

**Hudson City School District
Budget Presentation #4
Fiscal Profile 2026-2027
Expenditures
March 17, 2026**



HUDSON
CITY SCHOOL DISTRICT

- Special Education
- McKinney Vento
- Instructional Program by Building
- Central Office
- Three Part Budget

Student Services (Special Education)

- Director of Student Services
- CSE Chair (Teacher on Special Assignment)
- Clerk Typist (CSE)
- Secretary (Medicaid/Billing)
- Clerk Typist (CPSE/K-12/Out of District Placement)
- Special Education Teachers
- School Psychologists
- Speech Language Pathologists
- Social Workers
- School Counselors
- Occupational Therapists
- Teacher Aides
- Teaching Assistants
- Nurses/Health Services Staff
- Physical Therapist (Contractual)

HIGHLIGHTS:

- We welcome Mr. Wright!
- Reinstatement as an Opioid Prevention Site with Clinical & Program Director.
- Just Right Reader Collaboration/Special Classes MCES.
- RBERN/PR/HYLI- (Inaugural Class) Special thanks, Ms. Vera & Ms. Fisher!
- New York State Center for School Health Trainings: Opioid Training, Glucagon, De-escalation strategies, TREP, & ACES.
- School Physician contract.

IN PROGRESS:

- CPSE Evaluator Site with Columbia County.
- Transitional Materials.
- Mental Health Supports.
- Research Based Interventions/Progress Monitoring.
- Preschool Screener.
- Functional Life Skills Equipment.
- RPC/Regional Partnership Center: ICT Collaboration & Support.
- Professional Development.



Continuum of Services HCSD

From Least to Most Restrictive

Consultant: *(Push in/Indirect) (Support comes to student.)*

Integrated Co-Teaching (ICT): *(Two teachers teach class together.)*

Resource Room: *(Student leaves for instruction.)*

8:1:4 (Special Class): *(Individualized Instruction/Behavioral Support.)*

8:1:2 (Special Class): *(Individualized Instruction/Behavioral Support.)*

15:1:2 (Special Class): *(Individualized Instruction/Behavioral Support.)*

12:1:4 (Special Class): *(Individualized Instruction/Behavioral Support.)*

12:1:2 (Special Class) : *(Individualized Instruction/Behavioral Support.)*

Life Skills: *(Specialized, ADL)*

Out of District Placement: *(Intensive supports and services.)*

Continuum of Services - MCSEES

Type of Classroom	Number of Sections
Integrated Co-Teaching	7
15:1:1	4
12:1:2	2
8:1:1	2
Life Skills	0

Total Students with Disabilities = 109

Grade	Special Class Students
Pre-K	0
K	10
1	5
2	7
3	10
4	12
5	10
Total	54

Continuum of Services - JHS

Type of Class	Number of Sections
Integrated Co-Teaching	23
15:1:1	2
12:1:1	1
Life Skills	1

Grade	Special Class Students
6	10
7	13
8	14
Total	37

Total Students with Disabilities = 81

Continuum of Services - SHS

Type of Class	Number of Sections
Integrated Co-Teaching	3
15:1	2
12:1:1	1
Life Skills	2

Grade	Special Class Students
9	20
10	16
11	4
12	5
Total	45

Total Students with Disabilities = 92

Out of District Placements

Grade	Students
K	0
1	0
2	2
3	0

Grade	Students
4	0
5	2
Total	4

Out of District Placements

Grade	Students
6	3
7	1
8	2
9	4
10	7

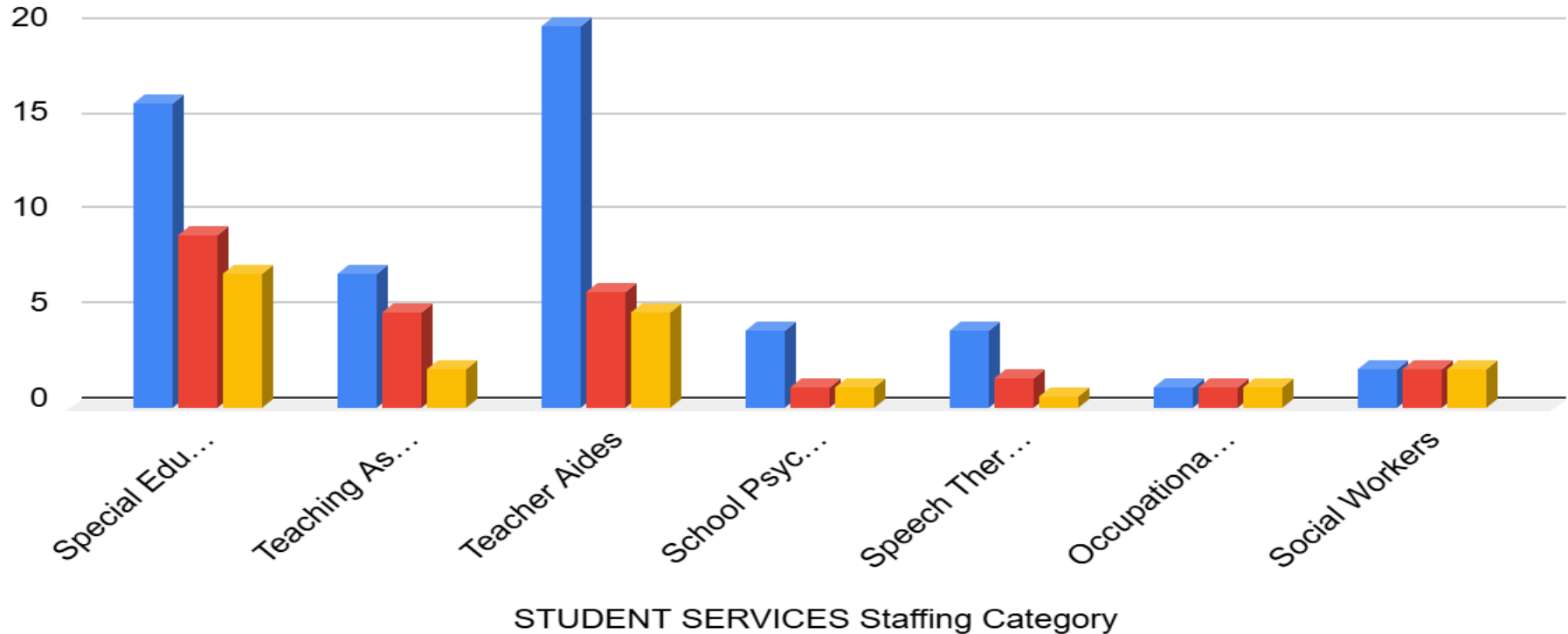
Grade	Students
11	4
12	6
Secondary Total	27

- Total Out of District Students = 31
- Total Tuition Payments to BOCES and Private Schools = **\$2,250,718** (24-25)
- Total Transportation = **\$2,177,084** - this was included in our prior transportation presentation (25-26, not including summer programming)

Student Services (Special Education)

