Harrison Central School District 2026-27 Budget

Presentation to PT Council, District PTAs, Community

May 2026

Budget Overview

Challenges

Enrollment Projection

Goals & Priorities

Bond Update

Proposed Budget

The Reality We Are Working Within

The school district budget process limits local decision-making.

- The tax levy formula restricts how much a local school system can increase its budget—even as enrollment grows and financial demands increase beyond what the levy allows.
- Enrollment growth and increased participation—particularly at the high school—continue to place pressure on class size and program access.
- Within these constraints, district leadership must build a plan that meets student needs without lowering expectations.

Budget Priorities & Challenges

Programmatic Priorities - Vision for Instruction

A rigorous, accessible, and personalized learning experience for every student— protected within the constraints of this budget.

To ensure this:

- Maintain optimal class sizes
- Sustain a highly trained faculty through continuous professional development
- Ensure coherence of curriculum and skills K–12
- Anchor instruction in the IB framework as a benchmark for rigor

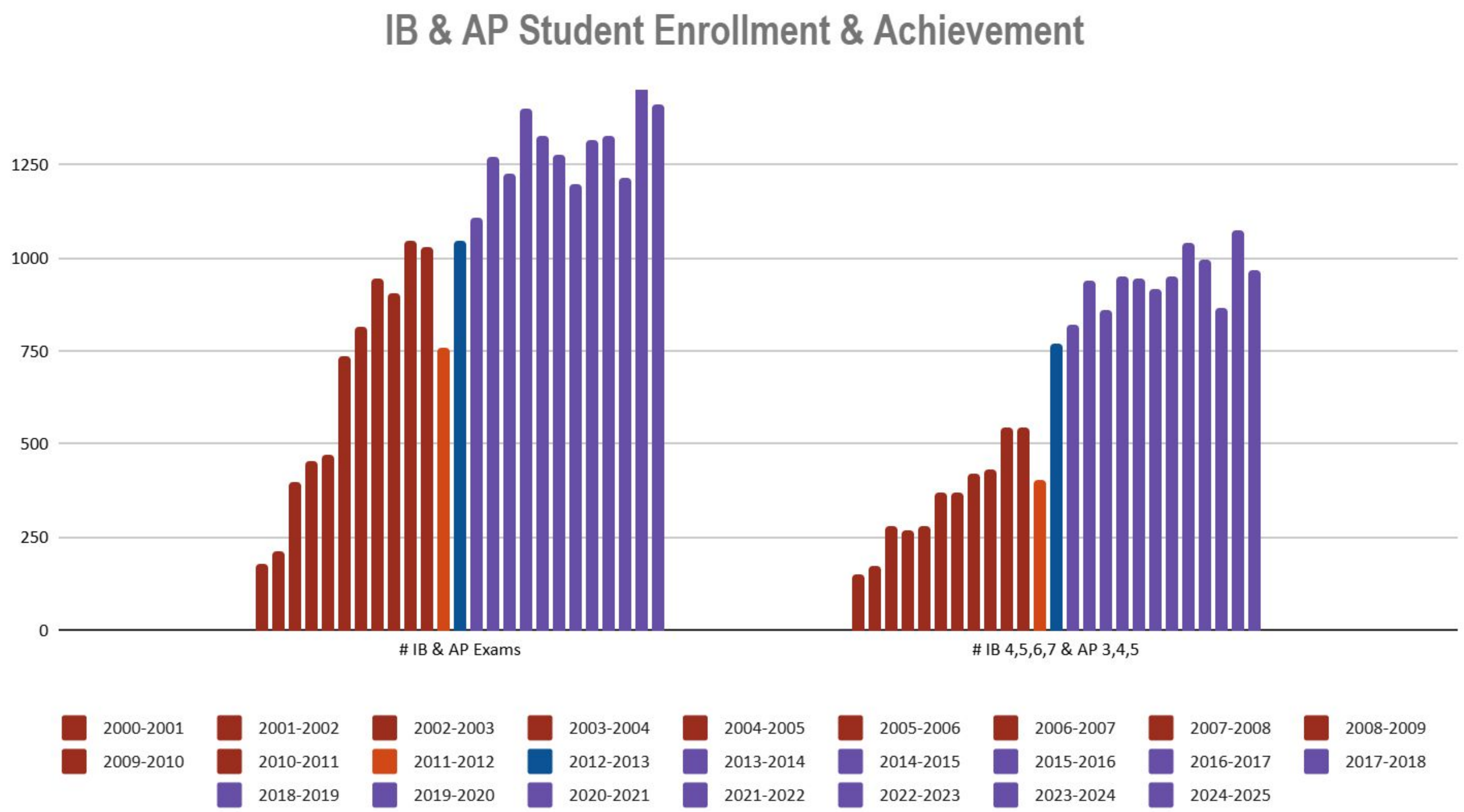
We hold ourselves accountable by:

- Continuously assessing program effectiveness, student growth, and outcomes
- Identifying learning gaps and adjusting instruction for current and incoming students

