

2026-2027 Budget Presentation

*Strategic Investments:
Recap & Recommendations*

March 26, 2026



HYDE PARK
CENTRAL SCHOOL DISTRICT



ONE VISION

HPCSD is an innovative learning environment for ALL.

ONE MISSION

We empower ALL learners to be successful members of our dynamic society.

ONE DREAM

ONE TEAM



HYDE PARK

CENTRAL SCHOOL DISTRICT

Budget Development



- Zero-based Budget Approach
 - Adjust for known factors such as salary increases
 - Project health insurance
 - Analyze programs and collect other data to prioritize investments
- Figure in estimated state aid and calculate the tax levy limit
- Current Status: Determine the budget gap
- ➔ • Reevaluate positions, programs and other data to prioritize additional budget changes
- Present the Final Preliminary Budget (Superintendent's recommendation) (April 9th)
- Adopt a Proposed Budget (Board of Education) (April 28th)
- Budget Vote on May 19th (District Residents)



Budget Drivers

- Preserve programs and services for students
- Ensure financial sustainability
- Improve efficiency and effectiveness
- Balance the needs of the district while remaining mindful of the impact on taxpayers



Recap: Investment in Students



This budget accomplishes the preservation of all programs and services for students.



HYDE PARK
CENTRAL SCHOOL DISTRICT

Recap: Investments for Students



Approved New Budget Requests

- Literacy - HMH (K-5), New Curriculum 6-8
- Supervision at FDR (lunch monitors - 3)

Grant Investments Moved to the Budget

- LPNs
- Community Schools Facilitator
- Community School Liaison
- PBIS/MTSS Stipends
- School Counselors

Investments Supported by Grant (through 9/26)

- School Supplies
- Summer Bridges
- 6-8 ELA Curriculum & Training
- Aim High
- Camp Invention
- HMH Amira



Strategic Efficiencies



- Reduction of office supplies (25%)
- Use of Infinite Campus for delivery of progress/report cards
 - Savings in print and postage
- Reduction of newsletter mailings except for budget newsletter
- Energy efficiencies
- Software utilization reduction based on usage
- Reduction in travel for Professional Development
- Restructuring of HR and Community Schools



Recap: Building Requests

Schools	New Investments
North Park Elementary	Student Supplies Textbooks Travel/Mileage/Conference
Ralph R. Smith	Student Supplies
Netherwood Elementary	Student Supplies
Violet Avenue School	Student Supplies
Haviland Middle School	Student Supplies Attendance Initiatives PBIS
*FDR <i>(*Presentation scheduled for April 9, 2026)</i>	Student Supplies Lunch Monitors (3)



Recap: Department Requests

Department	New Investments
Humanities	
Math & Science	
Guidance	Contractual
Student Supports	Community Schools 6-8 ELA Curriculum
Transportation	Bus Purchases/Lift Sanders
Human Resources	Reorganization
*Facilities <i>(*Presentation scheduled for March 26, 2026)</i>	Operations/Utilities
*Athletics/Health <i>(*Presentation scheduled for April 28, 2026)</i>	Girls Flag Football Unified Basketball/Bocce
*Technology <i>(*Presentation scheduled for April 28, 2026)</i>	



Building / Department	Investment	Amount	Moved to CRG Grants	General Fund
Ralph R Smith	Student School Supplies	17,071	17,071	0
Violet	Student School Supplies	6,000	6,000	0
Netherwood	Student School Supplies	7,021	7,021	0
North Park	Student School Supplies	24,545	24,545	0
	Travel/Conference/Mileage	<u>2,020</u>	<u>0</u>	<u>0</u>
	Subtotal North Park	26,565	24,545	0
Haviland Middle	Attendance & PBIS Support	2,000	0	0
	Counseling & Health Office Supplies	3,280	0	0
	Student School Supplies	<u>38,874</u>	<u>38,874</u>	<u>0</u>
	Subtotal Haviland	44,154	38,874	0
*FDR	Monitors - 3 Lunch Coverage	44,739	0	44,739
	Student Supplies	57,434	57,434	0
	Subtotal FDR	102,173	57,434	44,739
*Athletics	Unified Basketball & Bocce	7,900	0	0
Director of Guidance	Contractual FDR	15,000	0	0
*Facilities	Utilities Increase/Maint. Decrease	45,835	0	0
Student Supports	ELA Curriculum & PD Grades 6-8	189,654	189,654	0
Transportation	Equipment	9,750	0	0
Human Resources	ReOrg	-92,533	0	-92,533
		378,590	340,599	-47,794

Items not listed in CRG Grant or GF have not been added to the budget.

