

## Hudson City School District 2023-2024 Proposed Budget

Budget Account	Description	Enacted 22-23 Budget	Proposed 23-24 Budget	Dollar Difference	Percent Change
Code 1010 - The Board of Education is empowered under law to provide for the education of the children of the District, establish policy, adopt a budget, levy taxes and meet all of the requirements under State law. Each of the seven members of the Board is elected by the public for three-year terms. School board members do not receive compensation for their services					
1010-4xx-00-000	BOE- CONTRACTUAL & Materials/Supplies	8,500.00	14,080.00	5,580.00	65.65%
<b>1010 Board Of Education</b>		<b>8,500.00</b>	<b>14,080.00</b>	<b>5,580.00</b>	<b>65.65%</b>
Code 1040 - The District Clerk is a school district officer appointed by the Board of Education and is responsible for attending all public meetings of the Board of Education and keeping minutes of the proceedings of such meetings. The Clerk also handles all correspondence on behalf of the Board of Education and serves as the records access officer of the District.					
1040-160-00-000	BOARD CLERK SALARIES	6,000.00	6,000.00	-	0.00%
<b>1040 District Clerk</b>		<b>6,000.00</b>	<b>6,000.00</b>	<b>-</b>	<b>0.00%</b>
Code 1060 - District Meeting - A District Meeting is the form set down by State Education Law for the purpose of providing the public the opportunity to participate in the Annual District Election and Budget Vote. The results of the election determine the makeup of the Board of Education and the Budget Vote determines the amount of monies available for the operation of the school district.					
1060-4xx-00-000	DISTRICT MEETING CONTRACT	13,200.00	13,750.00	550.00	4.17%
<b>1060 District Meeting</b>		<b>13,200.00</b>	<b>13,750.00</b>	<b>550.00</b>	<b>4.17%</b>
Code 1240 - Chief School Administrator - The Superintendent of Schools is appointed by the Board of Education and serves as the chief executive officer of the District. The Superintendent supports the mission, vision and core values of the District, and leads the design and implementation of the District plan. This code also includes salary and expenses of the Superintendents support staff.					
1240-1xx-00-000	CSA SALARY	261,100.00	266,322.00	5,222.00	2.00%
1240-400-00-000	CSA CONTRACTUAL EXPENSE	27,000.00	27,000.00	-	0.00%
1240-450-00-000	MATERIALS & SUPPLIES	2,700.00	2,700.00	-	0.00%
<b>1240 Chief School Administrator</b>		<b>290,800.00</b>	<b>296,022.00</b>	<b>5,222.00</b>	<b>1.80%</b>
Code 1310 - Business Administration - The Office of Business Administration is responsible for administration and coordination of the business, financial, and related operational activities of the District. Included within this code is the processing of payroll for all District employees, as well as the functions performed under codes 1320, 1325, 1330, and 1345 below.					
1310-1xx-00-000	BUSINESS OFFICE SALARY	333,300.00	295,994.00	(37,306.00)	-11.19%
1310-4xx-00-000	CONTRACTUAL, MATERIALS /SUPPLIES and BOCES	184,500.00	231,600.00	47,100.00	25.53%
<b>1310 Business Administration</b>		<b>517,800.00</b>	<b>527,594.00</b>	<b>(419,506.00)</b>	<b>1.89%</b>
Code 1320 - Auditing - On behalf of the Board of Education, an internal claims auditor reviews and audits all payment requests for accuracy and compliance with the law. In addition, independent auditors serve in the roles of internal and external auditors, as required by law. The internal auditors perform a risk management analysis and efficiency overview of the various departments of the District. The external auditors prepare an annual report of the District's financial records of all District funds					
1320-400-00-000	EXTERNAL AUDITOR	30,750.00	30,750.00	250.00	0.81%
<b>1320 Auditing</b>		<b>30,750.00</b>	<b>30,750.00</b>	<b>250.00</b>	<b>0.81%</b>

Code 1325 - District Treasurer - The District Treasurer has the legal responsibility of overseeing all aspects of the District's cash management. Duties include approval of all cash disbursements via payroll or purchase order, record keeping of all cash receipts, proper investment of District funds, borrowing of funds when needed, monthly bank reconciliations, cash flow analyses, debt service management, and other related functions. The Treasurer also prepares monthly reports that are submitted to the Board of Education.

