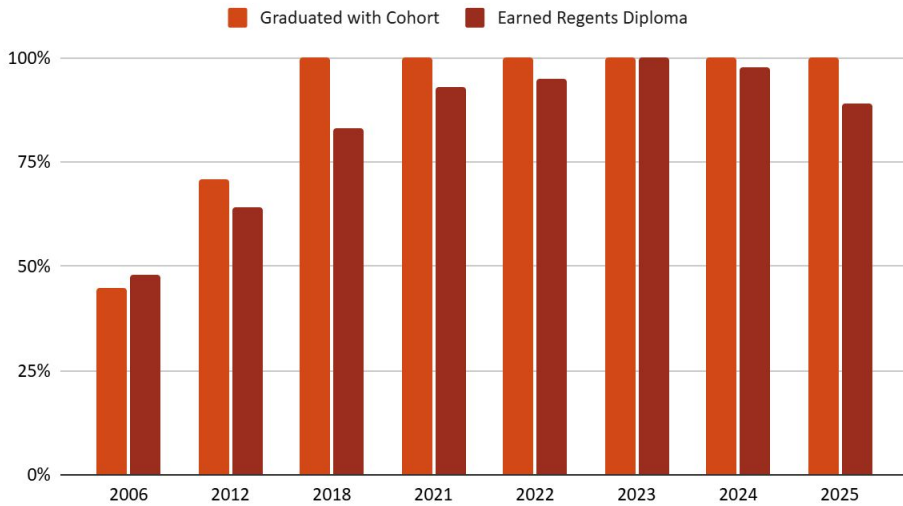




Regents Diploma SWD 2006-2025



Graduated with Cohort and Earned Regents Diploma



Year	Graduated with Cohort	Earned Regents Diploma
2006	45%	48%
2012	71%	64%
2018	100%	83%
2021	100%	93%
2022	100%	95%
2023	100%	100%
2024	100%	98%
2025	100%	89%



HARRISON CENTRAL SCHOOL DISTRICT

Programmatic Priorities - Vision for Instruction

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

- Recognize each student's journey as unique, adapt to the needs of each cohort of students.
- Maintain optimal class sizes
- Maintain a highly trained faculty & workforce (PD)
- Strengthen alignment/coherence of content and skills (C&I)
- IB curriculum systemwide, insuring external benchmarks for rigor
- Expand the use of multiple measures of assessment
- *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 - Continuous Improvement

- Continuously assess and analyze program effectiveness, student growth, achievement, content knowledge and personal development **internally and externally**.
- Identify **knowledge gaps** and assess learning goals for current and incoming students.
- Insure every child is nurtured and valued.

*All educational decisions are based on HCSD Core Values
Equity, Access, Adaptability, Rigor.*



Programmatic Priorities - Supporting Vision & Continuous Improvement

- Maintain class sizes and programs amidst increasing enrollment & participation.
- Strengthen instructional continuity K-12:
 - Maintain exemplar professional development for teachers, administrators and support staff
 - Sustain International Baccalaureate Diploma (DP), Middle Years Program (MYP), Primary Years Program (PYP)
 - Sustain critical summer programs for students with academic needs: College Essay Writing, Bridges to Literacy, Reading with the Huskies. (Federal funding expired in 2024)
 - Fund the costs of IB/AP tests for all students.



Capital Improvement



Superintendent's Facilities Budget 2026-2027

Capital Budget Facilities Projects 2025-26 (Current School Year)

- Parsons Retaining Wall Repairs
- Harrison Ave Auditorium Renovation
- Athletic Equipment (Bleachers, Scoreboards)
- Gym and Classroom Floor Renovations

Capital Budget Facilities Projects 2026-27 (Next School Year)

- Security Upgrades - Phone System, Lockdown Equipment
- Parsons Boiler Replacement
- Flooring Upgrades - Districtwide
- LMK Boiler Upgrades
- Building Management System Upgrades
- Library & Classroom Renovations



2023 Bond Update - Completed Projects

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

- New Windows at Harrison HS
- New Windows at Parsons
- Multi-Purpose Turf Field - HHS
- Parsons 3rd Floor Renovations
- Harrison HS Classroom Addition (4 classes)
- Harrison Ave Security Vestibule Addition
- Harrison Ave Main Office and Classroom Renovation
- Purchase Playground and Basketball Court Upgrades