Recap of Budget Requests by Building or Department



2026-2027 Student Supply Budget	150,945
Per Pupil Allocation	46.67

	Enrollment	Supply Budget
FDR	1,058	49,382
HMS	792	36,966
NES	277	12,929
NPE	470	21,937
RRS	316	14,749
VAS	321	14,982
	3,234	\$150,945

Student Supply Budget



2026-2027 HPCSD Budget Challenges and Considerations



- **Discontinuation of the Community Resource Grant**
 - \$1.090M of grant funding for staff and benefits
 - 11 FTE's and 24 PBIS and MTSS Stipends
- **Health Insurance Premium Increases +10.98% - Budget Impact 2.066M**
 - Individual - \$21,977
 - Family - \$49,004
- **ERS Employer Contribution Rate Increases**
 - 17.6% + 1.0%
- **Health Insurance Holiday - Non recurring \$2.12M reduction in health insurance costs.**
- **State Aid Increases Flat - Foundation Aid 1-2% Increase - \$304k to \$608k**

Strategic Reductions

(*) Retirement/Vacancy/Reassigned

Collective Bargaining	Total # of Reductions	Positions	Changes
Cabinet	1 (20%)	Deputy Superintendent*	Cabinet Restructure
Managerial Confidential	3 (13%)	Personnel Associate (2) Personnel Assistant (1) Network Specialist Asst Superv. of Transp.*	Restructure: Benefits Coordinator (1) Staff Dev. Specialist (1)
HPAA	1 (5%)	Coordinator of MLL	
HPTA (Retirements/Reductions/Repurpose)	7 (2%)	ENL Float Nurse* AIS (2)* Elementary (1)* Technology Integrator* Behaviorist*	
HPCSUEA	4 (2%)	Security Supervisor* Family Liaisons (2)* (1)	Family Liaison: 1 retained; 1 reassigned; 2 reductions
CSEA	2 (1%)	Bus Driver (2)*	

Tax Cap Calculation

Using additional State aid to reduce the tax levy lowers the budget impact on the community.



HYDE PARK
CENTRAL SCHOOL DISTRICT

Hyde Park Central School District		
Tax Cap Calculation		
2026-27		
2026-2027		
Prior Year Tax Levy		72,258,441
Tax Base Growth Factor	x	1.0122
	=	73,139,994
Add Prior Year PILOTS	+	711,847
Less Prior Year Capital Tax Levy	-	1,896,117
Adjusted Prior Year Levy	=	71,955,724
Allowable Levy Growth Factor	x	1.020000
		73,394,838
Less Current Year PILOTS	-	698,886
Add Current Year Capital Tax Levy	+	1,974,220
Current Year Tax Levy	=	74,670,172
	\$ Change	2,411,731
	% Change	3.34%
Additional 1% Foundation Aid		(304,000)
Tax Levy to Taxpayer		74,366,172
		2,107,731
		2.92%

