

FY2025

#Why Not



POPULAR ANNUAL FINANCIAL REPORT | PAFR

FOR THE YEAR ENDED JUNE 30, 2025



HUDSON
CITY SCHOOL DISTRICT



HUDSON

CITY SCHOOL DISTRICT

Dear Hudson Community,

It is our pleasure to present the Popular Annual Financial Report (PAFR) to you. In addition to our Monthly Financial Reports and our Annual Comprehensive Financial Report (ACFR), this is another way to inform the public about the financial operating activities of the Hudson City School District. Our goal is to provide transparent, timely, and relevant financial information in a clear, easy to read, and user friendly format.

We operate our district primarily from the resources coming from the district's General Fund, which is the focus of this report. The PAFR is prepared on a cash basis of accounting. The information presented is unaudited and has been compiled from the most recent fiscal year ending June 30, 2025.

As you look through this edition, we encourage you to spend a few minutes with the accomplishments highlighted on page 7. They reflect the combined effort of our students, staff, and families—and the many ways our 5-Star district continues to lead the state in academics, the arts, athletics, and service. These achievements speak to a community that truly invests in its kids. None of this happens by accident; it grows from hard work, meaningful relationships, and shared expectations for excellence. We hope you'll take a moment to celebrate what Hudson has achieved and the opportunities our students continue to embrace every day.

We appreciate your continued support of the district and hope that you find this report informative. If you have any comments or questions, please feel free to contact me at buttop@hudson.k12.oh.us or call me at 330-653-1293.

Sincerely,

Phillip D. Butto IV, CPA
Treasurer

Dana W. Addis
Superintendent



HUDSON CITY SCHOOL DISTRICT

76 N. Hayden Parkway, Hudson, Ohio 44236

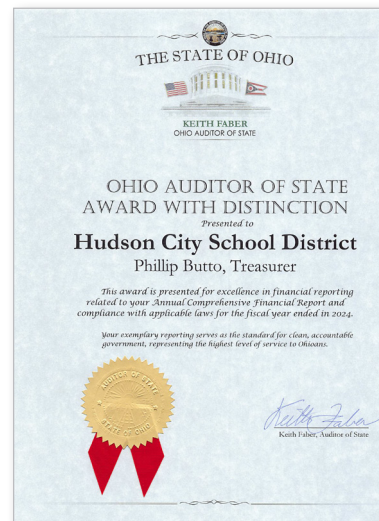
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hudson.k12.oh.us

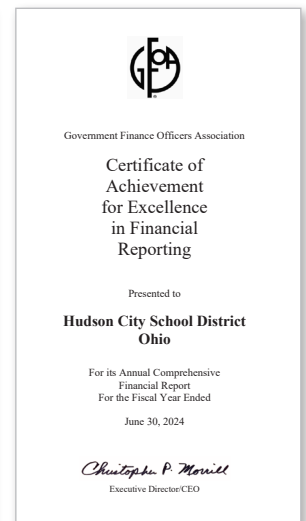


Board of Education Members (from left to right): Kirstin S. Toth, Laura Jones (President), Tom Tobin, Mark Dzurec (Vice President), Jon C. Peterson

FINANCIAL AWARDS



Auditor of State Award with Distinction



GFOA Certificate of Achievement



ASBO Certificate of Excellence

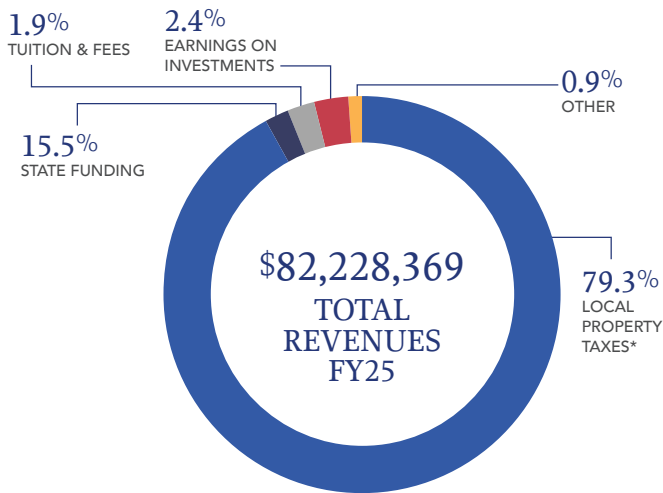
StaRS

Star Rating System
Monitoring transparency in government

Hudson City School District received a four-star rating on the State of Ohio Auditor's Star Rating System. This is the Highest Achievement for the Award. A four-star rating means that the district was compliant with all Sunshine Law requirements and has implemented at least five best practices.