2023 Bond Update - Current Projects

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

- Purchase Elementary Classroom & Cafeteria Addition
- Harrison Ave Elementary Classroom Addition
- Preston Elementary Classroom Addition



2023 Bond Update - Projects in Design

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

- Harrison HS STEM Center Addition - Summer 2026
- Harrison HS Fitness & Wellness Center Addition - Summer 2026
- Harrison HS Office & Classroom Renovation



2026-2027 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)





School Enrollment



2025-26 Class Size Averages

Elementary Grades K-5*	Middle School Grades 6-8**	High School Grades 9-12**
19.3	21.1	18.4

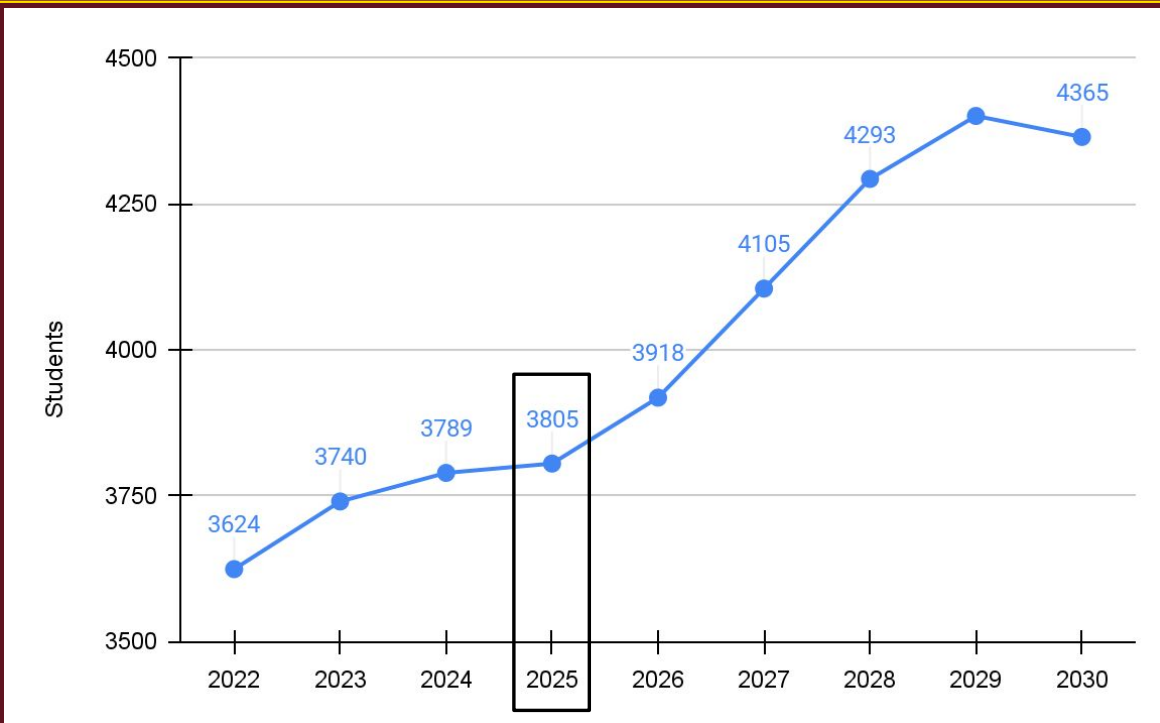
* Includes all K-5 general education classes