CPI or 2% Tax Levy

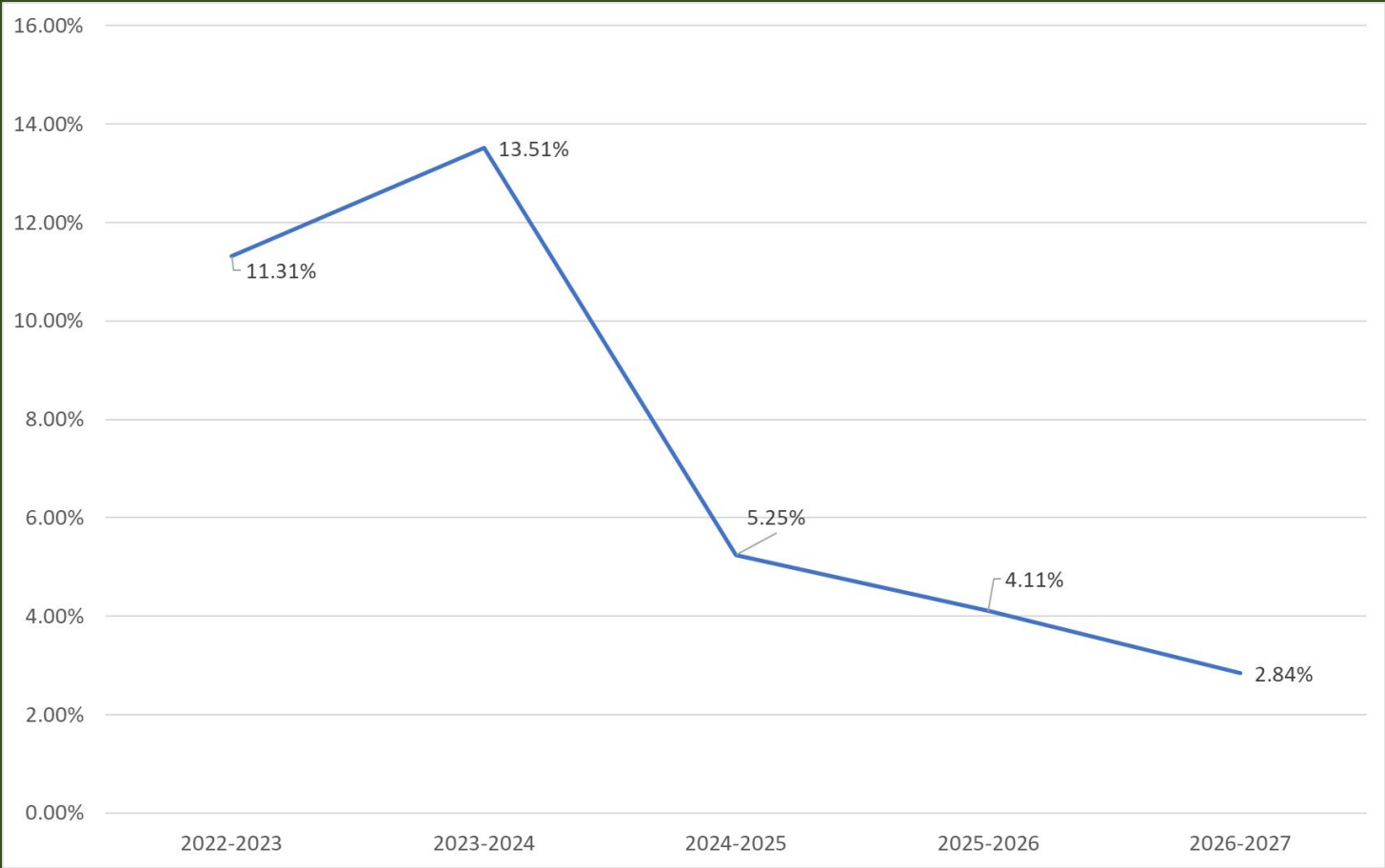
Reduce Tax Levy by Legislative Budget Proposed Add'l 1% over Governor's Budget

State Aid Projections

Description	One House Budget 2026-2027	Adopted Budget 2025-2026	Change	
Foundation Aid	31,103,263	30,361,787	741,476	
➔ BOCES Aid	3,658,395	3,118,090	540,305	
High Cost Excess Cost	925,000	950,562	(25,562)	
Private Excess Cost	1,206,656	1,353,006	(146,350)	
➔ Instructional Hardware	42,912	46,624	(3,712)	
➔ Software, Library, Textbook	270,587	281,814	(11,227)	
➔ Transportation Aid	5,118,307	5,199,858	(81,551)	
➔ Building + Bldg Reorg Incentive	4,447,656	4,149,696	297,960	
High Tax Aid	727,915	727,915	-	
Totals	\$ 47,500,691	\$ 46,189,352	\$ 1,311,339	2.84%



