

Hudson City School District Budget Presentation # 6 Fiscal Profile 2026-2027

April 14, 2026



HUDSON
CITY SCHOOL DISTRICT

Attendance • Enrollment • Enrollment • Enrollment • Enrollment • Enrollment • Enrollment • Enrollment

- **Review Budget Philosophy**
- **Review Revenue Plan**
- **Gap Closing Strategies**
- **Proposed Expenditure Reductions**
- **Next Steps**

Budget Philosophy

HUDSON CITY SCHOOL DISTRICT



REVENUE PLAN



Revenue Source	2025-26 Budget	2026-27 Proposed	Change (\$)	Change (%)
Tax Levy	\$ 26,362,055	\$ 27,892,359	\$ 1,530,304	5.80%
Projected State Aid	\$ 26,884,411	\$ 26,974,066	\$ 89,655	0.33%
Utility Tax	\$ 600,000	\$ 750,000	\$ 150,000	25.00%
Reimbursements & Misc.	\$ 1,395,000	\$ 880,000	\$ (515,000)	-36.92%
Rents, Tuition, PILOTS	\$ 220,000	\$ 255,000	\$ 35,000	15.91%
Assigned Fund Balance	\$ 2,118,772	\$ 1,789,000	\$ (329,772)	-15.56%
Planned use of Reserve	\$ 963,762	\$ 531,279	\$ (432,483)	-44.87%
Grand Totals	\$ 58,544,000	\$ 59,071,704	\$ 527,704	0.90%

GAP CLOSING STRATEGIES



GAP CLOSING STRATEGIES



Strategy **Type of Impact** **Operational Effect** **Impact Level**

BOCES Service Optimization Structural / Revenue Offset Shift services to BOCES to generate aid and reduce local cost High

Program Consolidation Staffing / Program Combine sections or programs to reduce staffing needs High

Staffing Reductions Staffing Elimination or reduction of positions to align administrative, instructional, and support staffing levels with enrollment and program needs High

Attrition & Vacancy Savings Staffing Vacancies not filled or replaced at lower cost Moderate

Software & Contract Reduction Non-Staff Eliminate duplicative or low usage systems and subscriptions Moderate

Operational Efficiencies System-wide Adjust scheduling, assignments, and service delivery Low-Moderate

Programs Shifted to BOCES Aidable Expenses

Technology Department

Current Expense	Moved to BOCES in 26-27	Aid Back in 27-28	Aid Back in 28-29	Aid Back in 29-30
\$647,000	\$412,000 (\$235,000 = Savings)	+ \$34,000 (\$269,000)	+ \$40,000 (\$275,000)	+\$45,000 (\$280,000)

Student Tutoring

Current Expense	Moved to BOCES in 26-27	Aid Back in 27-28
\$130,586.00	\$28,000 (\$102,586 = Savings)	\$10,080 (\$112,886)

Total savings on this slide for 26-27 = \$337,586

Elective at the JHS \$83,251
AVID Contract Reduction \$14,000
SEL Program Reduction \$75,950
Instructional Support \$ 60,000

Total savings on this slide for 26-27= \$233,201

Proposed Staff Reductions

Central Office	1 Administrative Position	\$207,591
Administration	1 Building Administrative Position	\$186,998
Instructional	14 Teachers/Student Support	\$1,372,049
Support Staff	15 Aides	\$463,245
Clerical	1 Clerical	\$72,069
Operations & Maintenance	Equipment Costs/1 Custodian	\$112,646

Total savings on this slide for 26-27= \$2,414,598

Class Size Projections

25-26

26-27

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
6	95	4	24
7	101	5	20
8	87	5	17

Grade	Total Students	Sections	Avg. Class Size
Pre-K	52	3	17
K	82	4	21
1	82	4	21
2	99	5	20
3	85	4	21
4	102	4	25
5	88	4	22
6	111	5	22
7	95	5	19
8	101	5	20

2 Attrition - Teacher Retirements Not Rehired 1 Vacancy - Clerical 3 Breakage - Teachers Rehired at Lower Cost	\$261,076.00
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Total savings on this slide for 26-27= \$261,076

Software Reductions = \$80,901

Total savings on this slide for 26-27= \$80,901

Transportation Efficiencies =	\$840,981
District-Wide Field Trips =	\$5,000
District-Wide Materials/Supplies =	\$15,000

Total savings on this slide for 26-27= \$860,981

Dean of Students Positions = \$ 30,000

APPR Support from Questar III (aidable) = \$ 30,000

Estimate Unemployment Insurance = \$100,000

Total expenses on this slide for 26-27= \$160,000

Operational Efficiencies

<u>Strategy</u>	<u>Type of Impact</u>	<u>Reduction in Expense</u>
BOCES Service Optimization	Structural / Revenue Offset	\$ 337,586
Program Consolidation	Staffing / Program	\$ 233,201
Staffing Reductions	Staffing	\$ 2,414,598
Attrition & Vacancy Savings	Staffing	\$ 261,076
Software & Contract Reduction	Non-Staff	\$ 80,901
Operational Efficiencies	System-wide	\$ 860,981
New Expenses		(\$ 160,000)

Total savings on this slide for 26-27= \$4,028,343

Budget POSITION after REVENUE Strategy

**Initial Proposed Expenditures Based on
Current Programming**

\$63,100,047

Expected Revenue

\$59,071,704

Gap = \$ 4,028,343

Total potential expenditure reduction = \$4,028,343

Ordinary contingent expenses may have to be reduced to ensure there is no tax levy increase.

Ordinary contingent expenses are those necessary to provide the minimum services legally required to:

- Operate and maintain school buildings and the educational program.
- Preserve the property of the district; and
- Ensure the health and safety of students and staff

Prohibited or Excluded Contingent Expenses

- New Capital Expenditures
- Equipment Purchases
- Administrative Costs
- Public Use of Buildings - if it results in any additional expense
- Salary Increases for management or confidential employees not covered by a collective bargaining agreement.
- Non-Essential Projects

CONTINGENCY

Revenue Source	2025-26 Budget	2026-27 Proposed	Change (\$)	Change (%)
Tax Levy	\$ 26,362,055	\$ 26,362,055	\$0	0%
Projected State Aid	\$ 26,884,411	\$ 26,974,066	\$ 89,655	0.33%
Utility Tax	\$ 600,000	\$ 750,000	\$ 150,000	25.00%
Reimbursements & Misc.	\$ 1,395,000	\$ 880,000	\$ (515,000)	-36.92%
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Assigned Fund Balance	\$ 2,118,772	\$ 1,789,000	\$ (329,772)	-15.56%
Planned use of Reserve	\$ 963,762	\$ 531,279	\$ (432,483)	-44.87%
Grand Totals	\$ 58,544,000	\$ 57,541,400	(\$1,002,600)	-1.71%



Questions & Discussion