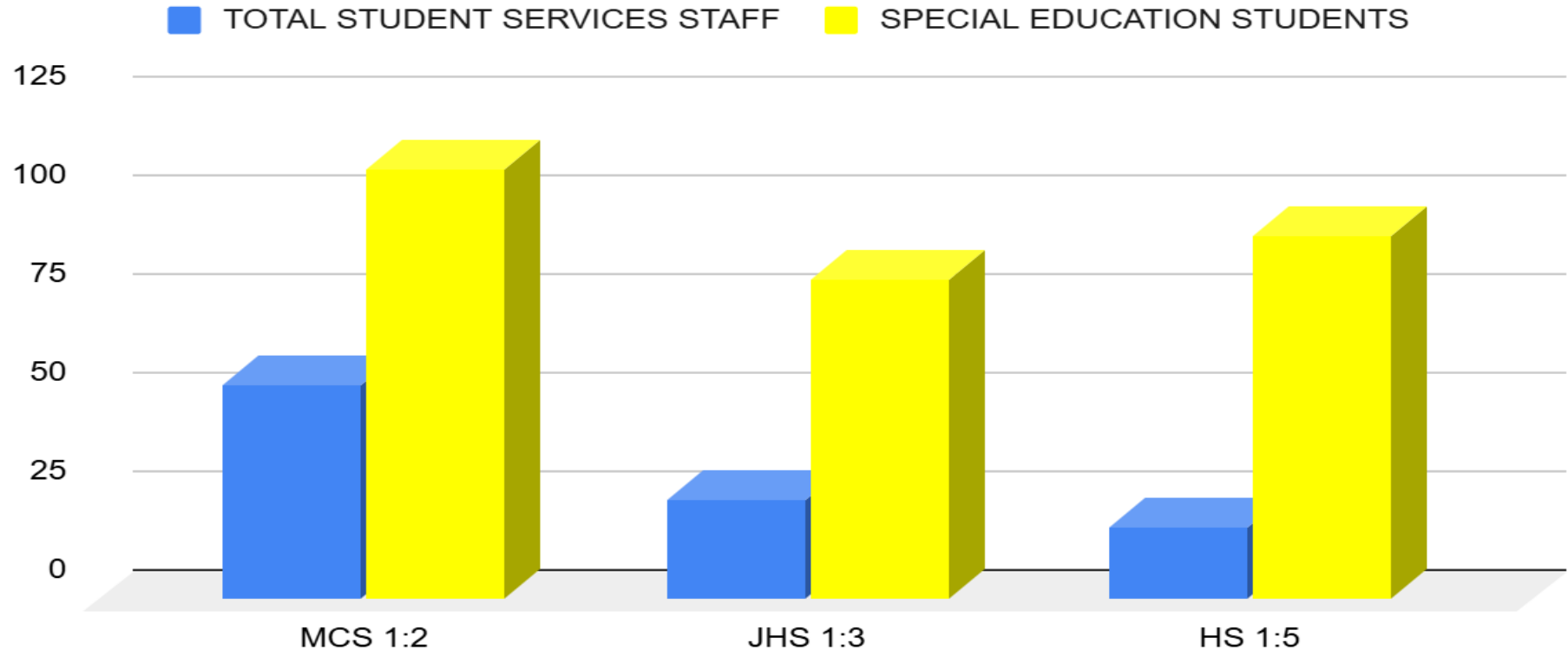
MCS -54, JHS-25.5 and HS-17.5

MCS -54 JHS-25.5 HS-18.5



Student Services (Special Education)

TOTAL STUDENT SERVICES STAFF and SPECIAL EDUCATION STUDENTS



Expenses - 2250 PROGRAM for Students w/Disabilities



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	Other Allocations/ Grants/ Special Aid
2250-150-00-000	INSTRUCTIONAL SALARIES	\$ 263,861	\$ 149,651	\$ 282,599	\$ 256,376	\$ 106,725	71.32%	
2250-150-00-SUM	INSTRUCTIONAL SALARY - Summer ESY	\$ -	\$ -	\$ -				\$70,000.00
2250-150-01-HHS	INSTRUCTIONAL SALARIES	\$ 644,992	\$ 664,099	\$ 664,099	\$ 653,219	\$ (10,880)	-1.64%	\$110,449.00
2250-150-02-JHS	INSTRUCTIONAL SALARIES	\$ 861,210	\$ 973,856	\$ 812,329	\$ 888,798	\$ (85,058)	-8.73%	\$74,027.00
2250-150-04-MCS	INSTRUCTIONAL SALARIES	\$ 1,547,827	\$ 1,538,509	\$ 1,477,094	\$ 1,548,207	\$ 9,698	0.63%	\$196,994.00
2250-151-00-000	HOME TEACHING SPECIAL ED	\$ 2,723	\$ 6,300	\$ 6,300	\$ 6,300	\$ -	0.00%	
2250-150-00-000	DASA		\$ 4,000	\$ 4,000	\$ -	\$ (4,000)	-100.00%	

Expenses - 2250 PROGRAM for Students w/Disabilities



2250-155-01-HHS	INSTRUCTIONAL SALARIES TA	\$ 109,803	\$ 85,183	\$ 85,183	\$ 64,770	\$ (20,413)	-23.96%	
2250-155-02-JHS	INSTRUCTIONAL SALARIES TA	\$ 68,472	\$ 90,476	\$ 152,058	\$ 153,910	\$ 63,434	70.11%	
2250-155-04-MCS	INSTRUCTIONAL SALARIES TA	\$ 208,442	\$ 172,295	\$ 208,510	\$ 215,154	\$ 42,859	24.88%	\$32,718.00
2250-156-00-000	TEACHER ASSISTANTS SUBS	\$ 30,755	\$ 35,010	\$ 35,010	\$ 35,711	\$ 701	2.00%	
2250-160-00-000	Non Instructional Salaries- Clerical/Occupational Ther.	\$ 195,113	\$ 177,193	\$ 343,180	\$ 362,539	\$ 185,346	104.60%	
2250-160-01-HHS	SPEC. ED. NON-INSTR. SALA	\$ 189,451	\$ 170,836	\$ 170,836	\$ 168,958	\$ (1,878)	-1.10%	
2250-160-02-JHS	SPEC. ED. NON-INSTR. SALA	\$ 143,194	\$ 178,968	\$ 178,968	\$ 146,465	\$ (32,503)	-18.16%	
2250-160-04-MCS	SPEC. ED. NON-INSTR. SALA	\$ 533,493	\$ 548,440	\$ 548,440	\$ 529,001	\$ (19,439)	-3.54%	\$30,840.00
2250-162-00-000	NON INSTRUCTIONAL -SUB	\$ 100	\$ 58,350	\$ 58,350	\$ 58,350	\$ -	0.00%	
	2250 Prg For Students w/Disabilities	\$ 4,799,436.00	\$ 4,853,166.00	\$ 5,026,956.00	\$ 5,087,758.00	\$ 234,592.00	4.83%	\$515,028.00

Expenses - 2250 PROGRAM for Students w/Disabilities



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	Other Allocations/ Grants/ Special Aid
2250-200-00-000	EQUIPMENT	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%	
2250-400-00-000	CONTRACTUAL ALL SCHOOLS	\$ 134,141	\$ 140,000	\$ 140,000	\$ 140,000	\$ -	0.00%	
2250-450-00-000	MATERIALS & SUPPLIES ALL	\$ 25,990	\$ 35,000	\$ 35,000	\$ 35,000	\$ -	0.00%	
2250-450-00-HML	Materials & Supplies All	\$ 470	\$ -	\$ -	\$ -	\$ -	0.00%	
2250-460-00-000	Travel	\$ 951	\$ 5,000	\$ 7,960	\$ 5,000	\$ -	0.00%	
2250-470-00-000	PRIVATE PLACEMENT - TUITION	\$ 1,709,870	\$ 2,000,000	\$ 1,700,000	\$ 2,000,000	\$ -	0.00%	
2250-471-00-000	FOSTER PLACEMENT - TUITION	\$ -	\$ -	\$ -	\$ 6,000	\$ 6,000		
2250-472-00-000	TUITION - RETRO PAYMENTS	\$ 51,810	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.00%	

