

Hudson City School District Budget Presentation # 5 Fiscal Profile 2026-2027

March 24, 2026



HUDSON
CITY SCHOOL DISTRICT

AGENDA



- 1010 Board of Education -1040 District Clerk - 1060 District Meeting Budget
- Tax Levy Impact
- Budget Planning: Tax Levy, Fund Balance Options
- Budget Gap
- Retirements and Vacancies from 25-26
- Proposed Reductions

1010 Board of Education -1040 District Clerk - 1060 District Meeting



Budget Account	Description	24-25 Final Expenditures	25-26 Budget Initial Appropriation	25-26 Budget Current Appropriation	2026-27 Budget	Year over Year Difference	Year over Year Percent Change
1010-400-00-000	BOE- CONTRACTUAL EXPENSE	\$ 11,742.00	\$ 22,236.00	\$ 43,568.00	\$ 22,681.00	\$ 445.00	2.00%
1010-450-00-000	BOE- MATERIALS & SUPPLIES	\$ 871.00	\$ 700.00	\$ 868.00	\$ 714.00	\$ 14.00	2.00%
1010-460-00-000	Travel	\$ 380.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ -	0.00%
	1010 Board Of Education	\$ 12,993.00	\$ 24,436.00	\$ 45,936.00	\$ 24,895.00	\$ 459.00	1.88%
1040-160-00-000	BOARD CLERK SALARIES	\$ 7,875.00	\$ 7,500.00	\$ 7,500.00	\$ 7,650.00	\$ 150.00	2.00%
	1040 District Clerk	\$ 7,875.00	\$ 7,500.00	\$ 7,500.00	\$ 7,650.00	\$ 150.00	2.00%
1060-400-00-000	DISTRICT MEETING CONTRACT	\$ 11,698.00	\$ 10,042.00	\$ 20,042.00	\$ 10,242.84	\$ 200.84	2.00%
1060-450-00-000	DISTRICT MEETING MATERIAL	\$ 2,940.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ -	0.00%
	1060 District Meeting	\$ 14,638.00	\$ 14,042.00	\$ 24,042.00	\$ 14,242.84	\$ 200.84	1.43%

Estimated Tax Impact with 2% Increase



TOWN	Annual Taxes (2025-26)	Proposed Annual Taxes (2026-27)	Annual Difference	Monthly Difference
CLAVERACK	\$2,569.89	\$2,621.28	\$51.39	\$4.28
GHENT	\$2,202.76	\$2,246.81	\$44.05	\$3.67
GREENPORT	\$1,696.12	\$1,730.05	\$33.93	\$2.83
HUDSON	\$2,388.91	\$2,436.68	\$47.77	\$3.98
LIVINGSTON	\$3,608.77	\$3,680.95	\$72.18	\$6.01
STOCKPORT	\$1,696.12	\$1,730.05	\$33.93	\$2.83
TAGHKANIC	\$1,696.12	\$1,730.05	\$33.93	\$2.83

Based on current published rates, per \$200,000 home value

Estimated Tax Impact with 3.44% Increase



TOWN	Annual Taxes (2025-26)	Proposed Annual Taxes (2026-27)	Annual Difference	Monthly Difference
CLAVERACK	\$2,569.89	\$2,658.25	\$88.36	\$7.36
GHENT	\$2,202.76	\$2,278.50	\$75.74	\$6.31
GREENPORT	\$1,696.12	\$1,754.45	\$58.33	\$4.86
HUDSON	\$2,388.91	\$2,471.05	\$82.14	\$6.85
LIVINGSTON	\$3,608.77	\$3,732.87	\$124.10	\$10.34
STOCKPORT	\$1,696.12	\$1,754.45	\$58.33	\$4.86
TAGHKANIC	\$1,696.12	\$1,754.45	\$58.33	\$4.86

Based on current published rates, per \$200,000 home value

Estimated Tax Impact with 5.8 % Increase



TOWN	Annual Taxes (2025-26)	Proposed Annual Taxes (2026-27)	Annual Difference	Monthly Difference
CLAVERACK	\$2,569.89	\$2,719.07	\$149.18	\$12.43
GHENT	\$2,202.76	\$2,330.63	\$127.87	\$10.66
GREENPORT	\$1,696.12	\$1,794.58	\$98.46	\$8.21
HUDSON	\$2,388.91	\$2,527.58	\$138.67	\$11.56
LIVINGSTON	\$3,608.77	\$3,818.26	\$209.49	\$17.46
STOCKPORT	\$1,696.12	\$1,794.58	\$98.46	\$8.21
TAGHKANIC	\$1,696.12	\$1,794.58	\$98.46	\$8.21