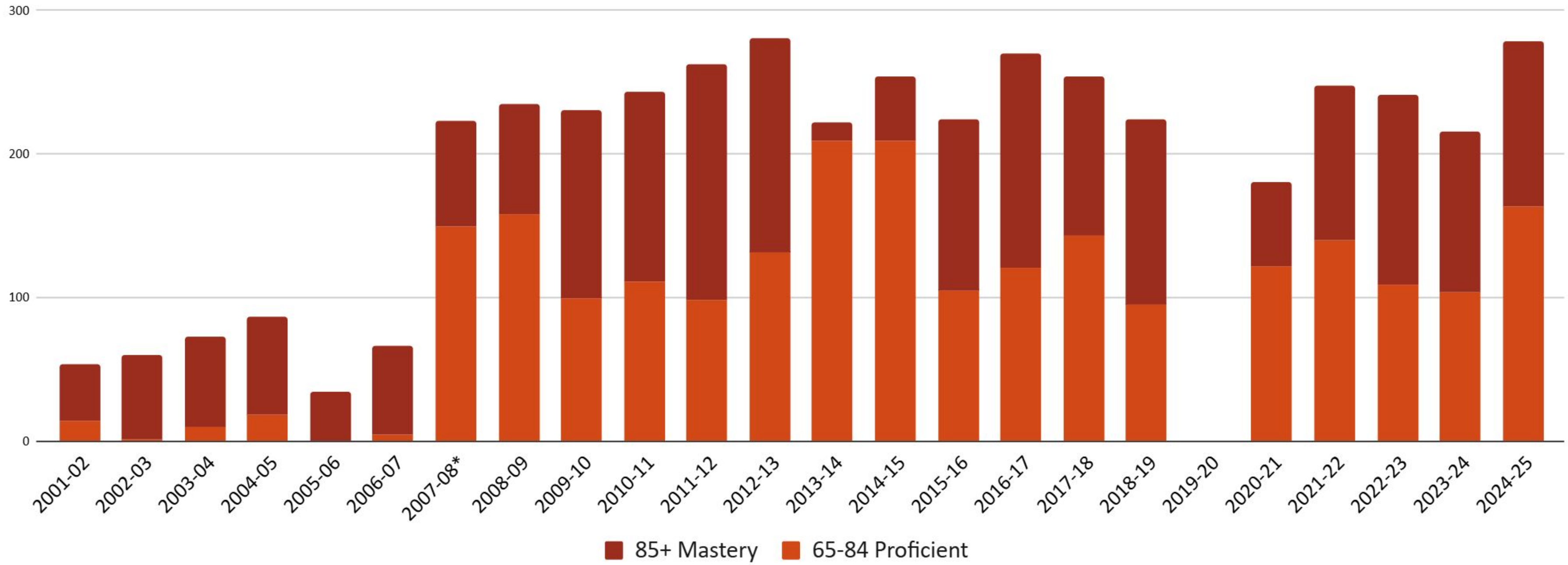
All decisions are grounded in our core values: Equity. Access. Rigor.Adaptability.

What This Budget Protects

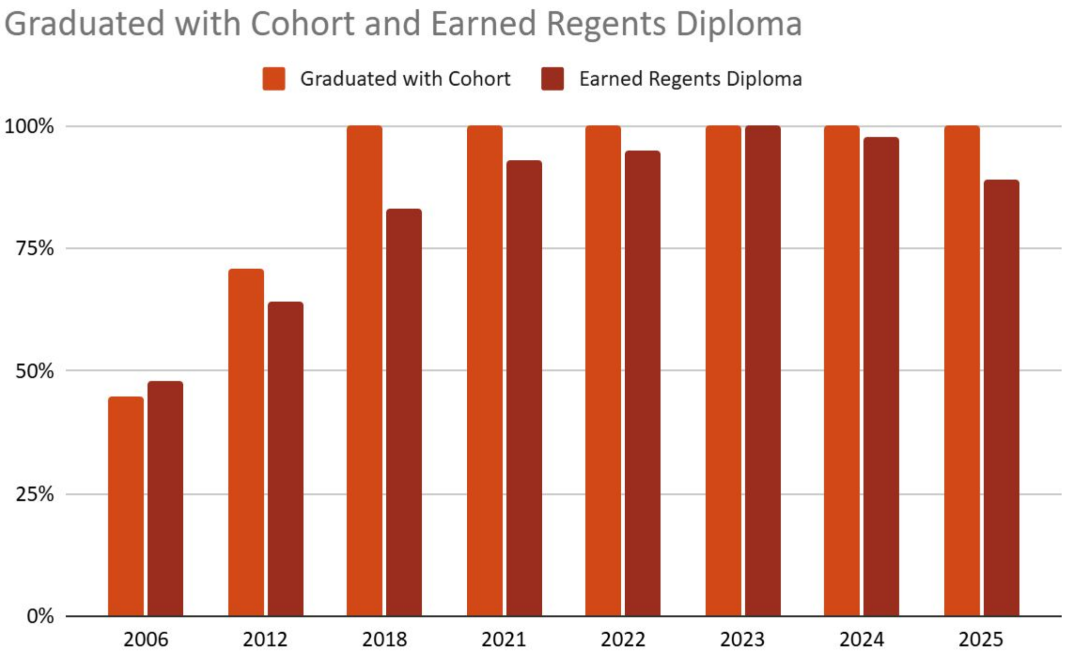
- Maintaining class sizes amid increasing enrollment and participation
- Sustaining instructional continuity K–12
- Preserving high-quality professional development for faculty and staff
- Continuing the IB framework across PYP, MYP, and DP
- Sustaining critical summer programs for students with academic needs
- (College Essay Writing, Bridges to Literacy, Reading with the Huskies)
- Funding IB and AP exam costs for all students