Expenses - 2250 PROGRAM for Students w/Disabilities



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	Other Allocations/ Grants/ Special Aid
2250-480-00-000	TEXTBOOKS	\$ -	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	0.00%	
2250-490-00-000	BOCES SERVICES	\$ 540,848	\$ 1,265,000	\$ 422,480	\$ 1,265,000	\$ -	0.00%	
5540-400-00-000	CONTRACT TRANSPORTATION							\$2,307,710.00
5540-400-00-SUM	CSE SUMMER -ESY	\$ -						\$262,000.00
	2250 Prg For Students w/Disabilities	\$ 7,263,516.00	\$ 8,354,166.00	\$ 7,388,396.00	\$ 8,594,758.00	\$ 240,592.00	3.04%	\$3,084,738.00

2250 Total including Grant Funds and Transportation: \$11,679,496
Estimated Per student Allocation \$41,417

McKinney Vento Students 24-25

District	Total Enrollment	% ELL	% Econ. Disad.	# of Homeless
TACONIC HILLS CSD	931	5%	60%	21
GERMANTOWN CSD	420	1%	44%	21
CHATHAM CSD	871	4%	46%	16
HUDSON CITY SD	1471	10%	67%	51
KINDERHOOK CSD	1679	6%	30%	41
NEW LEBANON CSD	394	2%	46%	<5

McKinney Vento Students 25-26

- Total students who have been homeless during 25-26 = 56 (9 of whom live[d] out of district)
- Approximate Cost of McKinney Vento Transportation 25-26 to date = \$150,000 (per day cost ranges from \$122-\$550)

Class Size

MCSES



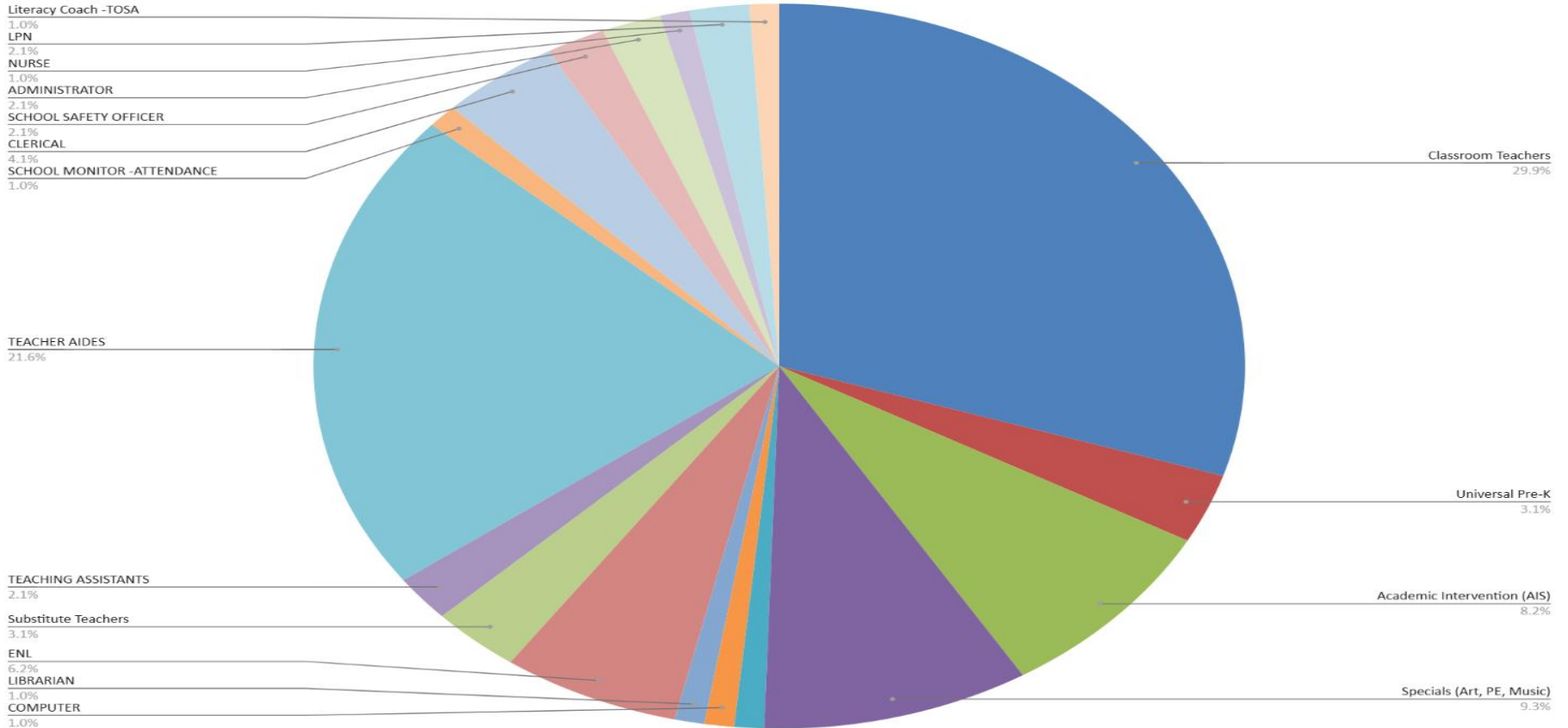
HUDSON
CITY SCHOOL DISTRICT
Clermont · Ghent · Greenport · Hudson · Livingston · Stockport · Tugalo

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
Total	616	32	19

616 + 54 Special Program Students = 670

MCSES Instructional Program

Number of Staff



MCSES Instructional Program

MCSES	Gen. Ed.	SPED	Grant
Classroom Teachers	29		
Universal Pre-K	3		3
Academic Intervention (AIS)	8		1
Specials (Art, PE, Music)	9		
STEAM	1		
COMPUTER	1		
LIBRARIAN	1		
ENL	6		
Full Time Substitute Teachers	3		
Special Education Teacher		16	2.6
Psychologist		4	

MCSES	Gen. Ed.	SPED	Grant
Speech Language Pathologist		4	
Occupational Therapist		1	
Social Worker		2	1
Nurse RN	1		
Nurse LPN	2		
ADMINISTRATOR	2		
CLERICAL	4		
SCHOOL MONITOR - ATTENDANCE	1		1
SCHOOL SAFETY OFFICER	2		
TEACHER AIDES	21	20	4
TEACHING ASSISTANTS	2	7	1
Staff	96	54	
Students	561	109	
Ratio - Staff to Students	1:6	1:2	

