

Hudson City School District Budget Presentation # 8 Budget Hearing 2026-2027

May 5, 2026

Brian Bailey, Ed.D. - Interim Superintendent

Christy Ferri - Executive Director of Business and Finance

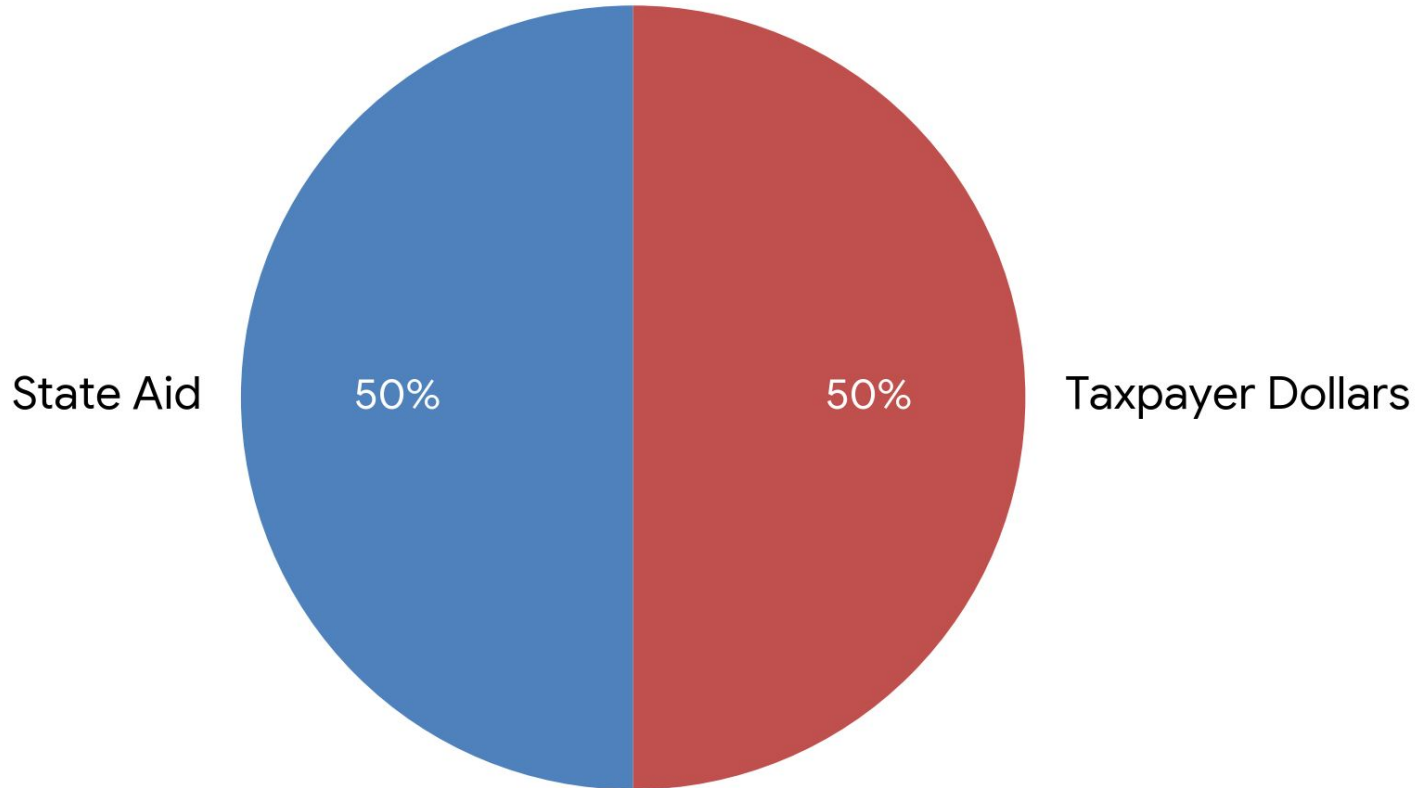


HUDSON
CITY SCHOOL DISTRICT

Community • Equity • Excellence • Innovation • Student Success

- **Budget Challenges**
- **Expenditure Reductions**
- **Sources of Revenue**
- **Revenue Summary**
- **Expenses Three Part Budget**
- **Tax Levy**
- **Estimated Tax Cap Costs by Town**
- **Contingent Budget Options**
- **Board Member Candidates**