1325-160-00-000	TREASURER SALARY	61,500.00	63,345.00	1,845.00	3.00%
1325-4xx-00-000	CONTRACTUAL AND MATERIALS & SUPPLIES	3,000.00	3,500.00	500.00	16.67%
<b>1325 Treasurer</b>		<b>64,500.00</b>	<b>66,845.00</b>	<b>2,345.00</b>	<b>3.64%</b>

Code 1330 - Tax Collector - The Tax Collector is responsible for the billing and collection of school taxes for the District. Taxes are collected from four municipalities; the City of Hudson, The Town of Claverack, the Town of Ghent, the Town of Greenport, Town of Livingston, Town of Stockport, and Town of Taghkanic. The Tax Collector also works closely with these various municipalities in reference to Payments in Lieu of Taxes (PILOTs), reassessment of properties, and tax certiorari proceedings.

1330-160-00-000	SALARY TAX COLLECTOR	10,000.00	7,500.00	(2,500.00)	-25.00%
1330-4xx-00-000	CONTRACTUAL AND MATERIALS & SUPPLIES	6,630.00	9,000.00	2,370.00	35.75%
<b>1330 Tax Collector</b>		<b>16,630.00</b>	<b>16,500.00</b>	<b>(130.00)</b>	<b>-0.78%</b>

Code 1345 - Purchasing - We use Questar to help with getting public bids for paper.

1345-490-00-000	BOCES-COOP PURCHASING	600.00	550.00	(50.00)	-8.33%
<b>1345 Purchasing</b>		<b>600.00</b>	<b>550.00</b>	<b>(50.00)</b>	<b>-8.33%</b>

Code 1420 - Legal - The District retains the firm of Thomas Drohan Waxman Petigrow & Mayle, LLP for general legal services such as contract review, attendance at Board meetings, policy review, personnel matters, legislation regarding students with disabilities, employment issues, and contract negotiations with the various bargaining units of the District.

1420-400-00-000	CONTRACTUAL EXPENSE	80,000.00	80,000.00	-	0.00%
<b>1420 Legal</b>		<b>80,000.00</b>	<b>80,000.00</b>	<b>-</b>	<b>0.00%</b>

Code 1430 - Personnel - The Office of Human Resources is responsible for the recruitment, hiring, development and retention of over 350 employees, including full-time, part-time and substitute staff. The office also ensures compliance with collective bargaining agreements and proper administration of personnel practices for both certified and classified employees.

1430-160-00-000	NON-INSTRUCTIONAL	237,100.00	96,284.00	(140,816.00)	-59.39%
A1430-4XX-00-000	CONTRACTUAL , MATERIALS & SUPPLIES and BOCES Services	20,400.00	20,602.00	202.00	0.99%
<b>1430 Personnel</b>		<b>257,500.00</b>	<b>116,886.00</b>	<b>(140,614.00)</b>	<b>-54.61%</b>

Code 1480 - Public Information and Services - Currently the district purchases a service through Questar III which gives us a Public information specialist for 3 days a week and this individual is responsible for the preparation and dissemination of information to the community, staff and media. This is done through a variety of mediums, including electronic newsletters, press releases, Facebook, Twitter and the District website.

1480-4xx-00-000	BOCES- WEB SITE DESIGN AND COMMUNICATIONS	78,900.00	128,300.00	49,400.00	62.61%
<b>1480 Public Information and Services</b>		<b>78,900.00</b>	<b>128,300.00</b>	<b>49,400.00</b>	<b>62.61%</b>

Code 1620 - Operation of Plant - This code includes the costs of utilities, custodial, and security expenses for the District.