Based on current published rates, per \$200,000 home value

Reserves



Category	2025	2024	2023
Employee Retirement Contributions *\$75,301	\$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 *\$160,350	\$1,047,120	\$1,028,786	\$1,028,786
Workers' Compensation *\$175,000	\$1,940,740	\$2,072,611	\$2,403,181
Tax Reduction	\$0	\$553,111	\$555,884
TOTAL RESERVES *\$553,111	\$4,723,123	\$6,034,384	\$7,003,319

Tax Levy & Fund Balance Options



Tax Levy %	2%	2%	3.44%	3.44%	5.8%*	5.8%*
Tax Levy Amount	\$26,889,296	\$26,889,296	\$27,268,536	\$27,268,536	\$27,892,359	\$27,892,359
Adjust State Aid	\$26,974,066	\$26,974,066	\$26,974,066	\$26,974,066	\$26,974,066	\$26,974,066
Above 4% of Unassigned FB	\$1,886,470	\$3,772,940	\$1,886,470	\$3,772,940	\$1,886,470	\$3,772,940
Other Revenue	\$1,885,000	\$1,885,000	\$1,885,000	\$1,885,000	\$1,885,000	\$1,885,000
Total	\$57,634,832	\$59,521,302	\$58,014,072	\$59,900,542	\$58,637,895	\$60,524,365

***Tax Cap 5.8% \$27,892,359**

Budget Gap



Preliminary Budget Expenses - \$63,100,047

Tax Levy %	2%	2%		3.44%	3.44%		5.8%*	5.8%*
Tax Levy Amount	\$26,889,296	\$26,889,296		\$27,268,536	\$27,268,536		\$27,892,359	\$27,892,359
Adjust State Aid	\$26,974,066	\$26,974,066		\$26,974,066	\$26,974,066		\$26,974,066	\$26,974,066
Above 4% of Unassigned FB	\$1,886,470	\$3,772,940		\$1,886,470	\$3,772,940		\$1,886,470	\$3,772,940
Other Revenue	\$1,885,000	\$1,885,000		\$1,885,000	\$1,885,000		\$1,885,000	\$1,885,000
Total Revenue	\$57,634,832	\$59,521,302		\$58,014,072	\$59,900,542		\$58,637,895	\$60,524,365
Total Gap	-\$5,465,215	-\$3,578,745		-\$5,085,975	-\$3,199,505		-\$4,462,152	-\$2,575,682

2025-2026 Retirements

- 5 HTA Positions (Approximately Total = \$500,000 w/o ins.)
- 2 CSEA Custodial (already filled)
- 1 CSEA Clerical (unfilled)

Retirements During 26-27 and Vacancies



2025-2026 Vacancies and Retirees Currently in the Proposed 26-27 Budget

- Superintendent of Schools
- Executive Director of Curriculum & Instruction
- Curriculum & Instruction Support Position
- 5 HTA Positions (HS Science, SPED, PE, PE, and Social Work)
- 1.0 Clerical (.5 JHS and .5 Technology)
- 1.0 Computer Specialist
- LPN Floater
- Inventory Clerk
- Custodian
- Building Maintenance Mechanic
- Transportation Supervisor

Areas of Possible Expenditure Reduction



Transportation

Software

Supplies

Equipment

Field Trips

BOCES contracts

Summer Instructional Programming

Extra curricular Activities

Athletic Programs

Proposed CTE, New Visions, STEM, Bard, and Tech Valley HS Expenditure Reductions



Program	25-26 Count	26-27 Proposed	New for 26-27	Change
Bard	6	3	0	-3
CTE/CS	37	29	9	-8
NV	4	3	0	-1
SpEd	3	3	0	0
STEM HS	5	4	0	-1
TVHS	7	6	1	-1
TOTAL	62	48		-14

Proposed CTE, New Visions, STEM, Bard, and Tech Valley HS Expenditure Reductions



How five-year averaging works with BOCES - Example of CTE Five-Year Averaging:

2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Average			Total	Aid in Following Year
32	29	29	37	32	31.8	x \$13,000	=	\$413,400.00	\$148,824.00
2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	Average			Total	Aid in Following Year
29	29	37	32	29	31.2	x \$13,000	=	\$405,600.00	\$146,016.00
2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	Average			Total	Aid in Following Year
29	37	32	29	28	31	x \$13,000	=	\$403,000.00	\$145,080.00
2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	Average			Total	Aid in Following Year
37	32	29	29	27	30.8	x \$13,000	=	\$400,400.00	\$144,144.00
2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	Average			Total	Aid in Following Year
32	29	29	27	26	28.6	x \$13,000	=	\$371,800.00	\$133,848.00
2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	Average			Total	Aid in Following Year
29	29	27	26	26	27.4	x \$13,000	=	\$356,200.00	\$128,232.00



Questions & Discussion