



- Budget Background and Philosophy
- Student Enrollment Numbers
- Staffing Numbers
- Class Size
- Three Part Budget as presented for 25-26
- Fund Balance
- Projected State Aid
- Tax Levy

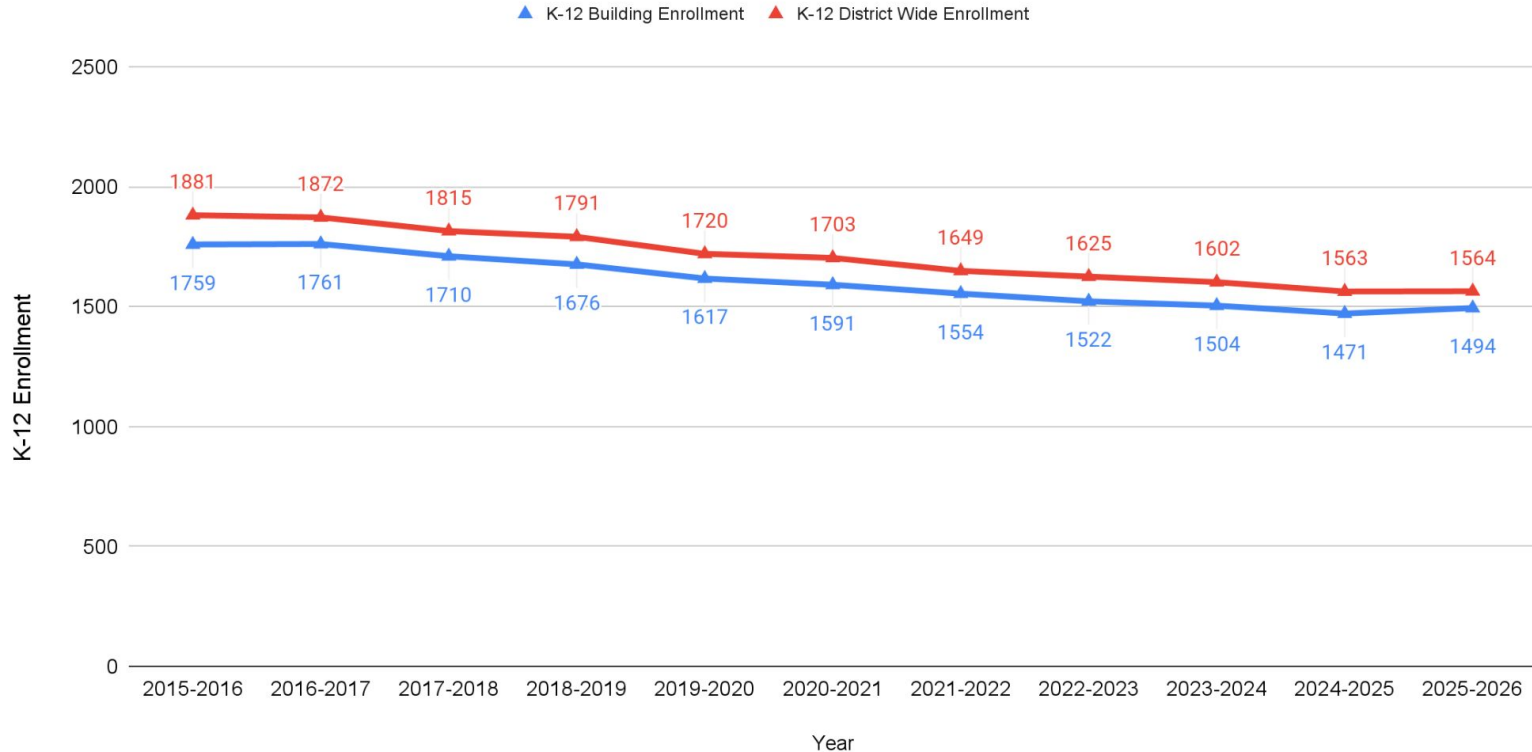
# Budget Background and Philosophy



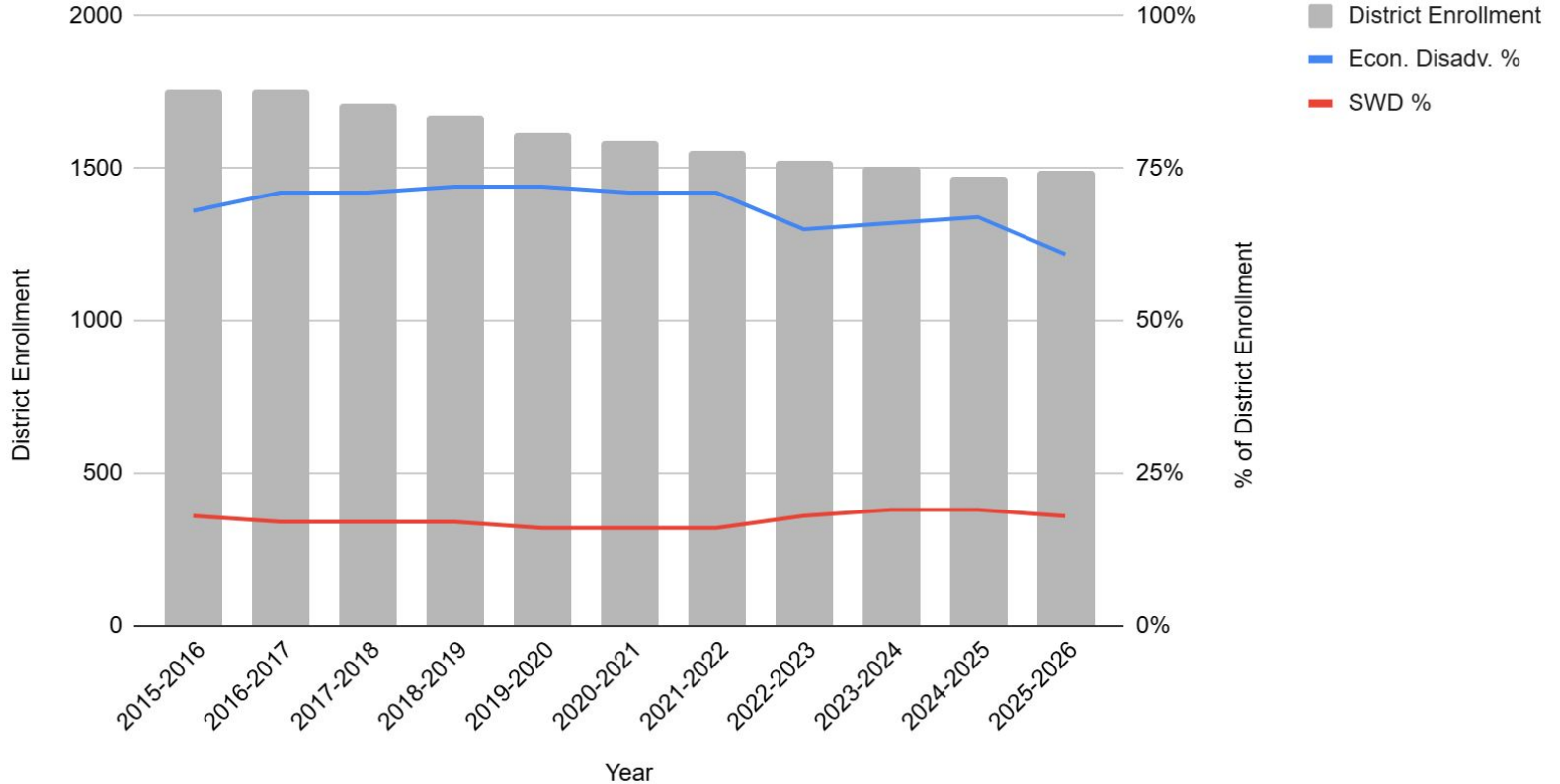
- 25-26 and Before Budget Development
- Covid
- Grants
- Staffing
- Tax Levy