1620-1xx-xx-000	SALARIES	972,400.00	974,806.00	2,406.00	0.25%
1620-4xx-00-000	CONTRACTUAL AND MATERIALS & SUPPLIES	720,500.00	798,000.00	77,500.00	10.76%

<b>1620 Operation of Plant</b>		<b>1,692,900.00</b>	<b>1,772,806.00</b>	<b>79,906.00</b>	<b>4.72%</b>
Code 1621 - Maintenance of Plant - This code includes the cost of grounds and maintenance personnel to oversee the physical plant needs of the District's buildings, as well as our athletic facilities. The department also oversees certain maintenance contracts and ensures compliance with mandated inspections.					
1621-1xx-00-000	SALARIES	500,200.00	621,000.00	120,800.00	24.15%
1621-200-00-000	EQUIPMENT	20,000.00	60,000.00	40,000.00	200.00%
1621-4xx-00-000	CONTRACTUAL AND MATERIALS & SUPPLIES	380,000.00	459,750.00	79,750.00	20.99%
<b>1621 Maintenance of Plant</b>		<b>900,200.00</b>	<b>1,140,750.00</b>	<b>240,550.00</b>	<b>26.72%</b>
Code 1680 - Central Data Processing - This section of the budget provides funds for Software purchased through NERIC.					
1680-490-00-000	BOCES-ESCHOOL,IEP DIRECT	328,000.00	409,000.00	81,000.00	24.70%
<b>1680 Central Data Processing</b>		<b>328,000.00</b>	<b>409,000.00</b>	<b>81,000.00</b>	<b>24.70%</b>
Code 1910 - Unallocated Insurance - In order to protect its assets, the District maintains a comprehensive insurance program that includes a policy that protects against general liability, fire and theft. There is also a boiler and machinery policy, an overarching umbrella policy, and student accident coverage					
1910-400-00-000	UNALLOCATED INSURANCE	150,000.00	150,000.00 -		0.00%
<b>1910 Unallocated Insurance</b>		<b>150,000.00</b>	<b>150,000.00 -</b>		<b>0.00%</b>
Code 1920 - School Association Dues - This code includes membership fees to organizations that serve the District as a whole.					
1920-400-00-000	SCHOOL ASSOCIATION DUES	15,000.00	15,000.00 -		0.00%
<b>1920 School Association Dues</b>		<b>15,000.00</b>	<b>15,000.00 -</b>		<b>0.00%</b>
Code 1981 - BOCES Administrative Cost - This is the Administrative cost for our local BOCES Questar III. The cost is distributed amongst component districts based on RAWDA counts					
1981-490-00-000	BOCES-ADMINISTRATION,RENT	425,400.00	441,500.00	16,100.00	3.78%
<b>1981 BOCES Administrative Costs</b>		<b>425,400.00</b>	<b>441,500.00</b>	<b>16,100.00</b>	<b>3.78%</b>
Code 2010 Curriculum Development and Supervision - These are the budget codes for the office of School Improvement. The Office of school improvement are responsible for Community schools, curriculum and development, and districtwide professional development.					
2010-1xx-00-000	SALARIES	316,100.00	406,394.00	90,294.00	28.57%
2010-4xx-00-000	CONTRACTUAL , MATERIALS & SUPPLIES and BOCES SERVICES	258,500.00	168,500.00	(90,000.00)	-34.82%
<b>2010 Curriculum Devel and Suprvsn</b>		<b>574,600.00</b>	<b>574,894.00</b>	<b>294.00</b>	<b>0.05%</b>
Code 2020 - Supervision-Regular School - This code represents the building administrators who provide leadership and overall support for students' academic achievement and success. Building administrators are instructional leaders responsible for each and every student, and for supporting the District's mission, vision and core values. They supervise the staff within their buildings, provide support for curriculum and instruction, and ensure student safety, discipline and guidance.					
2020-1xx-xx-xxx	SALARIES	1,554,100.00	1,579,950.00	25,850.00	1.66%
2020-4xx-xx-xxx	CONTRACTUAL AND MATERIALS & SUPPLIES	88,000.00	96,300.00	8,300.00	9.43%
<b>2020 Supervision-Regular School</b>		<b>1,642,100.00</b>	<b>1,676,250.00</b>	<b>131,000.00</b>	<b>7.98%</b>

Code 2070 Inservice Training-Instruction - These are professional development and teacher coaches through BOCES.

