

**Hudson City School District  
Budget Presentation #2  
Fiscal Profile 2026-2027  
February 24, 2026**



**HUDSON**  
CITY SCHOOL DISTRICT

-  • **Tax Levy**
-  • **Reserves**
-  • **GRANTS**
-  • **Class Sizes**
-  • **Facilities**
-  • **Instructional Technology**

# Budget Philosophy



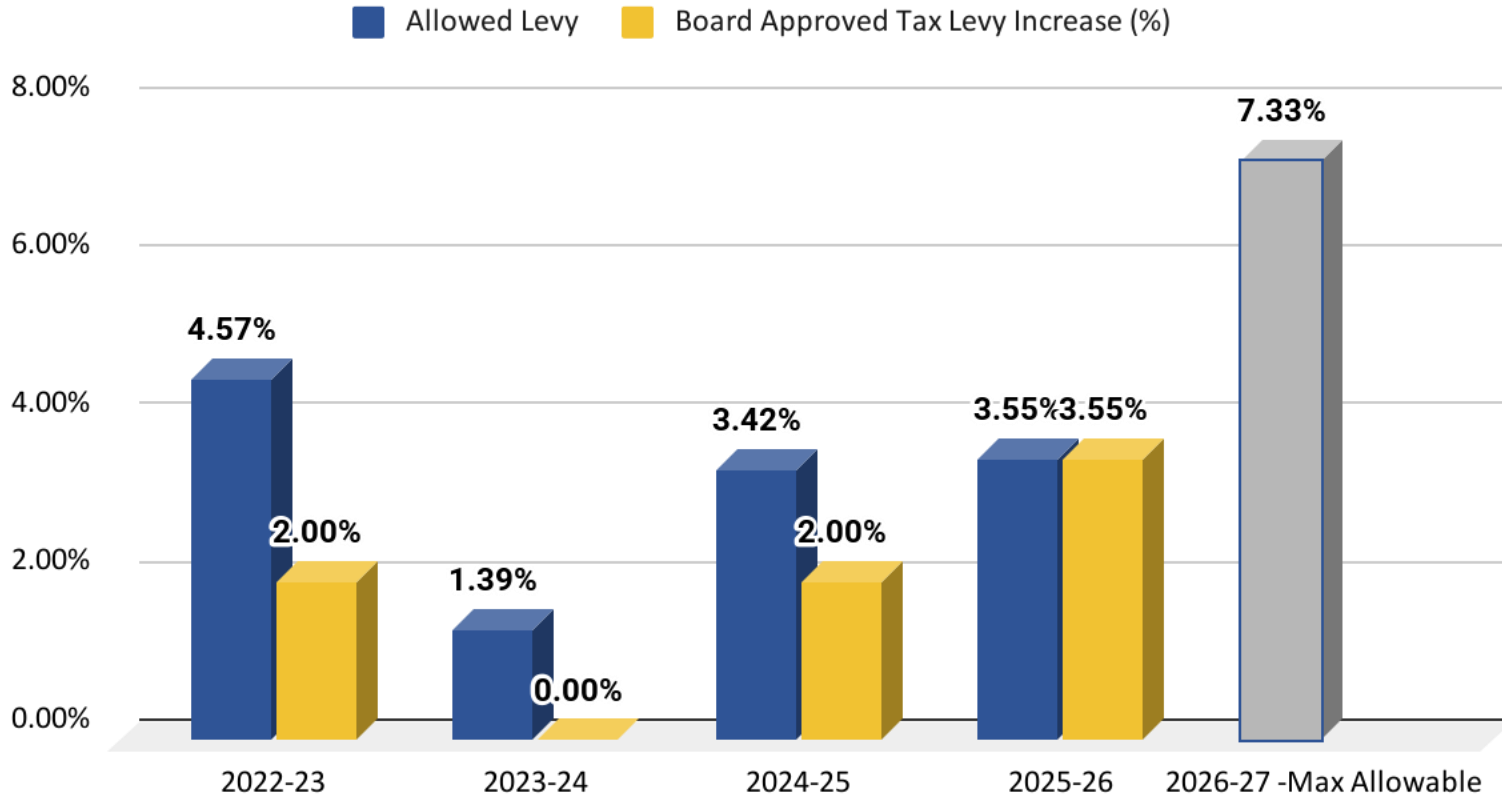
**HUDSON**  
CITY SCHOOL DISTRICT  
Commitment • Vision • Innovation • Excellence • Leadership

## HUDSON CITY SCHOOL DISTRICT



# Tax Levy History

## Tax Levy History



- **Prior Year Tax Levy:** \$26,362,055
- Multiplied by the Tax Base Growth Factor  $\times 1.0184 = \$26,847,117$
- Add Prior-Year PILOTs + \$200,000 = \$27,047,117
- Less Exclusions: Capital - \$117,180

Adjusted Prior Year Levy = \$26,929,937

- Multiplied by the Allowable Levy Growth Factor  $\times 1.02 = \$27,468,536$
- Less Anticipated Upcoming-Year PILOTs  $-\$200,000$

**Tax Cap Formula Growth:** \$906,481 (3.44%)

**Resulting Levy Limit: \$27,268,536**

- **Estimated Levy Limit: \$27,268,536**

## Coming-Year Exemptions:

- Court Orders >5%: \$0
- Capital/Debt/Leases: \$1,024,878
- ERS Exemption Estimate: \$0
- TRS Exemption Estimate: \$0