Historical Trend State Aid



Preliminary Budget-to-Budget Revenues

	Draft 2026-2027	Adopted 2025-2026	\$ Change	% Change
Taxes	74,366,172	72,258,441	2,107,731	2.92%
Other Revenues	4,073,681	3,666,300	407,381	11.11%
State Aid	47,500,691	46,189,352	1,311,339	2.84%
Interfund Transfer - Debt Service	0	640,000	(640,000)	-100.00%
Reserves - TRS & ERS	1,975,000	-	1,975,000	100.00%
Fund Balance	3,234,730	3,234,730	0	0.00%
Total	131,150,274	125,988,823	5,161,451	4.10%



Reserve Use

	Balance at 6/30/2025	Expense (estimates)	2026-2027 Reserve Use	Reserve Use as a % of Expense	Reserve Use as a % 6/30/25 Balance
ERS	6,627,129	2,107,596	1,000,000	47.45%	15.09%
TRS	3,293,517	3,875,000	975,000	25.16%	29.60%

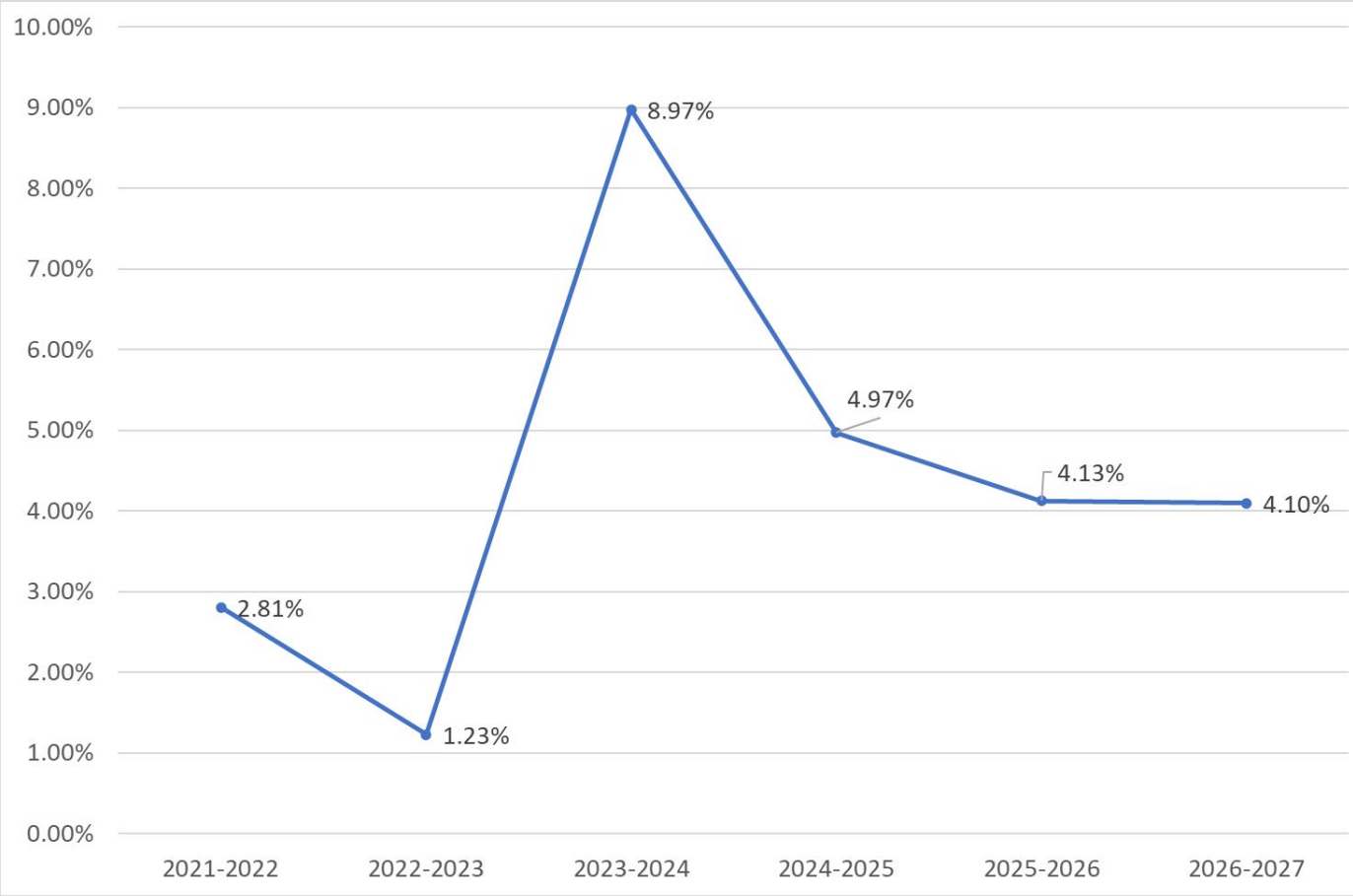


Preliminary – Budget-to-Budget Expenditures

	Draft 2026-2027	Adopted 2025-2026	\$ Change	% Change	% of Budget Increase
Employee Benefits	39,089,310	36,675,701	2,413,609	6.58%	46.76%
Salaries	59,148,737	57,188,413	1,960,324	3.43%	37.98%
BOCES	12,630,233	11,825,370	804,863	6.81%	15.59%
Contractual	9,559,767	9,389,209	170,558	1.82%	3.30%
Equipment	1,152,815	1,016,100	136,715	13.45%	2.65%
Debt Service Payments	6,865,259	6,904,125	(38,866)	-0.56%	-0.75%
Transfer to other Funds	250,000	310,000	(60,000)	-19.35%	-1.16%
Supplies	2,454,153	2,679,905	(225,752)	-8.42%	-4.37%
Total	131,150,274	125,988,823	5,161,451	4.10%	100.00%



Historical Budget to Budget Increases



Administrative, Program, & Capital

Admin	9.78%	12,821,580
Program	75.96%	99,623,597
Capital	14.26%	18,705,097
	100%	131,150,274



■ Admin ■ Program ■ Capital

Department	Activity Code	Admin	Program	Capital