2070-490-00-000	BOCES-STAFF DEVEL./MODEL	144,600.00	160,000.00	15,400.00	10.65%
<b>2070 Inservice Training-Instruction</b>		<b>144,600.00</b>	<b>160,000.00</b>	<b>15,400.00</b>	<b>10.65%</b>

Code 2110 - Teaching-Regular School - Every child deserves a high quality education, and code 2110 provides the resources to do so. This code includes our elementary and secondary teachers and teaching assistants, security staff, instructional resources, materials and supplies.

2110-1xx-xx-xxx	SALARIES	11,649,200.00	11,032,164.00	(617,036.00)	-5.30%
2110-4xx-xx-xxx	CONTRACTUAL , MATERIALS & SUPPLIES, TEXTBOOKS and BOCES SERVICES	701,104.00	710,250.00	9,146.00	1.30%
<b>2110 Teaching-Regular School</b>		<b>12,350,304.00</b>	<b>11,742,414.00</b>	<b>(610,220.00)</b>	<b>-4.94%</b>

Code 2250 - Program for Students with Disabilities - The educational needs of classified students and students with 504 plans are addressed through a variety of programs and services. These programs and services must be provided in the least restrictive setting possible, whether that be in-district, in a BOCES program, or in a private residential or non-residential program.

2250-1xx-xx-xxx	SALARIES	4,628,300.00	4,763,577.00	135,277.00	2.92%
2250-200-00-000	EQUIPMENT	2,000.00	2,000.00 -		0.00%
2250-4xx-00-000	CONTRACTUAL AND MATERIALS & SUPPLIES	175,000.00	180,000.00	5,000.00	2.86%
2250-47x-00-000	PRIVATE PLACEMENT - TUITI	1,929,000.00	2,150,000.00	221,000.00	11.46%
2250-4xx-00-000	TEXTBOOKS AND BOCES SERVICES	1,596,200.00	1,469,000.00	(127,200.00)	-7.97%
<b>2250 Prg For Sdnts w/Disabil-Med Eligible</b>		<b>8,330,500.00</b>	<b>8,564,577.00</b>	<b>234,077.00</b>	<b>2.81%</b>

Code 2280 - Occupational Education - This program provides for the education and training of our students in vocational and technical skills. Its purpose is to prepare students to directly enter the workforce in the trade of their choice.

2280-490-00-000	BOCES-VOTEC & CTE	682,700.00	709,000.00	26,300.00	3.85%
<b>2280 Occupational Education(Grades 9-12)</b>		<b>682,700.00</b>	<b>709,000.00</b>	<b>26,300.00</b>	<b>3.85%</b>

Code 2340 Employment Prep - This code is for students in the Jail and GED program

2340-490-00-000	BOCES SERVICES	60,700.00	60,700.00 -		0.00%
<b>2340 Employment Prep Prog</b>		<b>60,700.00</b>	<b>60,700.00 -</b>		<b>0.00%</b>

Code 2610 - School Library & AV - School libraries provide resources to enhance and enrich the curriculum. In addition, library skills such as independent study, research, and exposure to a variety of multi-media and technology resources is available.

2610-1xx-xx-xxx	SALARIES	230,300.00	238,218.00	7,918.00	3.44%
2610-200-00-000	EQUIPMENT- A/V & LIBRARY	2,000.00	2,000.00 -		0.00%
2610-4xx-xx-xxx	CONTRACTUAL , MATERIALS & SUPPLIES and BOCES Services	86,400.00	87,400.00	1,000.00	1.16%
<b>2610 School Library &amp; AV</b>		<b>318,700.00</b>	<b>327,618.00</b>	<b>8,918.00</b>	<b>2.80%</b>

Code 2620 - Educational Television - This line is for BOCES services for online learning

2620-490-00-000	EDUCATIONAL TECHNOLOGY Programs	8,100.00	8,100.00	-	0.00%
<b>2620 Educational Television</b>		<b>8,100.00</b>	<b>8,100.00</b>	<b>-</b>	<b>0.00%</b>

Code 2630 - Computer Assisted Instruction - Similar to code 1680, this code provides funds for technology needs, including computers and software, but this code is specific to the instruction of students.