Funding Split

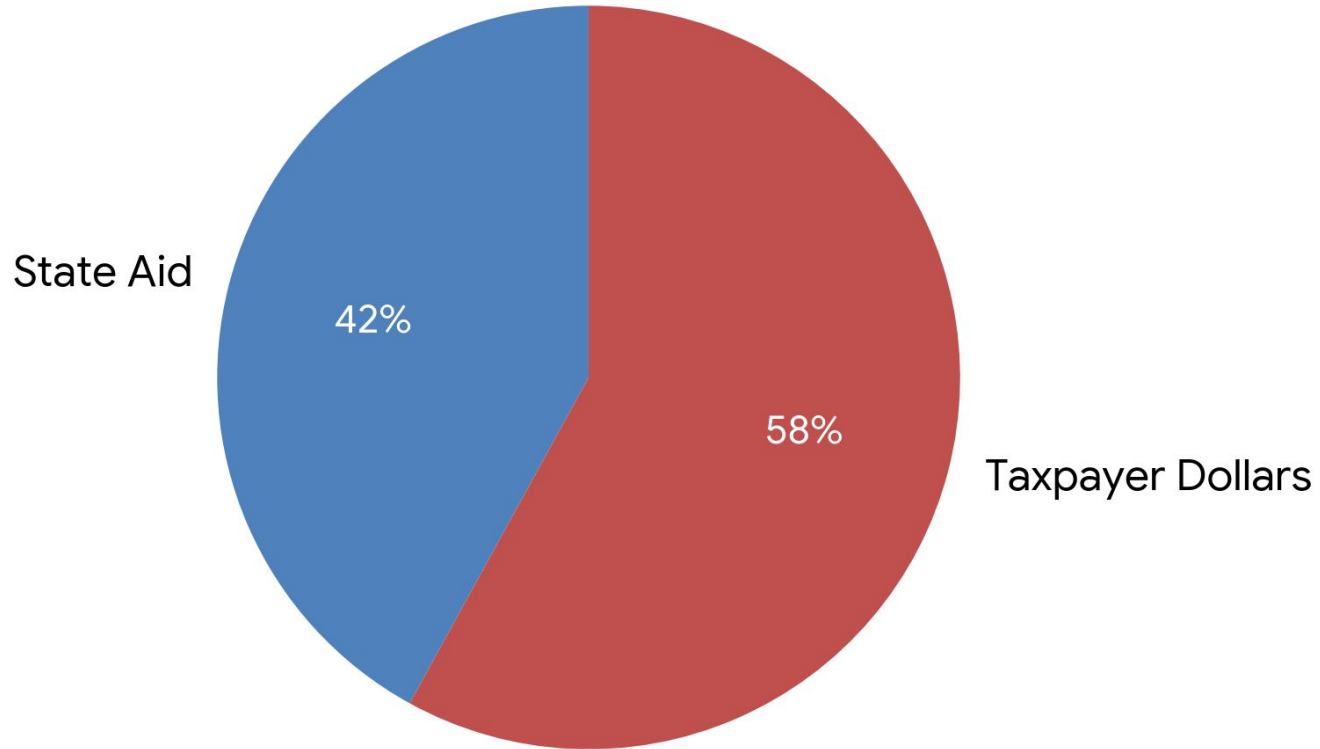


- **\$1,334,000+ in rising health insurance**
- **\$1,200,000+ in federal grant ending**

...