Stabilize - Sustain - Strengthen

## Hudson CSD 10 Year Enrollment

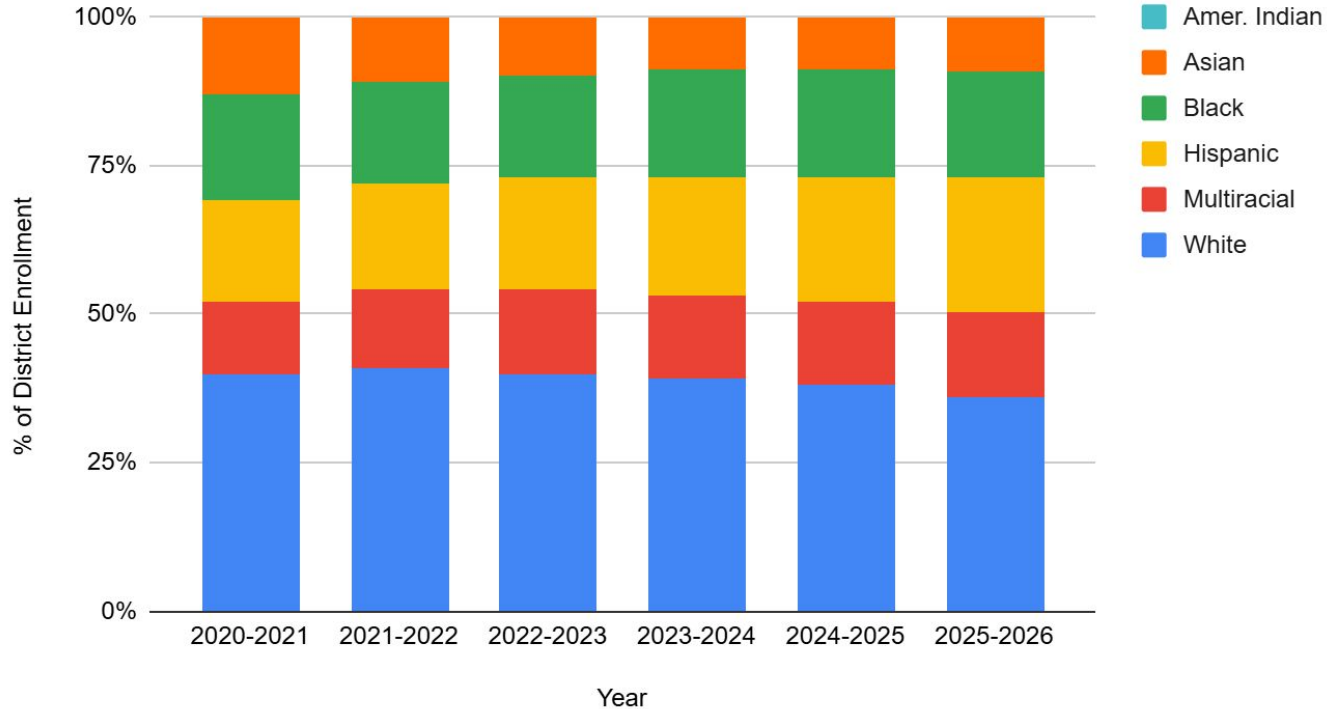


# Student Enrollment Numbers



# Student Enrollment Numbers

## Demographics



# Budget Development 2026-27 - Current Staffing



Building Administrators/Directors	8
Central Office Executive Directors/IT Manager	4
Central Office Support Staff	4
CSEA Clerical	18
CSEA Custodial & Maintenance	29
Food Service	17
HTA	186
IT	3

# Budget Development 2026-27 - Current Staffing



Restorative Staff	2
Long Term Substitutes	4
School Safety Officer	5
Superintendent	1
Teacher Aides	62
Teaching Assistants	19
LPN	3
Monitors	3
Total	368

# Class Size



## 2025-2026 Enrollment (as of 11/25/2025)

Elementary	PK	K	1	2	3	4	5	6
Section 1	16	17	19	19	19	23	23	18
Section 2	17	16	20	16	21	21	22	25
Section 3	16	16	20	17	21	21	22	25
Section 4		16	20	18	21	22	23	29
Section 5		17	21	14	21		22	
Special Class*		10	5	7	10	13	8	7
<b>Total</b>	<b>49</b>	<b>92</b>	<b>105</b>	<b>91</b>	<b>113</b>	<b>100</b>	<b>120</b>	<b>104</b>