MCSSES Instructional Program Preliminary BUDGET



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
2020-150-04	REGULAR SCHOOL	\$395,076.00	\$394,667.00	\$364,198.00	\$294,368.00	(\$100,299.00)	-25.41%
2020-160-04-MCS	NON-INSTRUCTIONAL SALARY -CSEA CLERICAL	\$ 199,037.00	\$ 219,032.00	\$ 219,032.00	\$ 208,070.00	(10,962.00)	-5.00%
2020-163-04-MCS	SECURITY OFFICER	\$ 57,615.00	\$ 56,989.00	\$ 66,975.00	\$ 68,985.00	\$ 11,996.00	21.05%
2110-120-04-MCS	SALARIES 3-6	\$ 4,466,138.00	\$ 4,300,175.00	\$ 4,417,475.00	\$ 4,548,824.00	\$ 248,649.00	5.78%
2110-155-04-MCS	INSTRUCTIONAL SALARIES TA	\$ 91,587.00	\$ 89,604.00	\$ 96,147.00	\$ 66,375.00	(23,229.00)	-25.92%
2110-160-04-MCS	NON-INSTRUCTIONAL SALARIES	\$ 406,519.00	\$ 426,880.00	\$ 451,880.00	\$ 423,518.00	(3,362.00)	-0.79%
2610-150-04-MCS	INSTRUCTIONAL SALARIES	\$ 73,679.00	\$ 74,506.00	\$ 77,381.00	\$ 81,400.00	\$ 6,894.00	9.25%
2810-160-04-MCS	NON-INSTRUCTIONAL SALARIES	\$ 61,691.00	\$ 61,552.00	\$ 63,038.00	\$ 64,930.00	\$ 3,378.00	5.49%
2815-160-04-MCS	NON-INSTRUCTIONAL SALARIES	\$ 137,787.00	\$ 145,899.00	\$ 145,899.00	\$ 157,724.00	\$ 11,825.00	8.10%
2850-150-04-MCS	INSTRUCTIONAL SALARIES	\$ 5,374.00	\$ 3,820.00	\$ 4,645.00	\$ 4,785.00	\$ 965.00	25.26%
		\$5,894,503.00	\$5,773,124.00	\$5,906,670.00	\$5,918,979.00	\$ 145,855.00	2.53%

MCSES Instructional Program Preliminary BUDGET



2020-450-04-MCS	MATERIALS & SUPPLIES MCS	\$ 9,851.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -	0.00%
2110-400-04-MCS	CONTRACTUAL MC SMITH	\$ 8,524.00	\$ 11,445.00	\$ 11,445.00	\$ 11,445.00	\$ -	0.00%
2110-450-04-MCS	MATERIALS & SUPPLIES MCS	\$ 53,315.00	\$ 55,000.00	\$ 55,000.00	\$ 55,000.00	\$ -	0.00%
2110-480-04-MCS	TEXTBOOKS MC SMITH	\$ 41,379.00	\$ 58,250.00	\$ 58,250.00	\$ 58,250.00	\$ -	0.00%
2610-450-04-MCS	MATERIALS & SUPPLIES MCS -Library	\$ 922.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ -	0.00%
2610-451-04-MCS	BOOKS & MAGAZINES MCS	\$ 5,786.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -	0.00%
2815-450-04-MCS	MATERIALS & SUPPLIES MCS -Health Services	\$ 1,985.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ -	0.00%
		\$ 121,762.00	\$ 144,195.00	\$ 144,195.00	\$ 144,195.00		0.00%

MCSES Total:

\$6,063,174

+\$ 145,855.00

+2.53%

Class Size

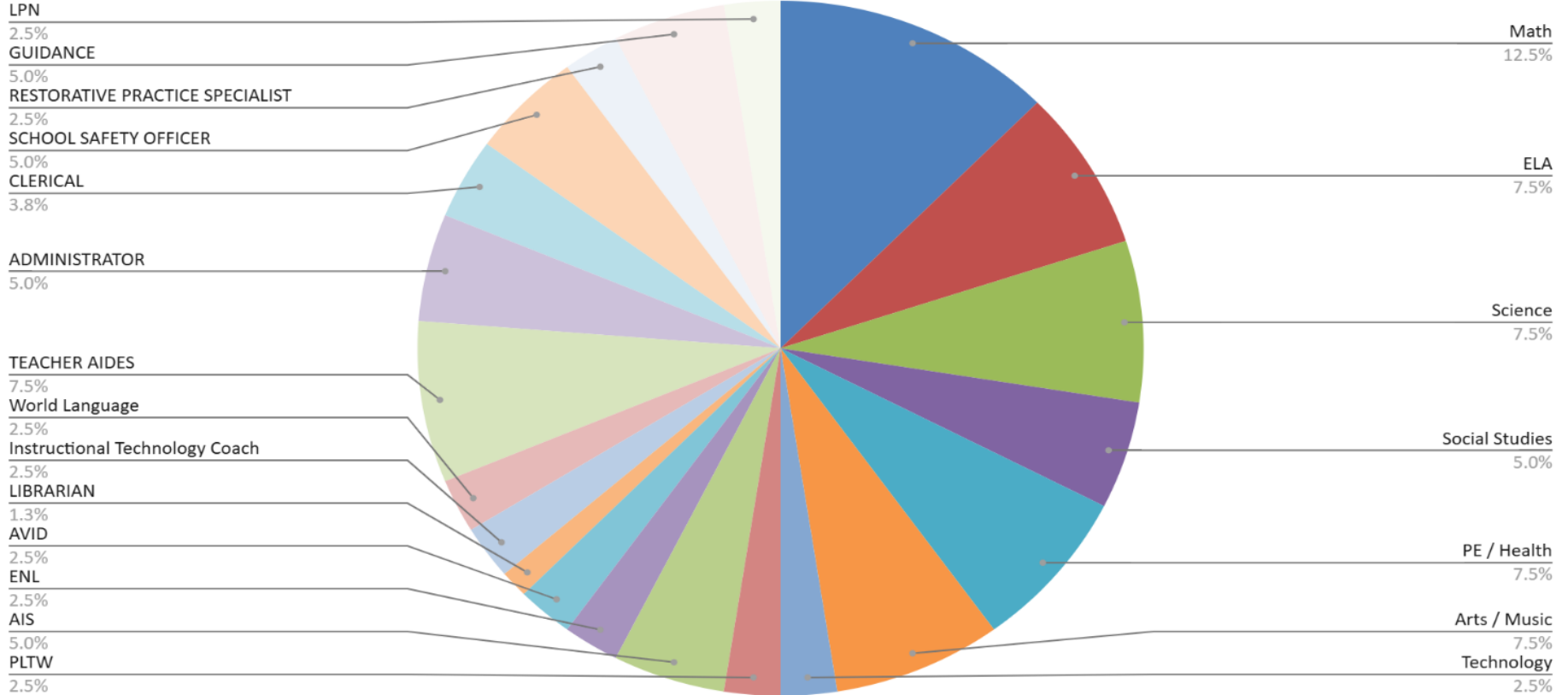
Junior High School

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

283 + 37 Special Program Students = 320

JHS Instructional Program

JHS



JHS Instructional Program

JHS	Gen. Ed.	SPED	Grant
Math	5		
ELA	3		
Science	3		
Social Studies	2		
PE / Health	3		
Arts / Music	3		
Technology	1		
Librarian	0.5		
Full-time Substitute	1		
PLTW	1		
AIS	2		2
ENL	1		
AVID	1		
Instructional Coach	1		
Special Education Teacher		9	1
Psychologist		1	

JHS	Gen. Ed.	SPED	Grant
Speech Language Pathologist		1.5	
Occupational Therapist		1	
Social Worker		2	
Guidance Counselor	2		1
Nurse RN			
Nurse LPN	1	0	
ADMINISTRATOR	2		
CLERICAL	1.5		
RESTORATIVE PRACTICE SPECIALIST	1		1
SCHOOL SAFETY OFFICER	2		
TEACHER AIDES	3	5	
TEACHING ASSISTANTS		6	
Staff	40	25.5	
Students	239	81	
Ratio - Staff to Students	1:6	1:3	