IB & AP Student Enrollment & Achievement
1250
1000
750
500
250
0
IB & AP Exams
IB 4,5,6,7 & AP 3,4,5
2000-2001
2001-2002
2002-2003
2003-2004
2004-2005
2005-2006
2006-2007
2007-2008
2008-2009
2009-2010
2010-2011
2011-2012
2012-2013
2013-2014
2014-2015
2015-2016
2016-2017
2017-2018
2018-2019
2019-2020
2020-2021
2021-2022
2022-2023
2023-2024
2024-2025

Grade 8 Algebra 2000-2025



Regents Diploma SWD 2006-2025



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%

National & Local Challenges

2026/27 Budget Development was challenged in the following ways:

- Tax Cap Limitation to the lesser of CPI or 2% (Actual CPI is 2.63%)
- Sustained National Inflation
  - 22/23 - 4.7%
  - 23/24 - 8.0%
  - 24/25 - 4.12%
  - 25/26 - 2.95%
  - 26/27 - 2.63%
- Employee Benefit Costs and Unbudgeted Personnel are sustained occurances
  - Health Insurance, Teacher Aide Support for Individual Student Needs
- Enrollment Increases have pushed the limits of our class size flexibility
  - Expected Student Growth of +300 over a two-year period

Enrollment Growth

2025-26 Class Size Averages

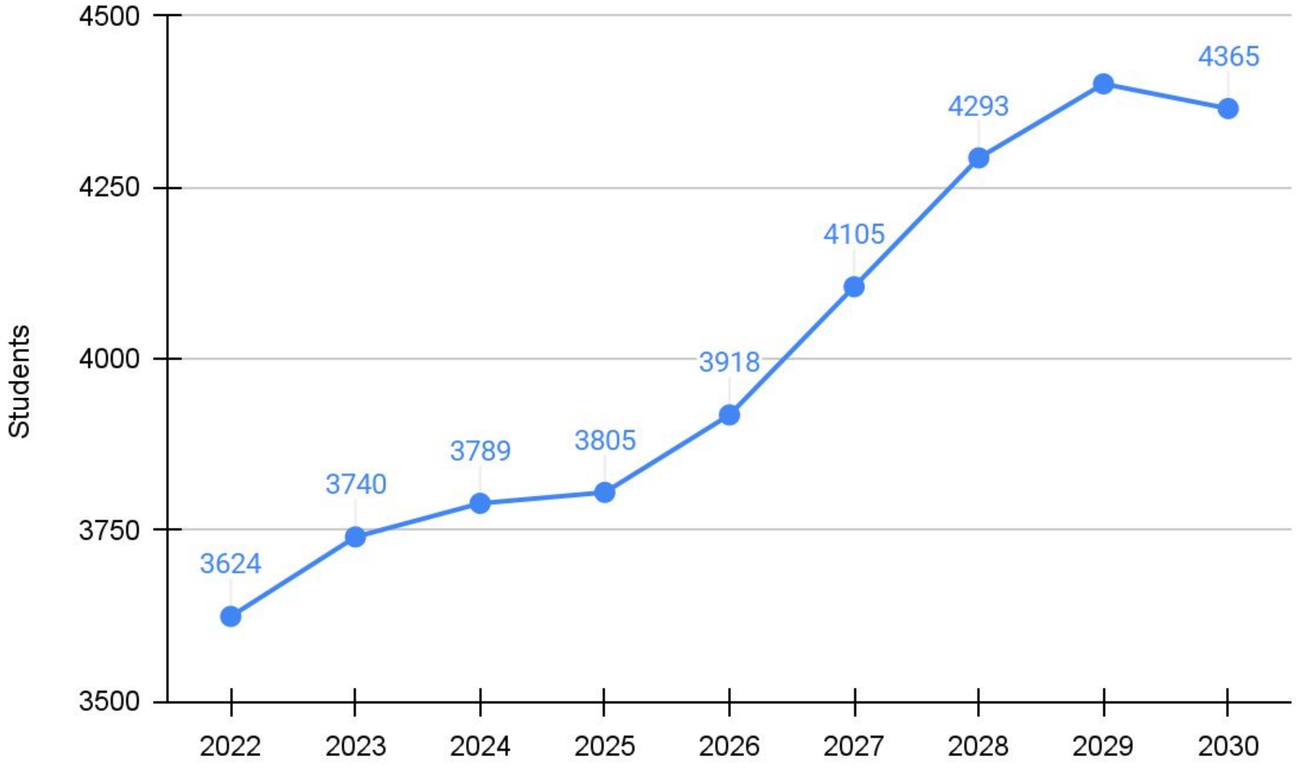
Elementary Grades K-5*	Middle School Grades 6-8**	High School Grades 9-12**
19.3	21.1	18.4