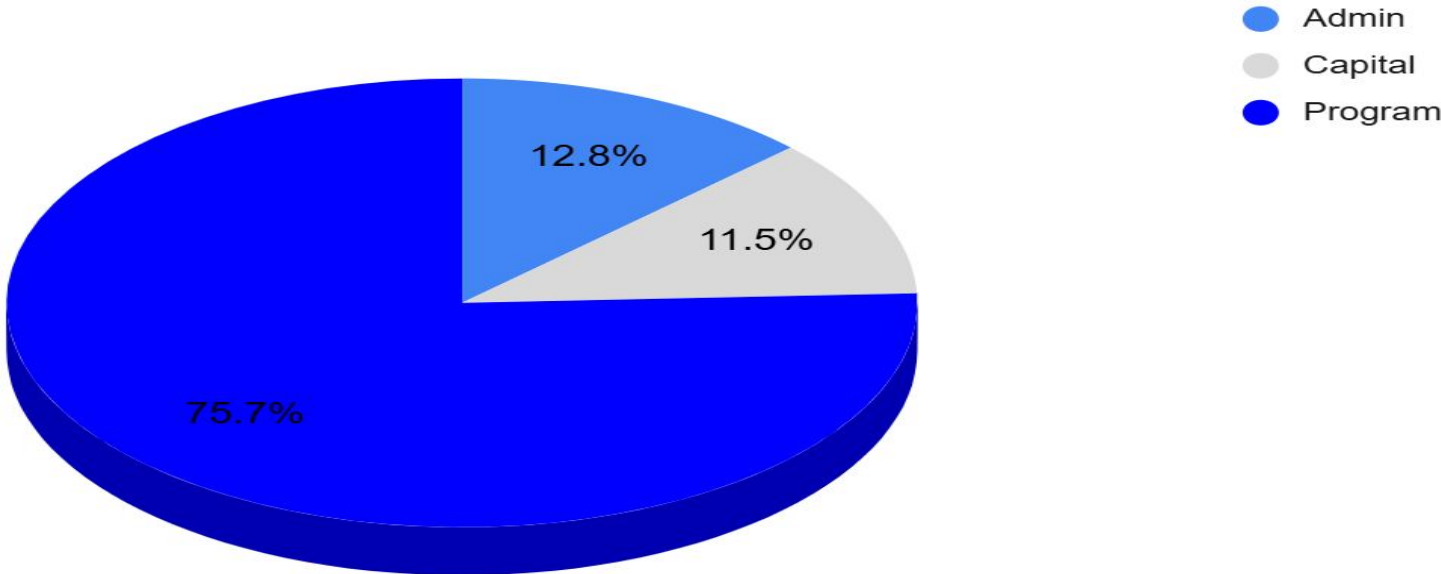
Secondary	7	8	9	10	11	12	14 (Ungraded)
<b>Total</b>	<b>114</b>	<b>103</b>	<b>154</b>	<b>130</b>	<b>92</b>	<b>108</b>	<b>4</b>

By Building	Total							
MCSES	670							
HJHS	321							
HSHS	488							
<b>Total</b>	<b>1479</b>							

# Budget Development 2026-27

Total Budget : \$58, 544,000

2025-26 Three Part Budget



# 25-26 Revenue Projections



Revenue Source	2024-25 Budget	2025-26 Proposed	Change (\$)	Change (%)
Tax Levy	\$ 25,458,028	\$ 26,362,055	\$ 904,027	<b>3.55%</b>
Projected State Aid	\$ 26,939,682	\$ 26,884,411	\$ (55,271)	-0.21%
Utility Tax	\$ 600,000	\$ 600,000	\$ 0	0.00%
Reimbursements & Misc.	\$ 1,245,000	\$ 1,395,000	\$ 150,000	12.05%
Rents, Tuition, PILOTS	\$ 220,000	\$ 220,000	\$ 0	0.00%
Unassigned Fund Balance	\$ 1,139,316	\$ 2,118,772	\$ 979,456	85.9%
Planned use of Reserve	\$ 0	\$963,762	\$963,762	100.00%
<b>Total</b>	<b>\$ 55,602,026</b>	<b>\$ 58,544,000</b>	<b>\$ 2,941,974</b>	<b>5.29 %</b>