JHS Instructional Program Preliminary BUDGET



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
2020-150-02	REGULAR SCHOOL	\$335,299.00	\$283,781.00	\$283,781.00	\$236,582.00	\$47,199.00	-16.63%
2020-160-02-JHS	NON-INSTRUCTIONAL SALARY-CSEA CLERICAL	\$ 94,322.00	\$ 116,882.00	\$ 116,882.00	\$ 74,791.00	\$ (42,091.00)	-36.01%
2020-163-02-JHS	SECURITY OFFICER	\$ 100,623.00	\$ 56,989.00	\$ 87,550.00	\$ 90,176.00	\$ 33,187.00	58.23%
2110-120-02-JHS	SALARIES 3-6	\$ 486,297.00	\$ 636,455.00	\$ 526,455.00	\$ 535,319.00	\$ (101,136.00)	-15.89%
2110-130-02-JHS	SALARIES 7-8	\$ 1,923,713.00	\$ 1,617,031.00	\$ 1,636,031.00	\$ 1,752,398.00	\$ 135,367.00	8.37%
2110-155-02-JHS	INSTRUCTIONAL SALARIES TA	\$ 363.00	\$ 54,833.00	\$ 25,223.00	\$ 54,833.00	\$ -	0.00%
2110-160-02-JHS	NON-INSTRUCTIONAL SALARIES	\$ 80,571.00	81,014.00	85,624.00	\$ 144,639.00	\$ 63,625.00	78.54%
2610-150-02-JHS	Instructional Salaries	\$ 81,093.00	\$ 78,873.00	\$ 29,257.00	\$ 30,135.00	\$ (48,738.00)	-61.79%
2810-150-02-JHS	INSTRUCTIONAL SALARIES	\$ 52,979.00	\$ 146,967.00	\$ 139,667.00	\$ 143,892.00	\$ (3,075.00)	-2.09%
2810-160-02-JHS	NON-INSTRUCTIONAL SALARIES	\$ 51,591.00	\$ 52,970.00	\$ 53,020.00	\$ 55,426.00	\$ 2,456.00	4.64%
2815-160-02-JHS	NON-INSTRUCTIONAL SALARIES	\$ 59,544.00	\$ 49,696.00	\$ 49,696.00	\$ 51,187.00	\$ 1,491.00	3.00%
2850-150-02-JHS	INSTRUCTIONAL SALARIES	\$ 4,626.00	\$ 4,987.00	\$ 6,305.00	\$ 6,495.00	\$ 1,508.00	30.24%
		\$3,271,021.00	\$3,180,478.00	\$3,039,491.00	\$3,175,873.00	\$ (4,605.00)	-0.14%

JHS Instructional Program Preliminary BUDGET



2020-450-02-JHS	MATERIALS & SUPPLIES JHS	\$ 2,944.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ -	0.00%
2110-400-02-JHS	CONTRACTUAL JHS	\$ 3,452.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -	0.00%
2110-450-00-JHS	Central Supply JHS	\$ -	\$ 11,330.00	\$ 11,330.00	\$ 11,330.00	\$ -	0.00%
2110-450-02-JHS	MATERIALS & SUPPLIES JHS	\$ 34,438.00	\$ 45,000.00	\$ 45,000.00	\$ 45,000.00	\$ -	0.00%
2110-480-02-JHS	TEXTBOOKS JHS	\$ 46,608.00	\$ 29,000.00	\$ 29,000.00	\$ 29,000.00	\$ -	0.00%
2610-450-02-JHS	MATERIALS & SUPPLIES JHS	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -	0.00%
2610-451-02-JHS	BOOKS & MAGAZINES JHS	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -	0.00%
2810-450-02-JHS	MATERIALS & SUPPLIES JHS	\$ 376.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -	0.00%
2815-450-02-JHS	MATERIALS & SUPPLIES JHS	\$ 1,620.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ -	0.00%
		\$ 89,438.00	\$ 102,830.00	\$ 102,830.00	\$ 102,830.00		0.00%

JHS Total :

\$3,278,703.00

\$ (4,605.00)

-0.14%

Class Size High School



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

439 + 45 Special Program Students = 484

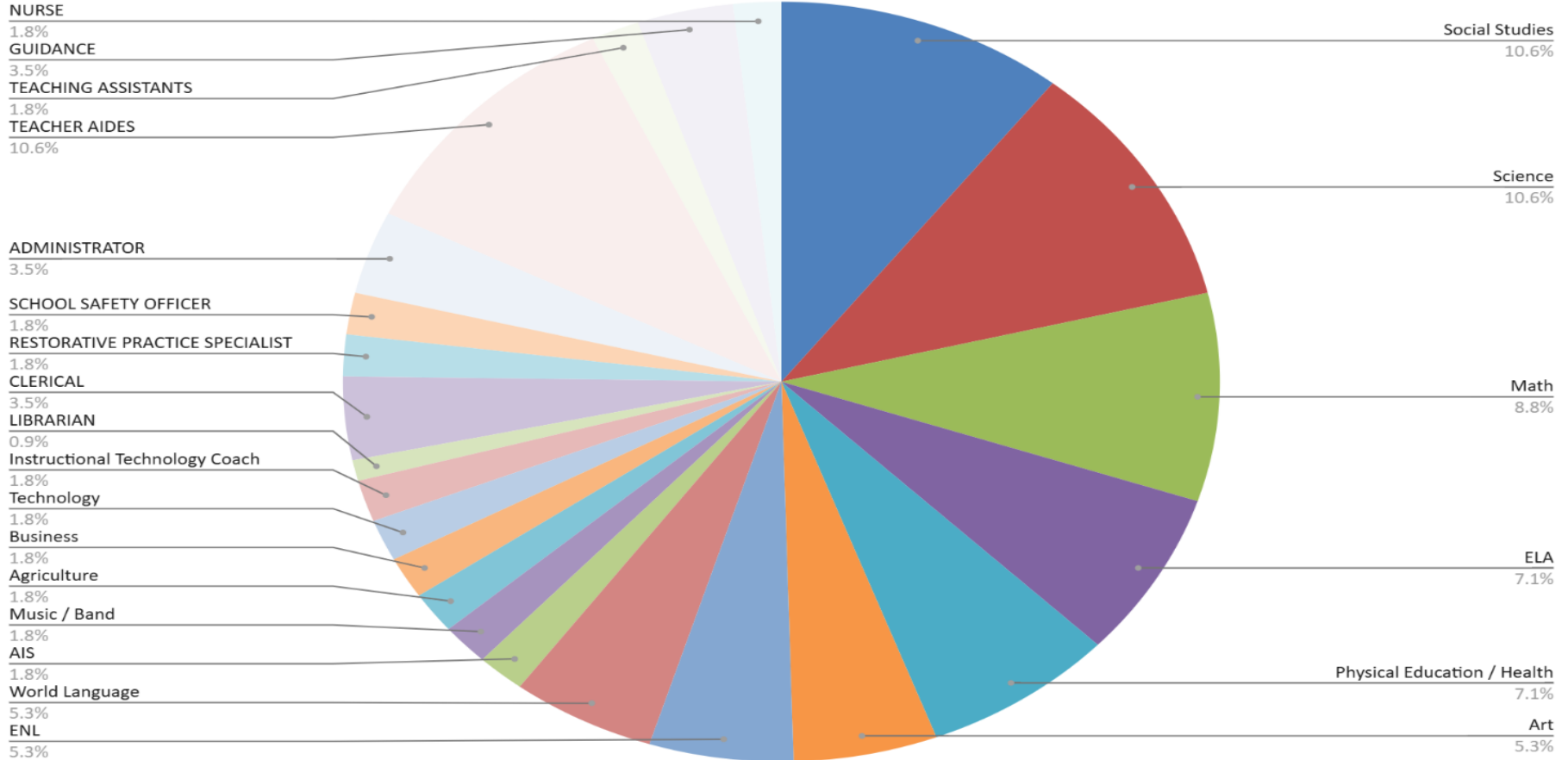
Class Size



High School

HS Course	Total Students	Sections	Avg. Class Size
Algebra 1	95	4	24
Geometry	56	3	19
Global Studies 10 <i>inc. AP World History</i>	127	5	25
US History <i>includes AP USH</i>	99	5	20
Earth & Space Science	24	2	12
Life Science: Biology	145	7	21
ELA 11	91	4	23