** Includes all K-5 general education classes*

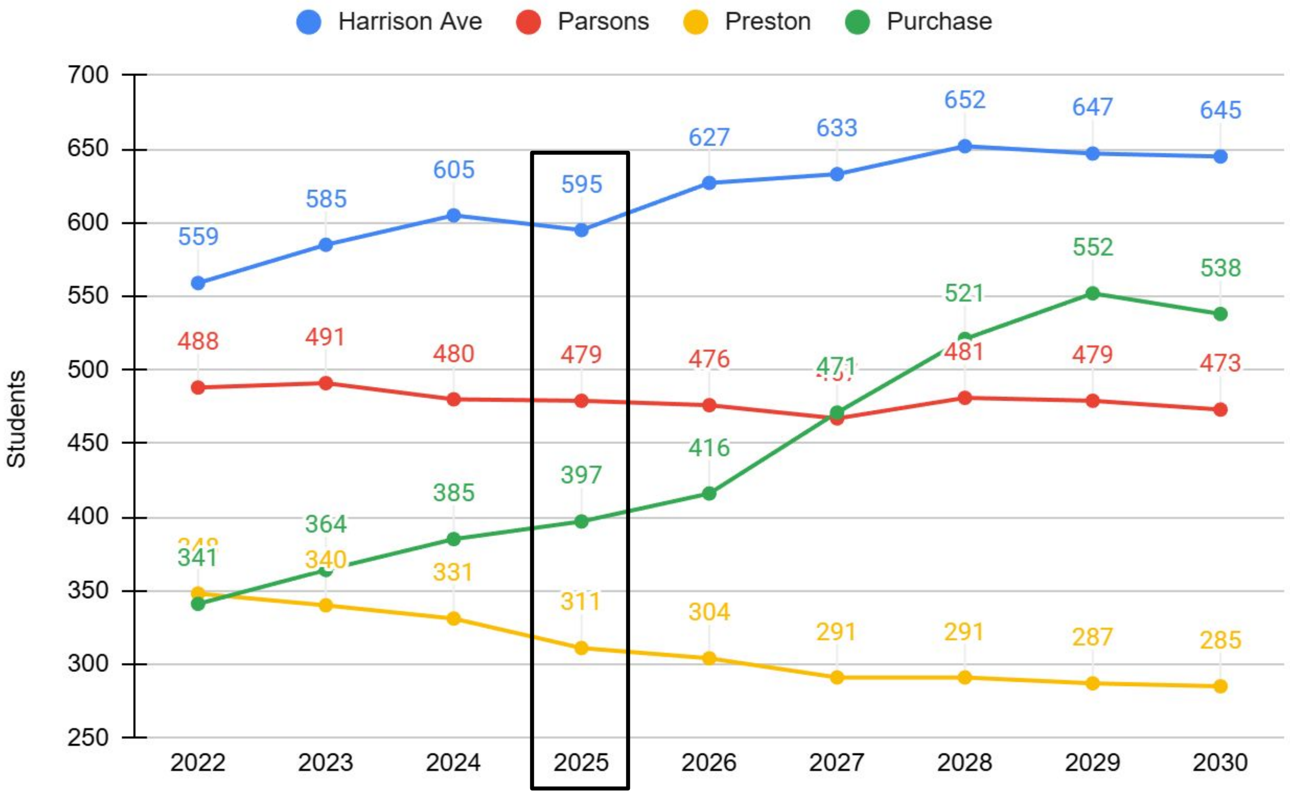
*** Includes all math, science, social studies, ELA, and world language classes*