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

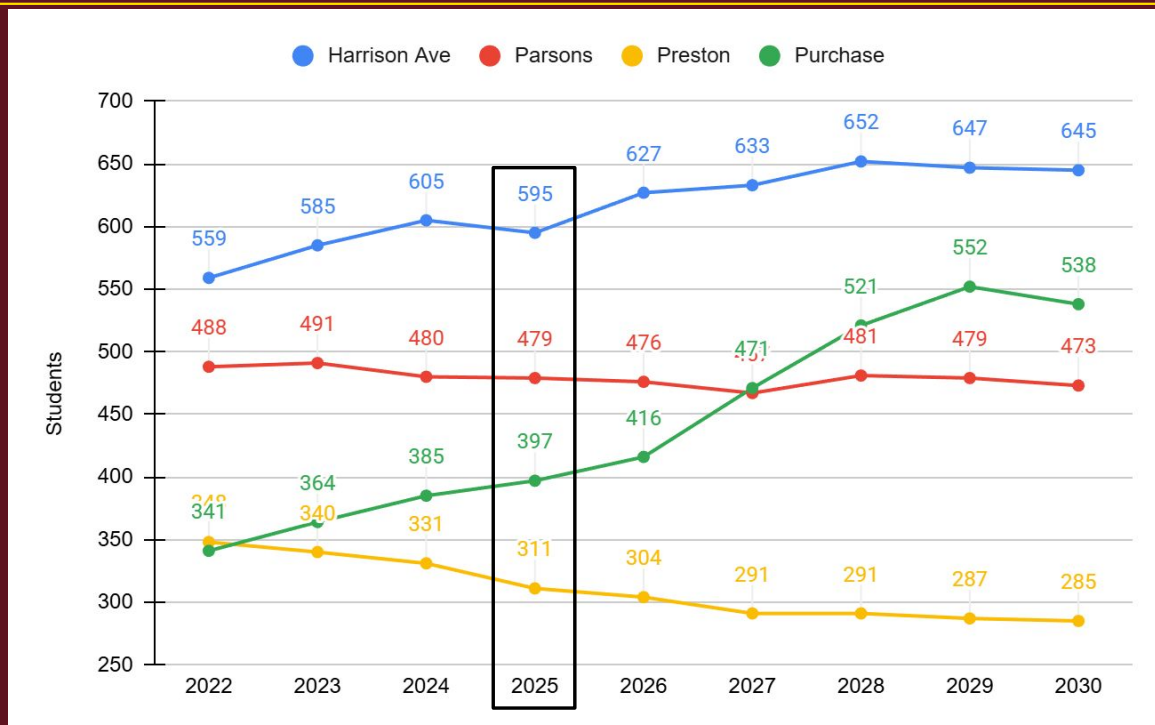
Maintaining favorable class size averages in all grade levels ensures more personalized learning for students.



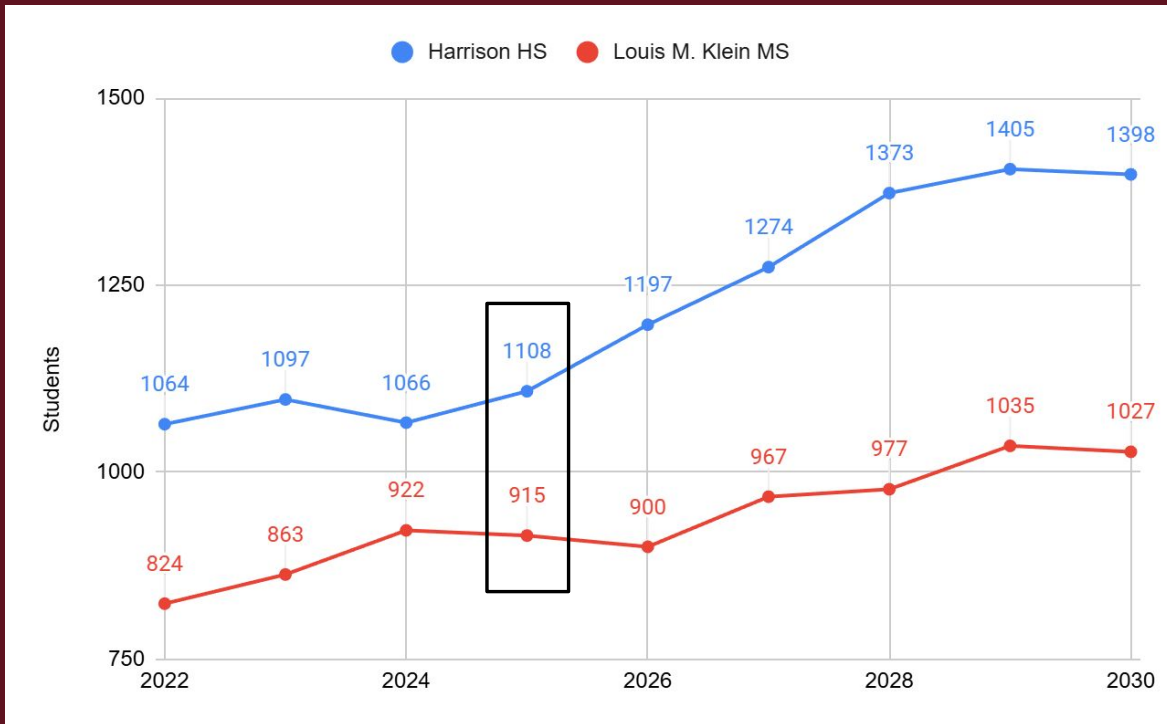
HCSD Demographic Projection (Moderate)