2630-1xx-00-000	SALARIES	223,548.00	273,368.00	49,820.00	22.29%
2630-200-00-000	EQUIPMENT	162,000.00	175,000.00	13,000.00	8.02%
2630-4xx-00-000	CONTRACTUAL , MATERIALS & SUPPLIES and BOCES SERVICES	780,385.00	790,000.00	9,615.00	1.23%
<b>2630 Computer Assisted Instruction</b>		<b>1,165,933.00</b>	<b>1,238,368.00</b>	<b>72,435.00</b>	<b>6.21%</b>

Code 2810 - Guidance-Regular School - The Guidance Department provides a comprehensive counseling and educational program designed to support students through addressing academic, social and emotional needs.

2810-1xx-xx-xxx	SALARIES	522,530.00	636,420.00	113,890.00	21.80%
2840-4xx-xx-xxx	CONTRACTUAL AND MATERIALS & SUPPLIES	10,400.00	10,400.00	-	0.00%
<b>2810 Guidance-Regular School</b>		<b>532,930.00</b>	<b>646,820.00</b>	<b>113,890.00</b>	<b>21.37%</b>

Code 2815 - Health Services-Regular School - The Health Services Department is responsible for the visual and auditory tests, preparation and maintenance of health records, and the provision of first aid and emergency treatment to students.

2815-1xx-xx-xxx	SALARIES	238,700.00	214,224.00	(24,476.00)	-10.25%
2815-4xx-xx-xxx	CONTRACTUAL AND MATERIALS & SUPPLIES	93,450.00	93,450.00	-	0.00%
<b>2815 Health Srvcs-Regular School</b>		<b>332,150.00</b>	<b>307,674.00</b>	<b>(24,476.00)</b>	<b>-7.37%</b>

Code 2820 - Psychological Services-Regular School - Psychologists are responsible for mandated screenings and evaluations to identify student disabilities, and provide school counseling as mandated by a student's Individualized Education Plan, 504 Accommodation Plan, as well as crisis-related counseling.

2820-1xx-xx-xxx	SALARIES	549,067.00	566,514.00	17,447.00	3.18%
2820-4xx-00-000	CONTRACTUAL AND MATERIALS & SUPPLIES	3,500.00	4,000.00	500.00	14.29%
<b>2820 Psychological Srvcs-Reg Schl</b>		<b>552,567.00</b>	<b>570,514.00</b>	<b>17,947.00</b>	<b>3.25%</b>

Code 2825 - Social Work Services-Regular School - The school social worker develops positive relationships with families as a means of facilitating social and academic supports for students. The social

2825-150-xx-xxx	SALARIES	332,824.00	416,062.00	83,238.00	25.01%
<b>2825 Social Work Services - Regular School</b>		<b>332,824.00</b>	<b>416,062.00</b>	<b>83,238.00</b>	<b>25.01%</b>

Code 2850 - Co-Curricular Activities-Regular School - Costs related to various students activities.

2850-150-xx-xxx	SALARIES	46,000.00	46,300.00	300.00	0.65%
<b>2850 Co-Curricular Activ-Reg Schl</b>		<b>46,000.00</b>	<b>46,300.00</b>	<b>300.00</b>	<b>0.65%</b>

Code 2855 - Interscholastic Athletics-Regular School - This program is an important part of the secondary school physical education curriculum. Its main purpose is to meet the needs and interests of

2855-1xx-xx-xxx	SALARIES	173,000.00	170,000.00	(3,000.00)	-1.73%
2855-4xx-xx-xxx	CONTRACTUAL AND MATERIALS & SUPPLIES	101,500.00	115,500.00	14,000.00	0.00%

<b>2855 Interscholastic Athletics-Reg Schl</b>		<b>274,500.00</b>	<b>285,500.00</b>	<b>11,000.00</b>	<b>4.01%</b>
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Code 5510 - District Transportation Services - This code includes the administrative costs associated with student transportation, including District staff and routing software.