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

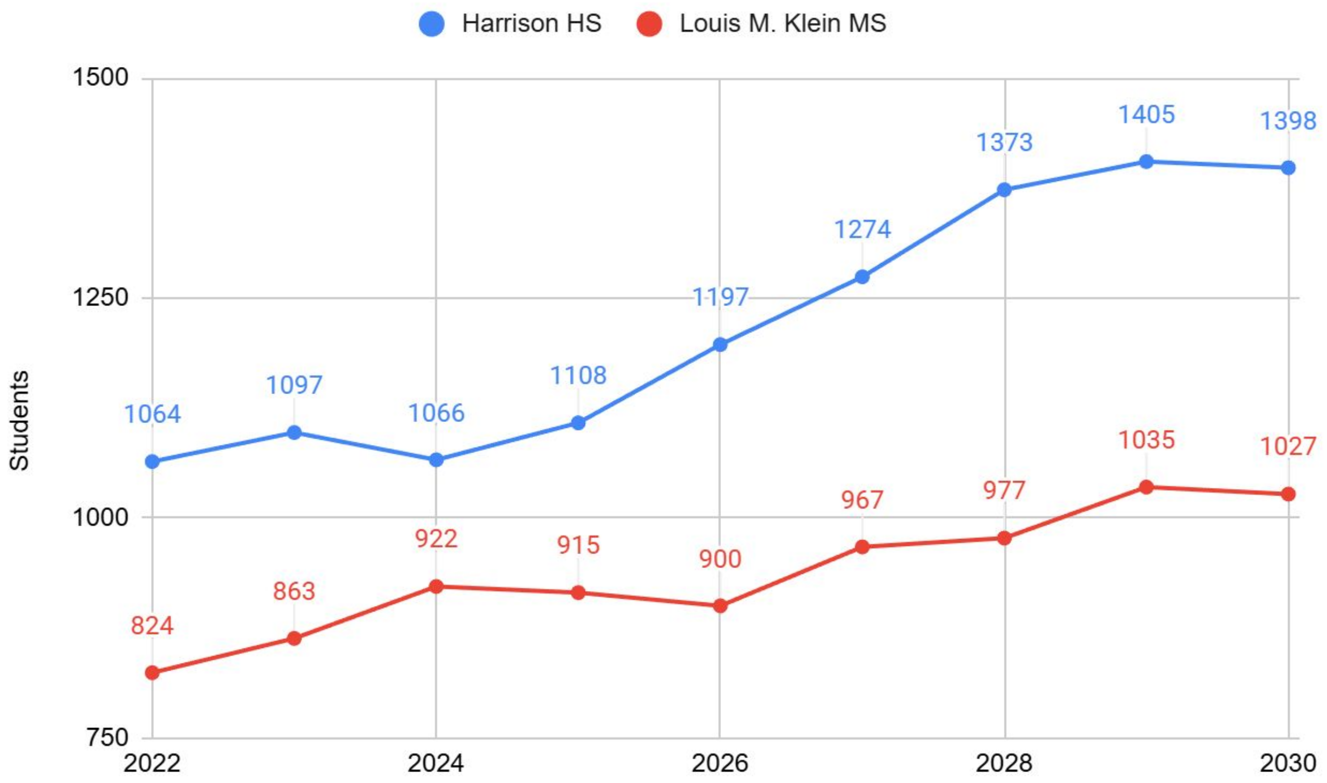
HCSD Demographic Projection



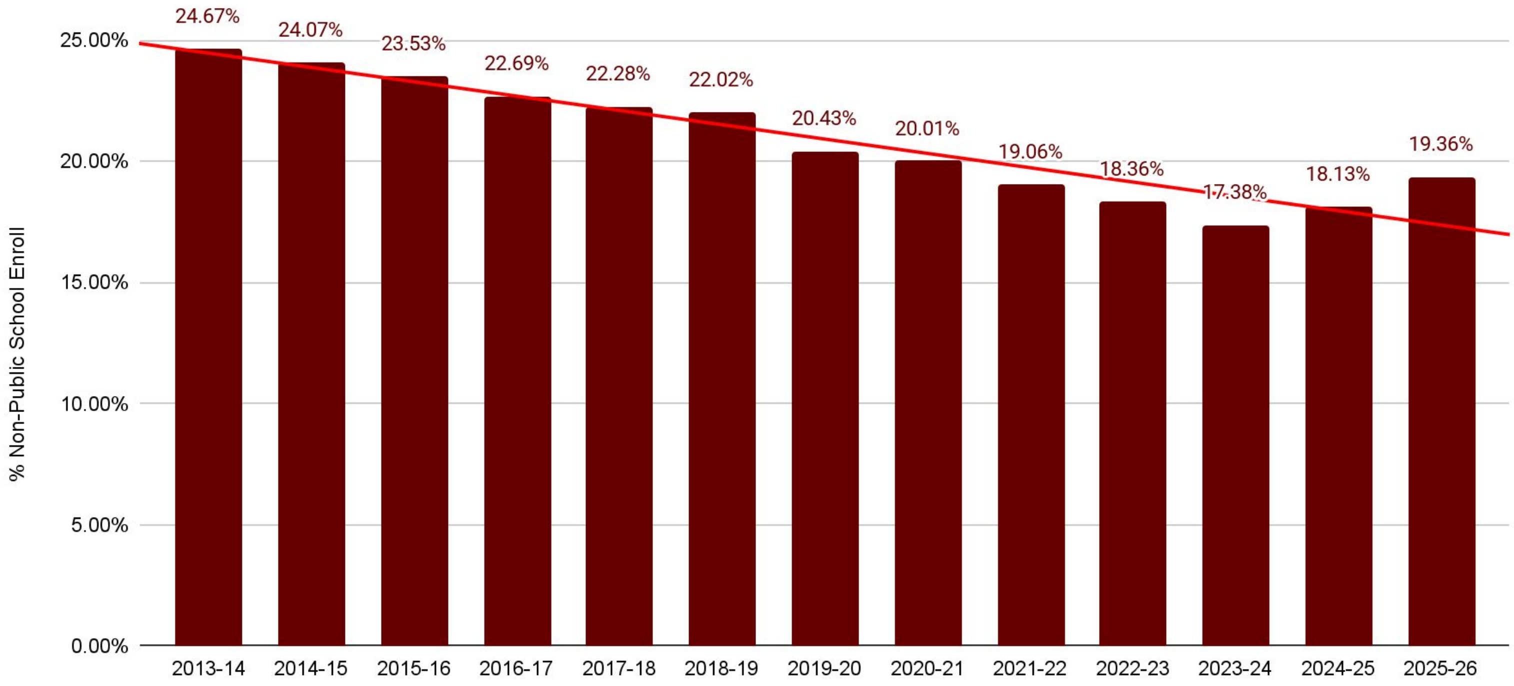
Historic & Projected K-5 School Enrollment