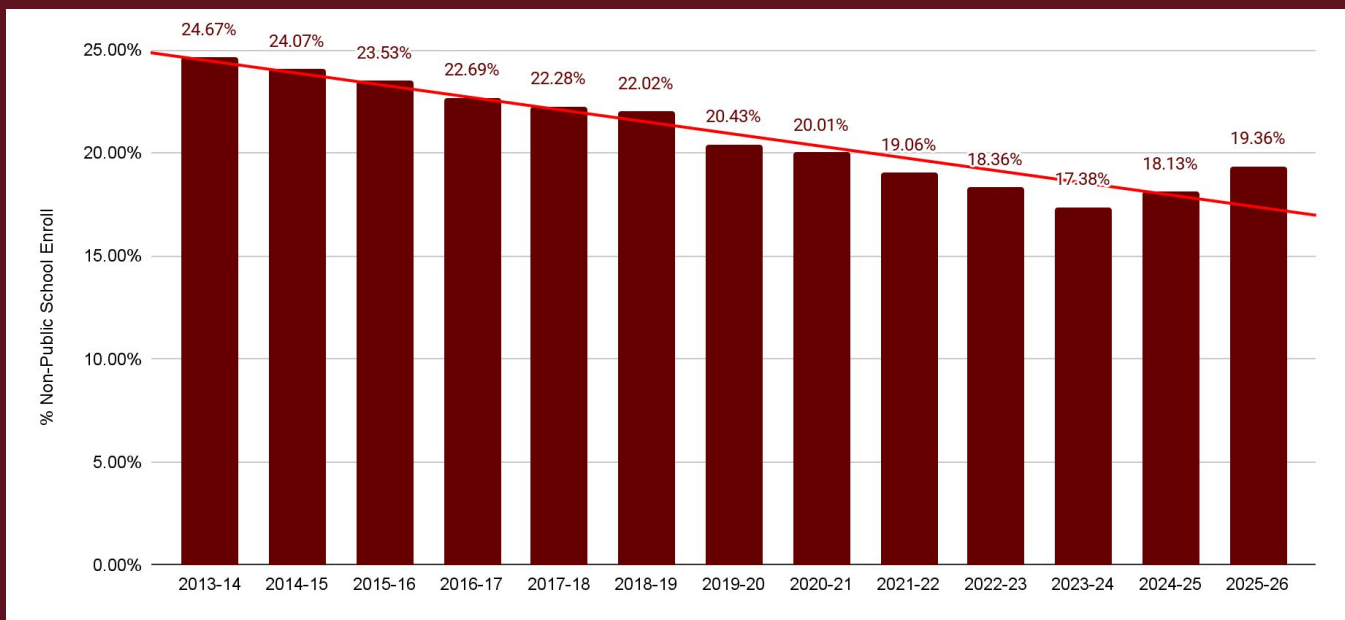
Historic & Projected K-5 School Enrollment



Historic & Projected LMK & HHS Enrollment



Percentage of Harrison Students Attending Private Schools





Projected Staffing Needs



Programmatic Priorities: Staffing Needs K-12

Elementary Schools

- Special Education (2.0 FTE)
- Elementary World Language (1.0 FTE)
- School Psychologist (0.5 FTE)
- AIS Math Teacher (0.5 FTE)



Programmatic Priorities: Staffing Needs K-12

Middle School

- Special Education (1.0 FTE)
- World Language (1.0 FTE)
- Music (1.0 FTE)