5510-160-00-000	NON-INSTRUCTIONAL SALARIE	8,800.00	8,800.00	-	0.00%
5510-400-00-000	CONTRACTUAL	4,800.00	4,800.00	-	0.00%
5510-450-00-000	MATERIALS & SUPPLIES	400.00	400.00	-	0.00%
<b>5510 District Transportation Services</b>		<b>14,000.00</b>	<b>14,000.00</b>	<b>-</b>	<b>0.00%</b>

Code 5540 - Contract Transportation - The District contracts with five separate bus companies to provide transportation services to our students within the parameters as established by New York State law and Board of Education policy

5540-400-00-xxx	CONTRACT TRANSPORTATION	3,760,000.00	4,050,000.00	290,000.00	7.71%
<b>5540 Contract Transportation-Med Eligible</b>		<b>3,760,000.00</b>	<b>4,050,000.00</b>	<b>290,000.00</b>	<b>7.71%</b>

Code 7140 - Recreation - These codes are for supplies and staffing for the pool.

7140-160-00-000	NON-INSTRUCTIONAL SALARIE	27,065.00	35,000.00	-	0.00%
7140-400-00-000	CONTRACTUAL	1,000.00	1,000.00	-	0.00%
7140-450-00-000	MATERIALS & SUPPLIES	2,000.00	2,500.00	-	0.00%
<b>7140 Recreation</b>		<b>30,065.00</b>	<b>38,500.00</b>	<b>-</b>	<b>0.00%</b>

Code 90 - Employee Benefits: These codes include payments to the New York Retirement Systems, social security, workmen's compensation, unemployment and health insurance. These are required by law and the collective bargaining agreements.

9010-800-00-000	STATE RETIREMENT	-	-	-	0.00%
9020-800-00-000	TEACHER RETIREMENT	1,834,800.00	1,875,000.00	40,200.00	2.19%
9030-800-00-000	SOCIAL SECURITY	1,717,193.00	1,825,000.00	107,807.00	6.28%
9040-800-00-000	WORKMENS COMP.	-	-	-	0.00%
9050-800-00-000	UNEMPLOYMENT INSURANCE	-	-	-	0.00%
9060-8xx-xx-xxx	HEALTH BENEFITS	8,714,000.00	8,895,200.00	181,200.00	2.08%
<b>90 Employee Benefits</b>		<b>12,265,993.00</b>	<b>12,595,200.00</b>	<b>329,207.00</b>	<b>2.68%</b>

Code 97 - Debt Service - This is the current amount of principal and interest due on capital bonds

9711-600-00-000	PRINCIPAL	3,740,000.00	3,815,000.00	75,000.00	2.01%
9711-700-00-000	INTEREST	1,409,078.00	1,260,706.00	(148,372.00)	-10.53%
<b>97 Debt Service</b>		<b>5,149,078.00</b>	<b>5,075,706.00</b>	<b>(73,372.00)</b>	<b>-1.42%</b>

Code 9901 - Transfers to Other Funds - Transfers to Special Aid include the local share of the summer school program for students with disabilities. Transfers to capital is to pay for our capital project at

9901-950-00-000	TRANSFER TO FEDERAL FUND	80,000.00	75,000.00	(5,000.00)	-6.25%
9950-900-00-000	TRANSFER TO CAPITAL FUND	600,000.00	100,000.00	(500,000.00)	-83.33%
<b>9901 Transfer to Other Funds</b>		<b>680,000.00</b>	<b>175,000.00</b>	<b>(505,000.00)</b>	<b>-74.26%</b>