# 25-26 State Aid Projections



## 2026-27 PROJECTED AID @ 12/01/2025 VS. 2025-26 CURRENT YEAR AID @ 12/01/2025

<u>PROJECTED STATE AID:</u>	<u>2026-27 SY</u> <u>CL262-2</u> <u>12/1/2025</u>	<u>2025-26 SY</u> <u>CL262-2</u> <u>12/1/2025</u>	<u>\$ Δ</u>	<u>% Δ</u>
FOUNDATION AID	\$18,221,545	\$18,221,545	\$0	0.00%
CHARTER SCHOOL TRANSITIONAL	\$0	\$0	\$0	N/A
HIGH TAX AID	\$218,990	\$218,990	\$0	0.00%
SUMMER TRANSPORTATION AID	\$0	\$0	\$0	N/A
TRANSPORTATION AID W/O SUMMER	\$2,152,153	\$2,238,470	(\$86,317)	(3.86%)
BUILDING AID	\$3,626,770	\$3,826,607	(\$199,837)	(5.22%)
BUILDING REORG INCENTIVE AID	\$634,213	\$683,280	(\$49,067)	(7.18%)
OPERATING REORG INCENTIVE AID	\$0	\$0	\$0	N/A
NON-CMPNT COMPUTER ADMIN AID	\$0	\$0	\$0	N/A
NON-CMPNT CAREER EDN AID	\$0	\$0	\$0	N/A
NON-CMPNT ACADEMIC IMPROVMT AID	\$0	\$0	\$0	N/A
BOCES AID	\$883,596	\$866,750	\$16,846	1.94%
PUBLIC EC HIGH COST AID	\$83,425	\$44,694	\$38,731	86.66%
PRIVATE EXCESS COST AID	\$893,353	\$805,452	\$87,901	10.91%
SOFTWARE AID	\$22,710	\$22,500	\$210	0.93%
LIBRARY MATERIALS AID	\$9,475	\$6,503	\$2,972	45.70%
TEXTBOOK AID	\$92,734	\$92,035	\$699	0.76%
HARDWARE & TECHNOLOGY AID	\$11,997	\$13,050	(\$1,053)	(8.07%)
FULL DAY K CONVERSION AID	\$0	\$0	\$0	N/A
UNIV PREKINDERGARTEN AID	\$499,750	\$467,610	\$32,140	6.87%
SUPPLEMENTAL PUB EXCESS COST	\$0	\$0	\$0	N/A
ACADEMIC ENHANCEMENT AID	\$0	\$0	\$0	N/A
TOTAL AID	\$27,350,711	\$27,507,486	(\$156,775)	(0.57%)

# Fund Balance as of June 2025



Employee Retirement Reserve	\$562,601
Teacher Retirement Reserve	\$312,662
Reserve for Tax Certiorari	\$0
Capital Reserve	\$0
Unemployment Insurance	\$200,000
Employee Benefit Reserve	\$1,047,120
Worker's Compensation	\$1,940,740
Repair Reserve	\$660,000
<b>TOTAL RESERVES</b>	<b>\$4,723,123</b>
Unassigned Fund Balance	\$6,114,700
Fund Balance Assigned to 25-26 Budget	\$2,121,876
<b>Total Fund Balance</b>	<b>\$12,959,699</b>

# 25-26 Expense Projections



Expense Category	2024-25 Budget	2025-26 Proposed	Change (\$)	Change (%)
General Support	\$ 5,383,714	\$ 5,549,424	\$ 165,710	3.08%
Instruction*	\$ 27,584,378	\$ 27,342,161	\$(242,217)	-0.88%
Transportation	\$ 4,192,700	\$ 5,300,593	\$ 1,107,893	26.42%
Employee Benefits**	\$ 13,370,084	\$ 15,401,420	\$ 2,031,336	15.19%
Debt Service	\$ 5,071,150	\$ 4,950,402	\$ (120,748)	-2.38%
	<b>\$ 55,602,026</b>	<b>\$ 58,544,000</b>	<b>\$ 2,941,974</b>	<b>5.29%</b>

Inclusive of General and Special Education programs, BOCES programs

\*\*Inclusive of Health Insurance, Retirement Benefits, Misc. Fringe

## Next Presentation

- Current and projected grants
- BOCES expenses
- Tax levy and historical tax levy
- Projected expense to taxpayers
- Historical revenue and expense
- Long-term reserve forecast
- Facilities budget presentation
- Technology budget presentation

# Questions