HS Instructional Program



HS Instructional Program

HS	Gen. Ed.	SPED	Grant
Social Studies	6		
Science	6		
Math	5		
ELA	4		
Physical Education / Health	4		
Art	3		
ENL	3		
World Language	3		
AIS	1		1
Music / Band	1		
Agriculture	1		
Business	1		
Technology	1		
Librarian	0.5		
Instructional Technology Coach	1		
Special Education Teacher		7	1

HS	Gen. Ed.	SPED	Grant
Psychologist		1	
Speech Language Pathologist		0.5	
Occupational Therapist		1	
Social Worker		2	
Guidance Counselor	2		1
Nurse RN	1		
Nurse LPN			
ADMINISTRATOR	2		
CLERICAL	2		
RESTORATIVE PRACTICE SPECIALIST	1		1
SCHOOL SAFETY OFFICER	1		
TEACHER AIDES	6	5	
TEACHING ASSISTANTS	1	2	
Staff	56.5	18.5	
Students	392	92	
Ratio - Staff to Students	1:8	1:5	

HS Instructional Program Preliminary BUDGET



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
2020-150-01	REGULAR SCHOOL	\$459,166.00	\$352,128.00	\$348,997.00	\$298,276.00	\$(53,852.00)	-15.29%
2020-160-01-HHS	NON-INSTRUCTIONAL SALARY-CSEA CLERICAL	\$ 69,695.00	\$ 160,455.00	\$ 160,455.00	\$ 142,637.00	\$ (17,818.00)	-11.10%
2020-163-01-HHS	SECURITY OFFICER	\$ 40,268.00	\$ 94,015.00	\$ 94,015.00	\$ 68,588.00	\$ (25,427.00)	-27.05%
2110-126-00-SUM	SUMMER INSTRUCTIONAL	\$ 18,253.00	\$ -	\$ 104,233.00	\$ 70,000.00	\$ 70,000.00	
2110-130-01-HHS	SALARIES 9-12	\$ 3,024,501.00	\$ 2,806,664.00	\$ 3,197,324.00	\$ 3,336,634.00	\$ 529,970.00	18.88%
2110-131-00-000	HOME TEACHING -TUTORING CENTER	\$ 74,175.00	\$ 58,350.00	\$ 39,350.00	\$ 58,350.00	\$ -	0.00%
2110-155-01-HHS	INSTRUCTIONAL SALARIES TA	\$ 1,644.00	\$ 59,685.00	\$ 59,685.00	\$ 33,887.00	\$ (25,798.00)	-43.22%
2110-160-01-HHS	NON-INSTRUCTIONAL SALARIES	\$ 173,094.00	\$ 141,188.00	\$ 205,368.00	\$ 258,411.00	\$ 117,223.00	83.03%
2610-150-01-HHS	Instructional Salaries	\$ -	\$ 36,415.00	\$ 81,985.00	\$ 86,220.00	\$ 49,805.00	136.77%
2810-150-01-HHS	INSTRUCTIONAL SALARIES	\$ 183,038.00	\$ 424,206.00	\$ 114,887.00	\$ 169,952.00	\$ (254,254.00)	-59.94%
2815-160-01-HHS	NON-INSTRUCTIONAL SALARIES	\$ 58,979.00	\$ 62,134.00	\$ 62,134.00	\$ 63,999.00	\$ 1,865.00	3.00%
2850-150-01-HHS	INSTRUCTIONAL SALARIES	\$ 52,123.00	\$ 40,315.00	\$ 40,315.00	\$ 41,525.00	\$ 1,210.00	3.00%
		\$4,154,936.00	\$4,235,555.00	\$4,508,748.00	\$4,628,479.00	\$ 392,924.00	9.28%

HS Instructional Program Preliminary BUDGET



2020-400-01-HHS	Contractual HHS	\$2,444.00	2,500.00	2,500.00	\$ 2,500.00	\$ -	0.00%
2020-450-01-HHS	MATERIALS & SUPPLIES HHS	\$ 8,676.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ -	0.00%
2110-400-01-HHS	CONTRACTUAL HHS	\$ 90,452.00	\$ 34,000.00	\$ 34,000.00	\$ 34,000.00	\$ -	0.00%
2110-450-01	MATERIALS & SUPPLIES HS DEPT.	\$ 59,104.00	\$ 59,300.00	\$ 59,300.00	\$ 59,300.00	\$ -	0.00%
2110-480-01-HHS	TEXTBOOKS HHS	\$ 16,359.00	\$ 46,000.00	\$ 46,000.00	\$ 46,000.00	\$ -	0.00%
2610-450-01-HHS	MATERIALS & SUPPLIES HHS	\$ 85.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ -	0.00%
2610-451-01-HHS	BOOKS & MAGAZINES HHS	\$ 459.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ -	0.00%
2610-451-01-HHS	BOOKS & MAGAZINES HHS	\$ 459.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ -	0.00%
2815-450-01-HHS	MATERIALS & SUPPLIES HHS	\$ 876.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ -	0.00%
		\$178,914.00	171,000.00	171,000.00	\$ 171,000.00		0.00%

HS Total :

\$4,799,479.00

+ \$392,924.00

+ 9.28%

Superintendent

- Administrative assistant to Superintendent/Board Clerk

Executive Director of Curriculum and Instruction

- Administrative assistant to Exec. Director of C&I

Executive Director of Human Resources

- Personnel Clerk
- Administrative Assistant

Executive Director of Business and Finance

- Senior Clerk to Director of Business and Finance/Assistant to Transportation/Registrar
- Accounts Payable/Purchasing Assistant
- Payroll Clerk
- Treasurer (currently contracted)

1240 -Chief School Administrator Preliminary Budget



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
1240-150-00-000	CSA SALARY	\$ 204,367.00	\$ 212,089.00	\$ 399,589.00	\$ 200,000.00	\$ (12,089.00)	-5.70%
1240-160-00-000	CSA SECRETARIAL SALARIES	\$ 60,727.00	\$ 69,783.00	\$ 72,623.00	\$ 74,674.00	\$ 4,891.00	7.01%
1240-400-00-000	CSA CONTRACTUAL EXPENSE	\$ 27,633.00	\$ 27,810.00	\$ 27,810.00	\$ 26,366.00	\$ (1,444.00)	-5.19%
1240-450-00-000	MATERIALS & SUPPLIES	\$ 2,300.00	\$ 2,700.00	\$ 2,700.00	\$ 2,700.00	\$ -	0.00%
	1240 Chief School Administrator	\$ 295,027.00	\$ 312,382.00	\$ 502,722.00	\$ 303,740.00	\$ (8,642.00)	-2.77%