Historic & Projected LMK & HHS Enrollment



Percentage of Harrison Students Attending Private Schools



Staffing

Programmatic Priorities: Staffing Needs K-12

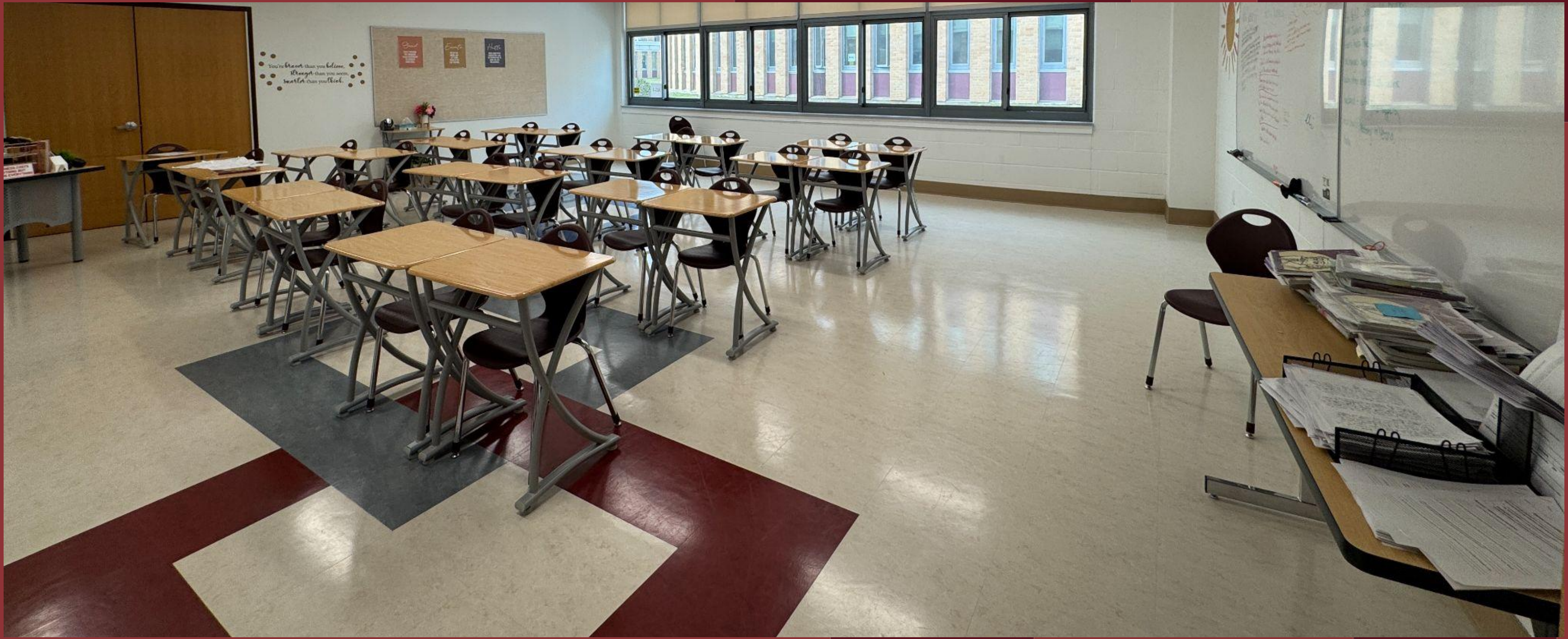
25/26 Current Year Budget Adjustments

- 8.2 FTE Teacher Aides for 1:1 Supplemental Services (Added to Budget in September)

26/27 Projected New Positions

- 0.5 FTE Middle School Teachers (Music, Foreign Language)
- 1.2 FTE High School Teachers (English, Science, Math, Special Education)
- 1.0 FTE Teaching Assistant for New Special Education Program
- 1.0 FTE Teacher Aide for New Special Education Program