- **Increasing utility costs**
- **Increasing transportation costs**
- **Increasing salaries**

Funding Split



Budget POSITION after REVENUE Strategy



**Initial Proposed Expenditures Based on
Current Programming**

\$63,100,047

Expected Revenue

\$59,171,704

Gap = \$ 3,928,343

Reductions

Executive Cabinet	1 Executive From Central Office (Also 1 Executive due to Technology consolidation; within Program budget)	\$207,591
Administration	1 Building Administrative Position	\$186,998
Instructional	12 Teachers/Student Support	\$1,200,974
Support Staff	11 Aides	\$333,665
Clerical	1 Clerical	\$72,069
Operations & Maintenance	Equipment Costs/1 Custodian	\$112,646

Total savings on this slide for 26-27= \$2,113,943

Central Office Reductions

July 1, 2025

Superintendent

Executive
Level Position

Executive
Level Position

~~Executive
Level Position~~

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Level Position~~

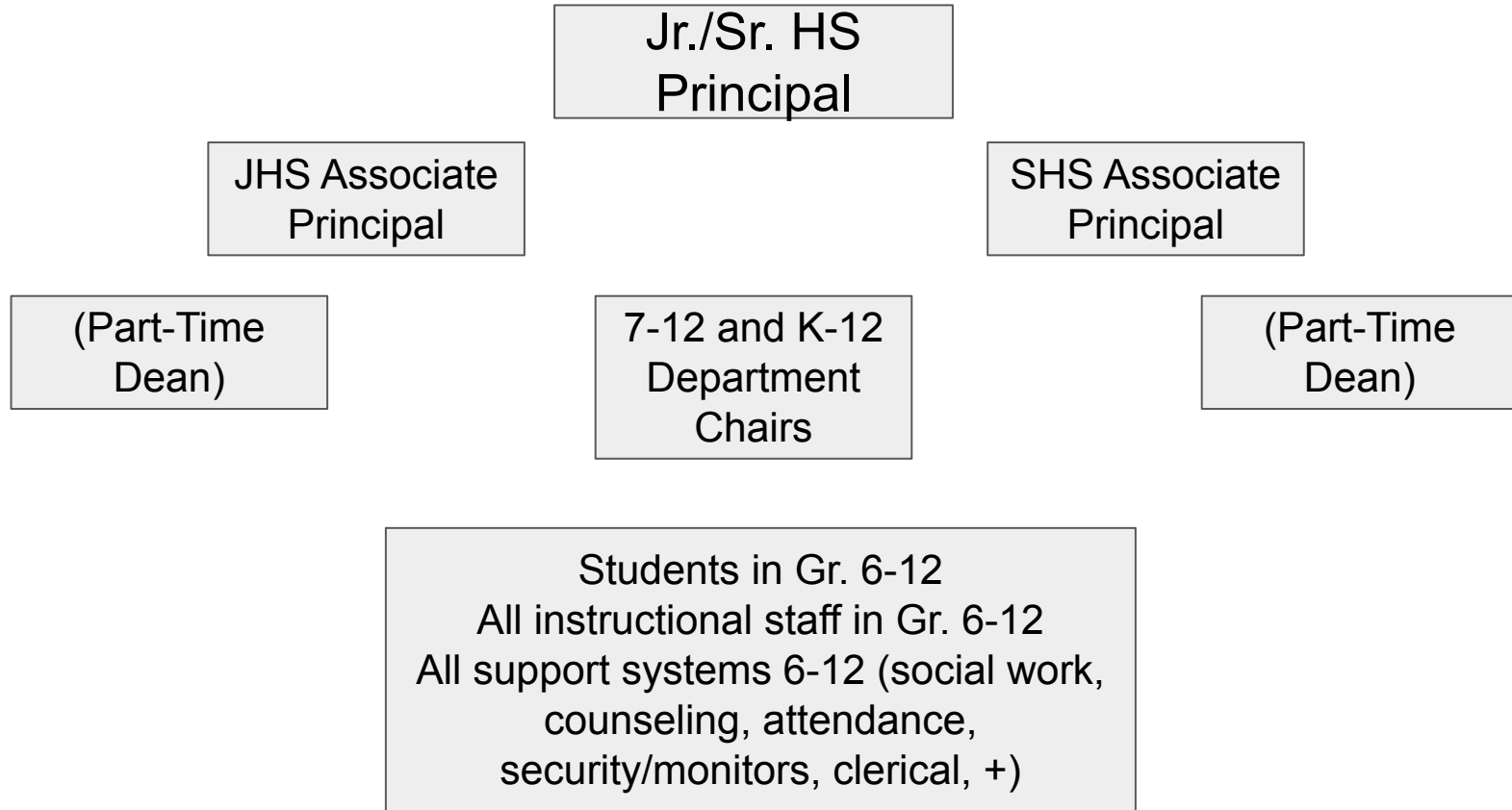
July 1, 2026

Superintendent

Executive
Level Position

Executive
Level Position

Junior/Senior High School Consolidation










Total Reductions

<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	\$ 2,113,943
Attrition & Vacancy Savings	Staffing	\$ 261,076
Software & Contract Reduction	Non-Staff	\$ 94,258
Operational Efficiencies	System-wide	\$ 1,048,279
New Expenses		(\$ 160,000)

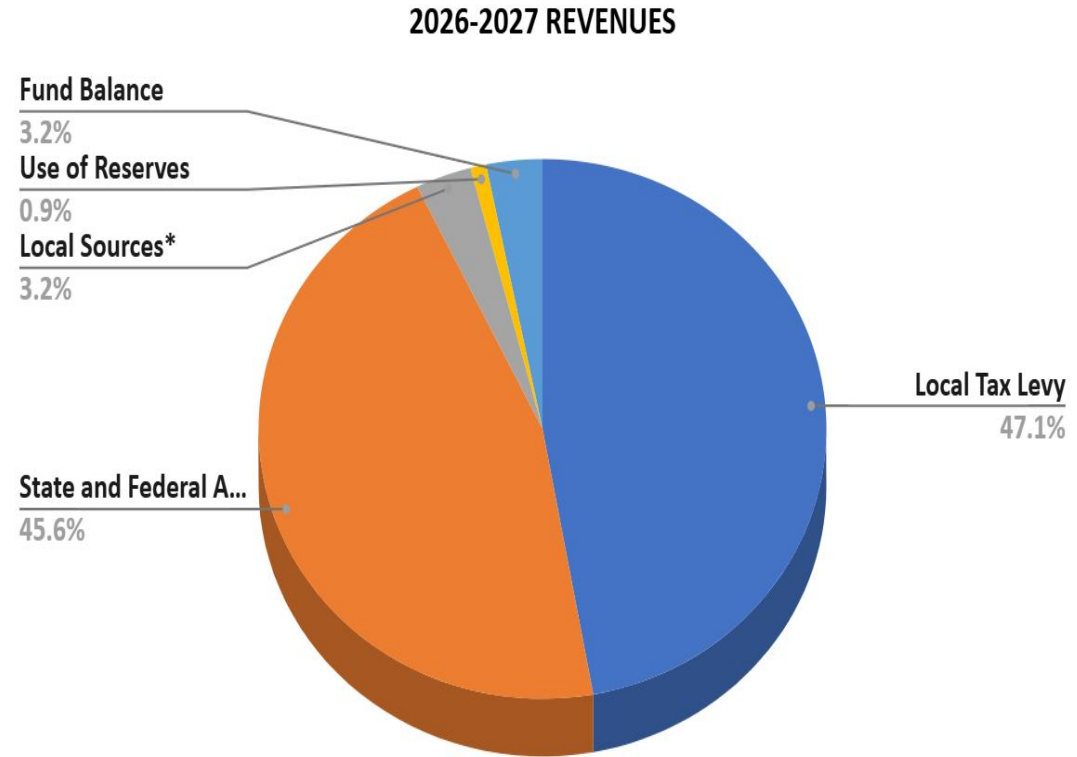
Total savings on this slide for 26-27= \$3,928,343