**Estimated Max Allowable Levy Increase: \$1,931,359 (7.33%)**

**Maximum Levy: \$28,293,414**

# Reserves



Category	2025	2024	2023
Employee Retirement Contributions	\$562,601	\$1,207,214	\$1,787,806
Teacher Retirement Contributions	\$312,662	\$312,662	\$312,662
Unemployment Insurance	\$200,000	\$200,000	\$200,000
Repair	\$660,000	\$660,000	\$715,000
Employee Benefit Accrued Liability	\$1,047,120	\$1,028,786	\$1,028,786
Workers' Compensation	\$1,940,740	\$2,072,611	\$2,403,181
Tax Reduction	\$0	\$553,111	\$555,884
<b>TOTAL RESERVES</b>	<b>\$4,723,123</b>	<b>\$6,034,384</b>	<b>\$7,003,319</b>

# Reserves - Continued



Category	2025	2024	2023
Non-Spendable	-	-	-
Assigned-Encumbrances	\$3,104	\$2,150	\$94,330
Assigned-Other	\$2,118,772	\$1,139,316	\$1,139,316
Unassigned	\$6,114,700	\$4,615,924	\$3,793,489
<b>TOTAL FUND BALANCE &amp; RESERVES</b>	<b>\$12,959,699</b>	<b>\$11,791,774</b>	<b>\$12,030,454</b>

NYS 4% guideline - allowable unassigned fund balance at approximately \$2.34 million

<b>Other Revenues</b>	<b>Actual 24-25</b>	<b>25/26 Budget</b>	<b>YTD 25-26</b>	<b>26/27 Projected</b>	<b>Difference</b>
Utility Tax	\$920,787	\$600,000	\$518,873	\$650,000	\$50,000
Interest Income	\$626,259	\$250,000	\$344,578	\$300,000	\$50,000
Rental Income	\$26,607	\$20,000	\$4,820	\$20,000	\$0
E-Rate	\$34,989	\$45,000	\$0	\$0	-\$45,000
Misc Revenue	\$0	\$80,000	\$0	\$80,000	\$0
PILOTS	\$293,259	\$200,000	\$206,630	\$200,000	\$0
Interest & Penalties on Taxes	\$16,5265	\$80,000	\$6,690	\$60,000	-\$20,000
<b>Total</b>	<b>\$2,018,275</b>	<b>\$1,175,000</b>	<b>\$1,077,591</b>	<b>\$1,210,000</b>	<b>\$132,409</b>

<b>Other Revenues Continued</b>	<b>Actual 24- 25</b>	<b>25/26 Budget</b>	<b>YTD 25-26</b>	<b>26/27 Projected</b>	<b>Difference</b>
Tuition	\$231,975	\$0	\$10,004	\$20,000	\$20,000
BOCES Surplus	\$509,755	\$80,000	\$0	\$80,000	\$0
PY RCG Surplus- BSNENY Settlement	\$151,221	\$685,000	\$0	\$0	-\$685,000
Prior Year RCG Surplus-Rx		\$0	\$126,500	\$100,000	\$100,000
Medicaid Reimbursement	\$353,282	\$175,000	\$61,545	\$200,000	\$25,000
	\$3,164,659	\$2,215,000	\$1,279,640	\$1,705,000	-\$505,000

# REVENUE Projection Summary



- Allowable Tax Levy: \$27,268,536 - \$28,293,414  
(3.44% - 7.33%)
- State AID: \$27,033,176
- Unassigned Fund Balance Available: \$0 - \$3,772, 940
- Other Revenue: \$1,705,000
- Total: \$56,006,712 - \$60,804,530

# Grant Funding

<b><u>Current Number of Grants Generating Revenue</u></b>	<b>18</b>
<b>Grant Revenue Total</b>	<b>\$3,186,057</b>
<b><u>Revenue Generating Grants Requiring Reapplication for 2027</u></b>	<b>16</b>
<b><u>Entitlement/Enrollment or Performance Based Grants</u></b>	<b>11</b>
<b>Total Instructional and Non Instructional Grant Funded FTEs</b>	<b>29</b>
<b><u>Grants Sunsetting with no Reapplication</u></b>	<b>1</b>
<b>Associated Revenue with Sunsetting Grants</b>	<b>\$611,666</b>
<b>Total FTEs Associated with Sunsetting Grants</b>	<b>5</b>
<b>Forecasted 2026-2028 Competitive Grant Opportunities</b>	<b>3</b>
<b>Total Potential Competitive Revenue</b>	<b>\$1,500,000+</b>

# Class Size

MCSES



**HUDSON**  
CITY SCHOOL DISTRICT  
Clermont · Ghent · Greenport · Hudson · Livingston · Stockport · Tugalo

Grade	Total Students	Sections	Avg. Class Size
Pre-K	49	3	16
K	82	5	16
1	99	5	20
2	85	5	17
3	102	5	20
4	88	4	22
5	111	5	22
<b>Total</b>	<b>616</b>	<b>32</b>	<b>19</b>

# Class Size



**HUDSON**  
CITY SCHOOL DISTRICT  
Clewaco • Ghent • Greenport • Hudson • Livingston • Stockport • Tugalo

## Middle School

Grade	Total Students	Sections	Avg. Class Size
6	95	4	<b>24</b>
7	101	5	<b>20</b>
8	87	5	<b>17</b>
<b>Total</b>	<b>283</b>	<b>14</b>	<b>20</b>

# Class Size

## High School



**HUDSON**  
CITY SCHOOL DISTRICT  
Clermont | Ghent | Greenport | Hudson | Livingston | Stockport | Tugalo

Grade	Total Students	Sections	Avg. Class Size
9	120	6	<b>20</b>
10	127	5	<b>25</b>
11	98	5	<b>20</b>
12	94	6	<b>16</b>
<b>Total</b>	<b>439</b>	<b>22</b>	<b>20</b>

# QUESTIONS