Total New Positions for 26/27 Budget - 11.9 FTE



Facilities & Bond Update

HARRISON CENTRAL SCHOOL DISTRICT · EQUITY · ACCESS · ADAPTABILITY · RIGOR

Capital Budget Facilities Projects 2026-2027

- Security Upgrades to Lockdown Infrastructure and Door Coordination
- Classroom Renovations & Gym Floor Upgrades
- Electric Switchgear and Breaker Upgrades - HHS
- Parsons School Boiler Upgrades - Supplemental Allocation
- Heating/Ventilation/Cooling (HVAC) Building Management System Upgrades
- Sound/Lighting Improvements
- Athletic Field Drainage Upgrades - LMK
- LMK Boiler Upgrades - Initial Allocation

Total Budget: $1,866,205

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 Classroom & Cafeteria Addition
- Harrison Ave Classroom Addition/Library/Arts wing
- Preston Classroom Addition/ Arts wing/Secure Entrance

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

Our Budget Plan

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**
	$128,763,048
PILOTS (payments in lieu of taxes) – 2025-26	**+$ 2,637,383**
Court Orders Tax Levy	**- $ -0-**
Capital Tax Levy for 2025-26	**- $ 4,581,454**
Adjusted Prior Year Levy	**$126,818,977**
Allowable CPI Growth (Actual CPI is 2.63%)	**2.00%**
	$129,355,355
PILOTS Receivable in 2026-27	**-$ 2,731,100**
Capital Tax Levy for 2026-27	**+$ 5,614,923**

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%**

Employee Benefits & Operational Expenses

Instructional/Employee Costs

- Employee Salary Costs: +$2.07M (2.68%)
  - (Inclusive of 11.9 New Positions)
- Teacher & Employee Retirement Plans: -$492,434 (-6%)
- Health Insurance: +$1.7M (7.8%)
- Tuition for Outplaced Students, Related Services (OT/PT/Nursing): +$56,919 (1.5%)

Operational Costs

- Transportation: +$338,408 (3.6%)
- Electricity & Other Utilities: +$94,407 (5.5%)
- Liability/Property/Student Accident Insurance: +$76,026 (13%)
- Debt Service for Bond Projects: +$1,593,381 (46%)

Total 26-27 Budget Change: $5,708,844 (+3.9%)

2026-2027 Final Expenditure Budget

Year	Program	Administrative	Capital	Total
2025/26 Actual	$113,610,892	$16,783,723	$16,042,370	$146,436,985
2026/27 Final	$117,031,946	$17,380,901	$17,732,982	$152,145,829
% Change	3.0%	3.6%	5.6%	3.9%