Employee Benefits	9098.0	X	X	X
Legal Services	1420.0	X	X	
Board of Education	1099.0	X		
Central Admin	1240.0	X		
Finance	1399.0	X		
Personnel	1430.0	X		
Records Mgmt.	1460.0	X		
Public Information	1480.0	X		
Other Cent. Serv.	1699.0	X		
Other Spec. Items	1998.0	X		
Curriculum Dev. & Sup.	2010.0	X		
Admin Schools	2020.0	X		
Sup. Spec. Schl.	2040.0	X		
Rsch. Eval. & Plan.	2060.0	X		
Instruction	2999.0		X	
Transportation	5510.0		X	
Maintenance Garage	5530.0		X	
Contract Trans.	5540.4		X	
Public Trans.	5550.4		X	
BOCES Trans.	5581.49		X	
Community Service	8099.0		X	
Other Transfers	9951.0		X	
Op. Of Plant	1620.0			X
Maint. Of Plant	1621.0			X
Judgements & Cl.	1930.4			X
Refund of Taxes	1964.4			X
Purchase of Buses	5510.21			X
Debt Service	9898.0			X
Transfer to Capital	9950.0			X
Transfer to Debt	9902.0			X

Proposition 2 - Gas and Diesel Buses

			Total Cost	Cost Per Bus
4	66 Passenger Buses	Diesel	756,818	189,204
3	30 Passenger Buses	Gasoline	334,095	111,365
		Total Cost	1,090,913	
	State Aid	59.40%	(648,002)	
	Net Cost After State Aid		\$442,911	



Next Steps

Dates to remember:	BOE Meeting Action:
JANUARY 22, 2026	Budget Presentation
FEBRUARY 12, 2026	Budget Presentation
FEBRUARY 26, 2026	Budget & Tax Cap Calculation Presentation
MARCH 12, 2026	Budget Presentation
MARCH 26, 2026	Budget Presentation & Adoption of Propositions
APRIL 9, 2026	Superintendent's Budget Presentation & Property Tax Report Card
APRIL 28, 2026 (Tuesday)	BOE Vote on BOCES Budget
MAY 7, 2026	Budget Hearing @ District Office, 6:30 pm
MAY 19, 2026	School Budget Vote / Board Member Election @ HMS, 6:00 am – 8:00 pm