Sources of Revenue

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		\$ 26,885,125	\$ 26,974,066	\$ 88,941	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	\$ 1,889,000	\$ (229,772)	-10.84%
Planned use of Reserve		\$ 963,048	\$ 531,279	\$ (431,769)	-44.83%
Grand Totals		\$ 58,544,000	\$ 59,171,704	\$ 627,704	1.07%

Revenue Summary

Source of Funds	2026-2027 Proposed	Percentage
Local Tax Levy	\$27,892,359	47.14%
State and Federal Aid	\$26,974,066	45.59%
Local Sources*	\$1,885,000	3.19%
Use of Reserves	\$531,279	0.90%
Fund Balance	\$1,889,000	3.19%
Totals	\$59,171,704	100.00%

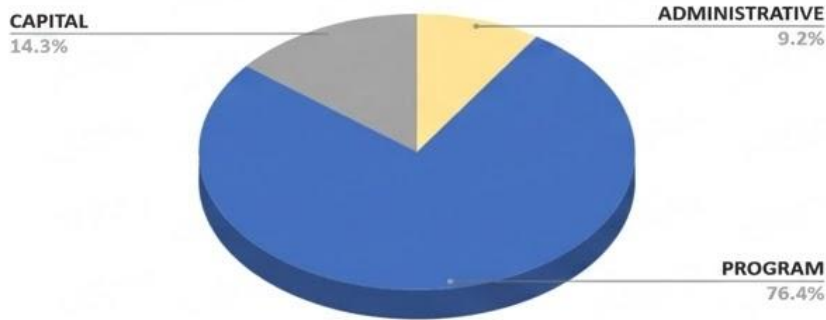


Expenses - Three Part Budget



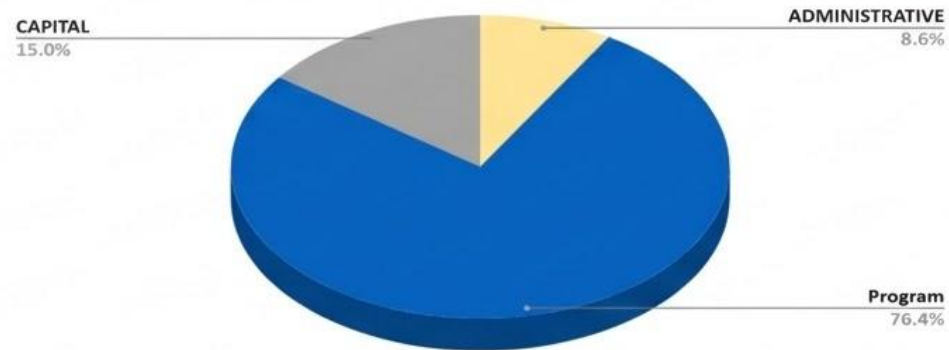
CATEGORY	BUDGET	% TOTAL
ADMINISTRATIVE	\$5,401,488	9.2%
PROGRAM	\$44,753,414	76.4%
CAPITAL	\$8,389,098	14.3%
Grand Total	\$ 58,544,000	100.00%

25-26 Three-Part Budget



CATEGORY	BUDGET	% TOTAL
ADMINISTRATIVE	\$5,108,721	8.63%
Program	\$45,215,686	76.41%
Capital	\$8,847,297	14.95%
Grand Total	\$ 59,171,704	100.00%