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

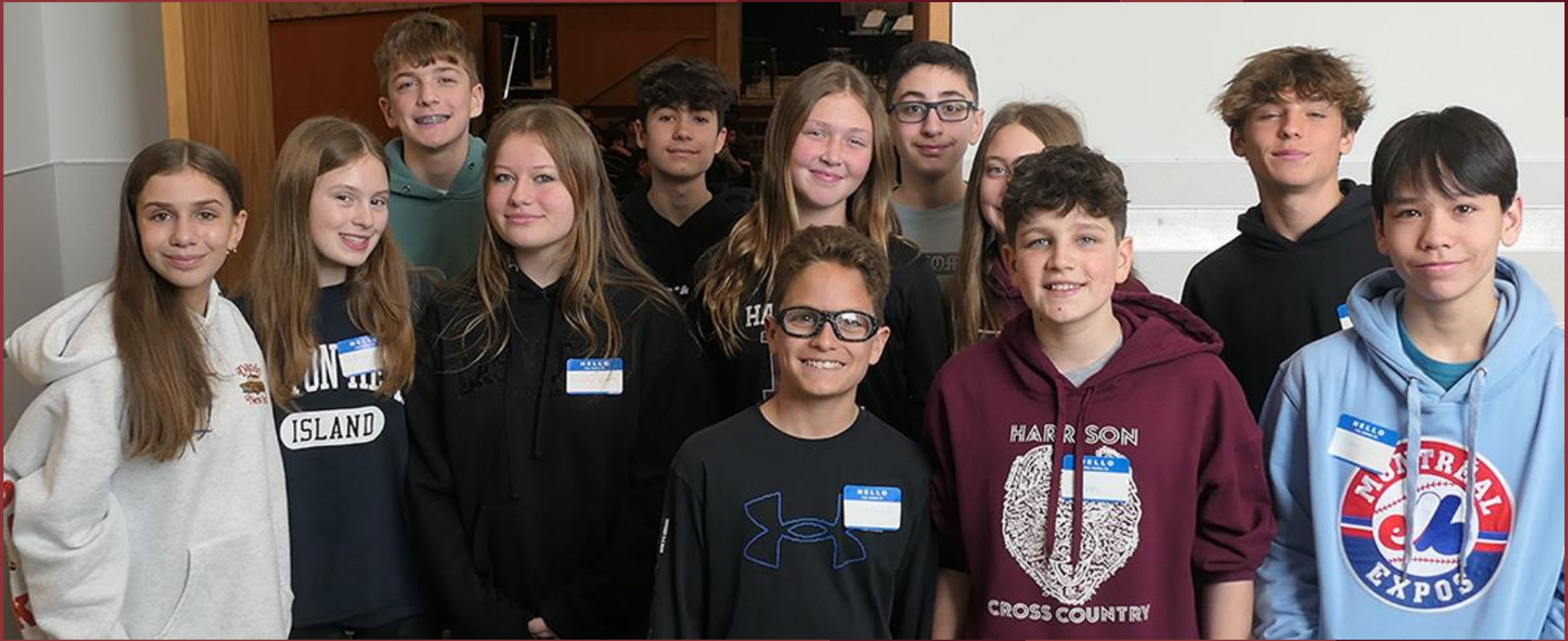
2026/27 Revenue Budget

	2025/26	2026/27	Change
Real Property Taxes	$127,551,309	$132,239,178	$ 4,687,869
PILOT Payments	$ 2,637,383	$ 2,731,100	$ 93,717
Sales Tax	$ 2,950,000	$ 3,125,000	$ 175,000
Charges for Services	$ 486,500	$ 496,500	$ 10,000
Miscellaneous (Interest Income)	$ 2,317,500	$ 2,326,500	$ 9,000
State Aid	$ 7,037,358	$ 7,308,780	$ 271,422
Foundation Aid	$ 3,638,042	$ 3,710,803	$ 72,761
Public Excess Cost Aid	$ 185,967	$ 189,483	$ 3,516
Private Excess Cost Aid	$ 767,188	$ 778,000	$ 10,812
Transportation Aid	$ 522,217	$ 532,513	$ 10,296
Building Aid	$ 339,439	$ 408,883	$ 69,444
BOCES Aid	$ 1,225,000	$ 1,325,000	$ 100,000
Categorical Aid	$ 359,505	$ 364,098	$ 4,593
Use of Fund Balance	$ 3,456,935	$ 3,918,771	$ 461,836
Total Revenue	**$146,436,985**	**$152,145,829**	**$ 5,708,844**

Projected Tax Rate Analysis

	25-26	26-27	% Change
Tax Levy	$127,551,309	$132,239,178	+3.68%*
Assessments	$137,085,373	$137,183,571	+.07%**
Estimated Tax Rate	$1,009.54	$1,045.77	+3.59%**

* Within the Tax Cap Levy Limit
**Town of Harrison, based on current information from Assessor's Office, Subject to Change



Long Term Planning

History of Tax Levy Increases Vs. CPI

Fiscal Year	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	Average
Tax Levy Increase	3.38%	2.29%	2.10%	1.89%	2.85%	1.79%	4.49%	3.10%	3.68%	2.84%
CPI Increase	2.13%	2.44%	1.81%	1.23%	4.71%	8.00%	4.12%	2.95%	2.63%	3.33%
True Value Tax Rate	$12.71	$12.92	$12.64	$13.17	$13.04	$12.18	$11.48	$11.41	$12.05	$12.40

AAA
S&P Global Ratings

- 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 15 years in a row
- Harrison CSD has the third lowest true value tax rate among Westchester Schools

True Value Tax Rate Comparison (2025 Data)

School District	True Value Tax Rate	Rank
Dobbs Ferry	20.71	39
Edgemont	20.62	38
Ardsley	20.44	37
Irvington	19.90	36
Ossining	19.86	35
Hastings	19.60	34
Tarrytown	19.33	33
Lakeland	19.09	32
Blind Brook	19.08	31
Briarcliff	19.04	30
Peekskill	18.48	29
North Salem	18.30	28
Yorktown	18.27	27

School District	True Value Tax Rate	Rank
Somers	18.21	26
Pleasantville	18.07	25
Chappaqua	17.94	24
White Plains	17.26	23
Valhalla	17.19	22
Pelham	17.05	21
Elmsford	16.95	20
Mt. Pleasant	16.79	19
New Roch	16.74	18
Tuckahoe	16.67	17
Katonah	16.22	16
Croton	16.00	15
Mt. Vernon	15.82	14

School District	True Value Tax Rate	Rank
Port Chester	15.43	13
Eastchester	15.31	12
Hen Hud	14.62	11
Rye Neck	14.57	10
Greenburgh	14.56	9
Bedford	13.71	8
Scarsdale	13.61	7
Bronxville	13.11	6
Byram Hills	12.79	5
Mamaroneck	12.64	4
Harrison	11.48	3
Rye City	9.59	2
Pocantico	8.48	1

Budget Vote

School Budget Vote and Trustee Election

Tuesday, May 19, 2026
7 am to 9 pm

At Your Neighborhood Elementary School