1310 Business Administration Preliminary Budget



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
1310-150-00-000	EXECUTIVE DIRECTOR OF BUSINESS	\$ 134,752.00	\$ 150,627.00	\$ 151,700.00	\$ 154,734.00	\$ 4,107.00	2.00%
1310-160-00-000	ACCOUNT CLERK SALARIES	\$ 172,128.00	\$ 163,670.00	\$ 187,270.00	\$ 191,819.00	\$ 28,149.00	17.20%
1310-200-00-000	EQUIPMENT	\$ -		\$ -	\$ -	\$ -	
1310-400-00-000	CONTRACTUAL EXPENSE	\$ 78,656.00	\$ 92,721.00	\$ 50,621.00	\$ 92,721.00	\$ -	0.00%
1310-450-00-000	MATERIALS & SUPPLIES	\$ 18,164.00	\$ 29,100.00	\$ 29,100.00	\$ 29,100.00	\$ -	0.00%
1310-490-00-000	BOCES SERVICES	\$ 120,127.00	\$ 98,752.00	\$ 135,452.00	\$ 139,516.00	\$ 40,764.00	41.28%
	1310 Business Administration	\$ 523,827.00	\$ 534,870.00	\$ 554,143.00	\$ 607,890.00	\$ 73,020.00	13.65%

1430 Personnel Preliminary Budget

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
1430-150-00-000	EXECUTIVE DIRECTOR OF HR	\$0.00	\$ 144,200.00	\$ 143,500.00	\$ 147,088.00	\$ 3,588.00	2.50%
1430-160-00-000	NON-INSTRUCTIONAL	\$ 249,523.00	\$ 171,747.00	\$ 172,626.00	\$ 145,446.00	\$ (26,301.00)	-15.31%
1430-400-00-000	CONTRACTUAL EXPENSE	\$ 23,582.00	\$ 16,000.00	\$ 15,528.00	\$ 16,000.00	\$ -	0.00%
1430-450-00-000	MATERIALS & SUPPLIES	\$ 463.00	\$ 400.00	\$ 500.00	\$ 500.00	\$ 100.00	25.00%
1430-490-00-000	BOCES-ONLINE APPLICATION	\$ 7,440.00	\$ 4,458.00	\$ 4,458.00	\$ 25,000.00	\$ 20,542.00	460.79%
	1430 Personnel	\$ 281,008.00	\$ 336,805.00	\$ 336,612.00	\$ 334,034.00	\$ (2,771.00)	-0.82%

2010 Curriculum Development & Supervision Preliminary Budget



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
2010-150-00-000	INSTRUCTIONAL SALARIES	\$ 156,813.00	\$ 214,514.00	\$ 116,384.00	\$ 150,000.00	\$ (64,514.00)	-30.07%
2010-155-00-000	CURRICULUM WRITERS SALARIES	\$ 6,610.00	\$ 6,896.00	\$ 6,896.00	\$ 8,000.00	\$ 1,104.00	16.01%
2010-160-00-000	NON-INSTRUCTIONAL SALARIES	\$ 146,981.00	\$ 68,172.00	\$ 68,172.00	\$ 60,000.00	\$ (8,172.00)	-11.99%
2010-400-00-000	Contractual & Other-Main	\$ 36,348.00	\$ 30,000.00	\$ 70,000.00	\$ 30,000.00	\$ -	0.00%
2010-401-00-000	CONTRACTUAL	\$ 11,888.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -	0.00%
2010-402-00-000	Community Schls & Other	\$ 91,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ -	0.00%
2010-403-00-000	STAFF DEVELOPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	
2010-404-00-000	Contractual - AVID	\$ 5,740.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ -	0.00%
2010-450-00-000	CURRICULUM	\$ 2,810.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ -	0.00%
2010-451-00-000	MATERIALS & SUPPLIES	\$ 8,549.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -	0.00%
2010-490-00-000	CURRICULUM DEV. & SUPERVI	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	2010 Curriculum Devel and Suprvsn	\$ 466,739.00	\$ 458,082.00	\$ 399,952.00	\$ 386,500.00	\$ (71,582.00)	-15.63%

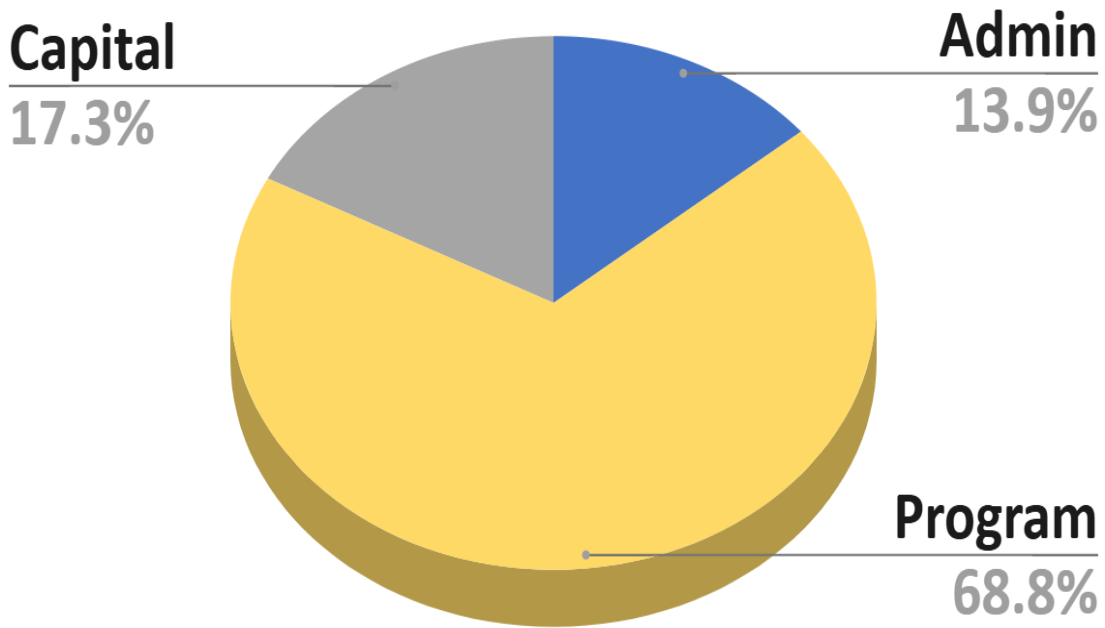
90 EMPLOYEE BENEFITS Preliminary Budget



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
9010-800-00-000	STATE RETIREMENT	\$ 637,275.00	\$ 654,496.00	\$ 654,496.00	\$ 860,962.00	\$ 206,466.00	31.55%
9020-800-00-000	TEACHER RETIREMENT	\$ 1,771,187.00	\$ 2,066,183.00	\$ 1,766,184.00	\$ 2,107,507.00	\$ 41,324.00	2.00%
9030-800-00-000	SOCIAL SECURITY	\$ 1,751,597.00	\$ 1,910,625.00	\$ 1,664,527.00	\$ 1,967,943.75	\$ 57,318.75	3.00%
9040-800-00-000	WORKERS COMP.	\$ 146,264.00	\$ 175,000.00	\$ 175,000.00	\$ 175,000.00	\$ -	0.00%
9050-800-00-000	UNEMPLOYMENT INSURANCE	\$ 2,204.00	\$ -	\$ 2,204.00	\$ 2,270.12	\$ 2,270.12	
9060-800-00-000	HOSP. & MED. INSURANCE	\$ 9,181,848.00	\$ 9,606,272.00	\$ 10,322,068.00	<u>\$ 11,572,109.00</u>	\$ 1,965,837.00	20.46%
9060-801-00-000	Health Insurance Buyout	\$ 117,650.00	\$ 100,000.00	\$ 118,000.00	\$ 140,000.00	\$ 40,000.00	40.00%
9060-802-00-000	Medicare Reimbursement	\$ 742,966.00	\$ 565,000.00	\$ 654,000.00	\$ 750,000.00	\$ 185,000.00	32.74%
9065-800-00-000	DENTAL INSURANCE	\$ 45,579.00	\$ 108,212.00	\$ 108,212.00	\$ 111,459.00	\$ 3,247.00	3.00%
9066-800-00-000	VISION INSURANCE	\$ 22,822.00	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	\$ -	0.00%
9089-800-00-000	Other Benefits -403b contract, retiremt incentive, sick time payout)	-	-	-	\$30,000.00	\$ 30,000.00	
	90 Employee Benefits	14,419,392.00	15,245,788.00	15,524,691.00	17,777,250.87	\$ 2,531,462.87	16.60%