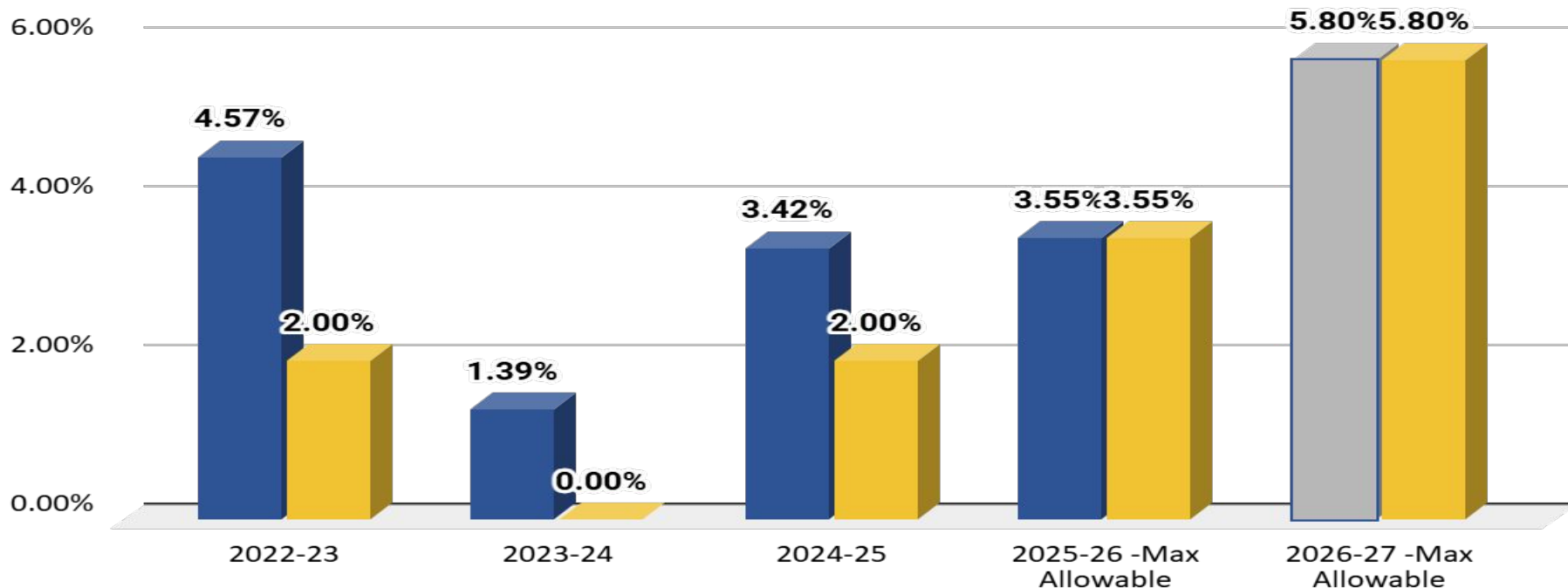
2026-207 Three-Part Budget



26-27 Tax Levy = \$ 27,892,359 Increase of 5.8% +\$1,530,304

Tax Levy History

■ Allowed Levy ■ Board Approved Tax Levy Increase (%)



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

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 (pool, fields, cafeteria, & gyms)
- Salary Increases for management or confidential employees not covered by a collective bargaining agreement.
- Non-Essential Projects

Additional Considerations if Budget Fails to Pass

- The budget would need to be at or close to last year's budget and would require further expenditure reductions of approximately \$902,000; reductions in more staff, programming, equipment
- Athletics and other extracurricular activities are often reduced or eliminated in a contingency budget
- Sets a lower base for the following school year, potentially restricting future spending

CONTINGENCY BUDGET



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%
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	\$ 57,541,400	(\$1,002,600)	-1.71%

Board Member Candidates

- **Royce “Rip” Noblin**
- **Michael Zibella**
- **Lou Zapp**

Vote

Tuesday, May 19, 2026: 11 am to 8 pm

\$59,171,704

5.8% Tax Levy Increase

District 1 – City of Hudson – Hudson Central Fire Station (77 N. 7th St, Hudson)

District 2 – Greenport, Stottville/Stockport, Ghent – Greenport Community Center (500 Town Hall Dr, Hudson)

District 3 – Claverack, Livingston, Taghkanic – A.B. Shaw Fire House (67 NY-23, Claverack)



Questions & Discussion