Programmatic Priorities: Staffing Needs K-12

High School

- Special Education (2.6 FTE)
- English (0.7 FTE)
- Math (1.1 FTE)
- Science (0.936 FTE)
- World Language (0.2 FTE)
- Art (0.2 FTE)
- Music (0.4 FTE)
- Theater (0.1 FTE)



Programmatic Priorities: Staffing Needs K-12

Support Staff Districtwide

- Unbudgeted Teacher Aides Added in 2025-26 (8.2 FTE)
- Teacher Aides (5.0 FTE)
- Teaching Assistant (1.0 FTE)



2026-27 Projected Staffing Increase

Elementary Teachers:	4.0 FTE
Middle School Teachers:	3.0 FTE
High School Teachers:	6.136 FTE
Unused FTE 25-26	<u>-1.0 FTE</u>
TOTAL:	12.136 FTE

Support Staff	
Teacher Aides	13.2 FTE
Teaching Assistants	<u>1.0 FTE</u>
TOTAL:	14.2 FTE



Preliminary Tax Levy Limit



Preliminary Tax Levy Limit 2026-27

Prior Year Tax Levy	\$127,551,310
Tax Base Growth Factor (Growth between 2023 and 2024 tax rolls)	x 1.0095
	<u>\$128,763,048</u>
PILOTS (payments in lieu of taxes) – 2025-26	+\$ 2,637,383
Court Orders Tax Levy	- \$ -0-
Capital Tax Levy for 2025-26	- \$ 4,581,454
Adjusted Prior Year Levy	<u>\$126,818,977</u>
Allowable CPI Growth (Actual CPI is 2.63%)	<u>2.00%</u>
	<u>\$129,355,355</u>
PILOTS Receivable in 2026-27	-\$ 2,731,100
Capital Tax Levy for 2026-27	+\$ 5,614,923



Preliminary Tax Levy Limit 2026-27

CURRENT YEAR TAX LEVY (25-26)	\$127,551,309
26-27 MAXIMUM ALLOWABLE TAX LEVY	\$132,239,178
TOTAL ALLOWABLE TAX LEVY INCREASE	\$4,687,869
MAXIMUM TAX LEVY PERCENTAGE INCREASE	3.68%



2026/27 Budget Challenges and Cost Drivers



NYS Executive Budget Proposal

EDUCATION SUMMARY

Foundation Aid - Governor proposes a \$779 million increase (3.0%) in 26-27
1% increase for Districts on Save Harmless (461 Districts on Save Harmless) - \$36,380

Total School Aid increases by \$1.6 billion (4.3%)

\$438 million to reimburse the cost of school meals served in 2027 (\$55 million increase)

- Tax receipts expected to fund Fiscal Year 27 increased significantly in recent months
- \$2.5 billion in increased revenues are utilized to fund new proposals: access to childcare, housing, pre-k, transportation infrastructure, housing and green energy
- NYS has \$14.6 billion in Rainy Day and other discretionary reserve funds



Employee Benefits and Operational Cost Projections

State Retirement Plan Rates (TRS, ERS)

- Teacher Retirement System (-6%, -\$329,000)
- Employee Retirement System (16%, \$322,000)

Transportation (4.9%, \$458,000)

Special Education Tuition and Supplemental Services

- Tuition for Outplaced Students (17%, \$276,000)
- Home Instruction (33%, \$25,000)

Electricity Supply (22.6%, \$199,000)

Insurance Costs:

- Health Insurance (8.7%, \$1,782,000)
- Medicare Premiums (12%, \$170,000)
- Student Accident & Liability Insurance (12%, \$76,026)



Budget Development Calendar

<u>Date</u>	<u>Budget Topic</u>
March 2, 2026	Citizens Budget Advisory Committee (CBAC) Meeting
March 11, 2026	Budget Priorities & Projected Expenditures
March 25, 2026	Projected Revenues, Tax Implications, Fund Balances
April 8, 2026	Citizens Budget Advisory Committee (CBAC) Meeting
April 15, 2026	Adoption of Budget by Board of Education
May 6, 2026	Budget Hearing
May 19, 2026	Budget Vote and Board of Education Election