2026-2027 THREE-PART PRELIMINARY BUDGET ALLOCATIONS

Category	Budget	% to Total
Admin	\$8,772,262	13.9%
Program	\$43,427,706	68.8%
Capital	\$10,900,079	17.3%
	\$ 63,100,047	100.00%



Reasons for Increased Expense for 26-27

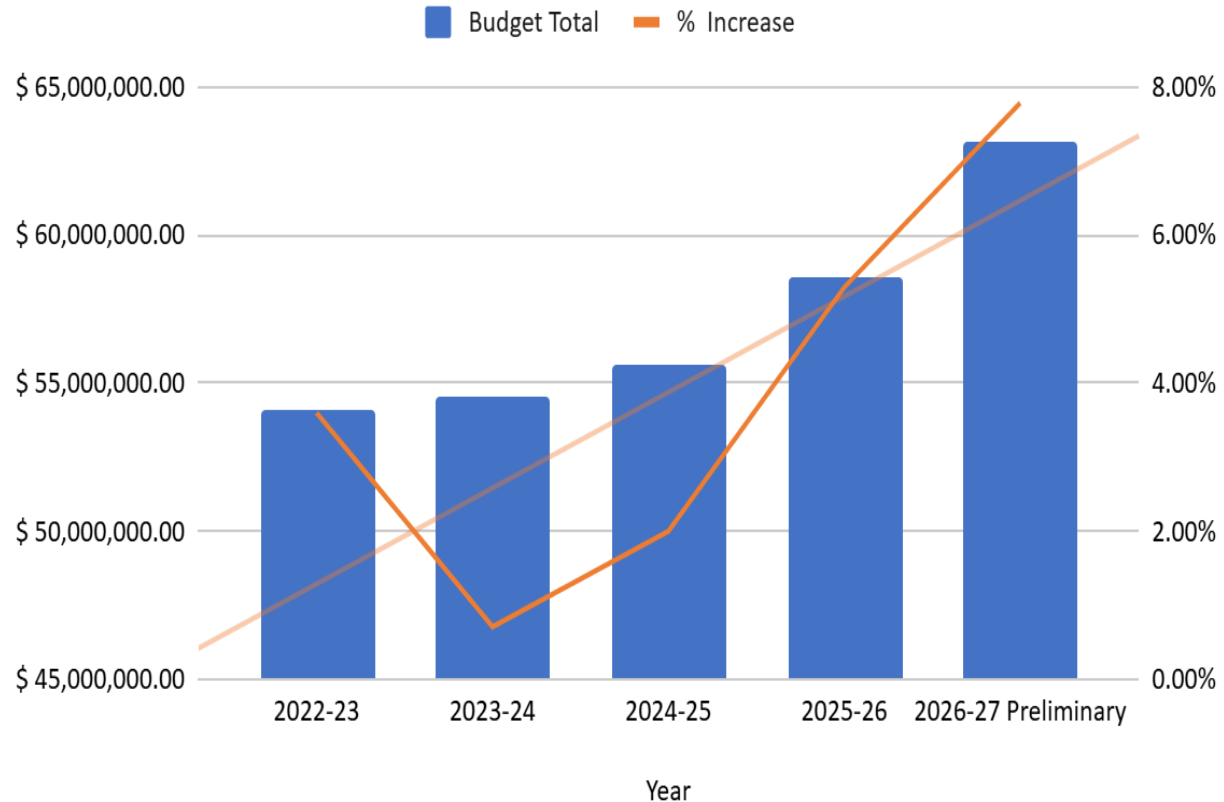
Elements that have contributed to a 7%+ increase in projected expenses:

- 20% projected increase for insurance and prescription drug costs (\$1,965,837)
- Increase in employee benefits (\$565,626)
- Increase in utility costs (\$220,672)
- Increase in transportation costs and expenses not included in the 2025–26 budget (\$494,396)
- Unaccounted staffing in the 25-26 budget (\$514,368)
- Shift of 3 professional and 3 support positions from grant funding to the general fund (\$433,896)
- Summer Programming unaccounted for in 25-26 budget

HISTORICAL BUDGET EXPENSE TOTALS

Year	Budget Total	% Increase
2022-23	\$ 54,125,024	3.60%
2023-24	\$ 54,509,530	0.71%
2024-25	\$ 55,602,026	2.00%
2025-26	\$ 58,544,000	5.29%
2026-27 Preliminary	\$ 63,100,047	7.78%

Budget Total and % Increase



Estimated Levy Limit: \$27,268,536 (3.44%) WITHOUT ANY EXEMPTIONS

(1) HCSD Coming-Year Exemptions:

- Capital/Debt/Leases: \$1,024,878 INCLUDES \$401,000 EPC INTEREST

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

Maximum Levy: \$28,293,414

(2) HCSD Coming-Year Exemptions:

- Capital/Debt/Leases: \$623,823 DOES NOT INCLUDE EPC INTEREST

Estimated Max Allowable Levy Increase: \$1,530,304 (5.8%)

Maximum Levy: \$27,892,359

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
TOTAL RESERVES	\$4,723,123	\$6,034,384	\$7,003,319

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
TOTAL FUND BALANCE & RESERVES	\$12,959,699	\$11,791,774	\$12,030,454

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

Reserves that are either not currently established or are established but not funded:

- Capital Reserve
- Tax Certiorari Reserve

REVENUE Projection Summary Options



Tax Levy %	2%	3.44%	5.8%*	7.33%**
Tax Levy Amount	\$26,889,296	\$27,268,536	\$27,892,359	\$28,293,414
Adjust State Aid	\$26,882,492	\$26,882,492	\$26,882,492	\$26,882,492
All but 4% of Unassigned FB	\$3,772,940	\$3,772,940	\$3,772,940	\$3,772,940
Other Revenue	\$1,710,000	\$1,710,000	\$1,710,000	\$1,710,000
Total	\$59,254,728	\$59,633,968	\$60,257,791	\$60,658,846

* Maximum levy if we push the first principal and interest payment for EPC to 27-28

** Maximum levy if we include the \$401,000 principal and interest payment for EPC to 26-27

Tax Levy from 25-26 = \$26,362,055			
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Possible ways to reduce expenditures:

- Capitalize on attrition through retirements or resignations
- Staff reductions; reduces salary, retirement contributions, and insurance costs
- Reduce tuition expenses and related transportation (CTE, Tech Valley, Bard, STEM HS, New Visions - current enrollment = 62)
- Ensure systems are more efficient (scheduling, transportation, instruction/MTSS/AIS, tutoring)
- Reduce allocations for equipment, materials, and supplies
- Reduce allocations for field trips, conferences, and professional development
- Reduce club and athletic offerings
- Utilize grant money to supplement general fund expenditures

Budget Presentation #1

Presentation #1, January 20, 2026 - [Link Here](#)

- 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 Presentation #2

Presentation #2, February 24, 2026 - [Link Here](#)

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

Budget Presentation #3



Presentation #3, March 10, 2026 - [Link Here](#)

- Food Service - Lisa McGovern
- Transportation - Bill Muirhead
- Athletics - Shawn Briscoe/Justin Cukerstein



Questions & Discussion