Moody's Credit Rating: Aa1

OPERATING REVENUE: Where Does it Come From?



Local Property Taxes

The chart to the left shows the distribution of the district's revenue sources for its main Operating Fund, the General Fund. Property taxes* make up 79% of all district operating revenue. Property taxes are supported by operating levies. After 12 years with no new operating levies, we want to thank the Hudson community for passing a new 5.5 mill operating levy in November of 2023.

State Funding

State foundation funding and all of its components represent 16% of the district's revenue. The Ohio formula that governs state funding places Hudson on the "State Guarantee." As a guarantee district, Hudson receives a fixed amount of state funding that has limited growth due to Hudson's property and income wealth. In fact, in 2010 Hudson received 21% of its revenue from the state; today the district only receives 16% of its funding from the state.

GENERAL FUND REVENUES

	2022	2023	2024	2025
Local Property Taxes*	\$53,502,046	\$55,675,324	\$60,870,702	\$65,176,957
State Funding	\$11,390,311	\$11,582,313	\$12,179,439	\$12,749,707
Tuition & Fees	\$1,661,616	\$1,522,614	\$1,590,808	\$1,571,799
Earnings on Investments	\$164,084	\$1,102,617	\$1,697,587	\$1,953,559
Other	\$925,139	\$715,243	\$873,960	\$776,347
Total Revenues	\$67,643,195	\$70,598,111	\$77,212,496	\$82,228,369

* Includes residential, commercial, and public utility taxes, as well as property tax credits reimbursed by the State.

OPERATING EXPENSES

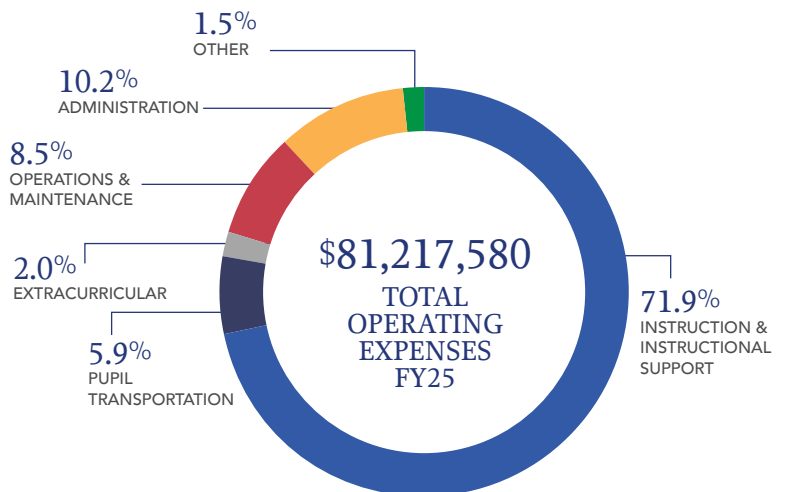
Expenses by Purpose

The chart to the right depicts the district's actual operating expenses for Fiscal Year 2025. When the categories of Instruction, Instructional Support, Transportation, and Extracurricular are combined, 79.8% of all expenditures are directly tied to the student experience.

The district regularly endeavors to contain costs and reduce expenses through market and data analysis. On page 5, we outline recent initiatives to reduce spending and illustrate the impact on the district's cash reserves. A stable healthy cash reserve allows the district to extend its levy cycle and stay off the ballot.

New levy operating funds have allowed the district to:

- Maintain current class sizes
- Continue student support services provided by aides, intervention specialists, and small group instructors
- Provide learning resource centers and labs for PreK-12
- Fund investments in safety, health, and wellness including: a third School Resource Officer; maintaining clinical/school counselors; and increased access to mental health providers

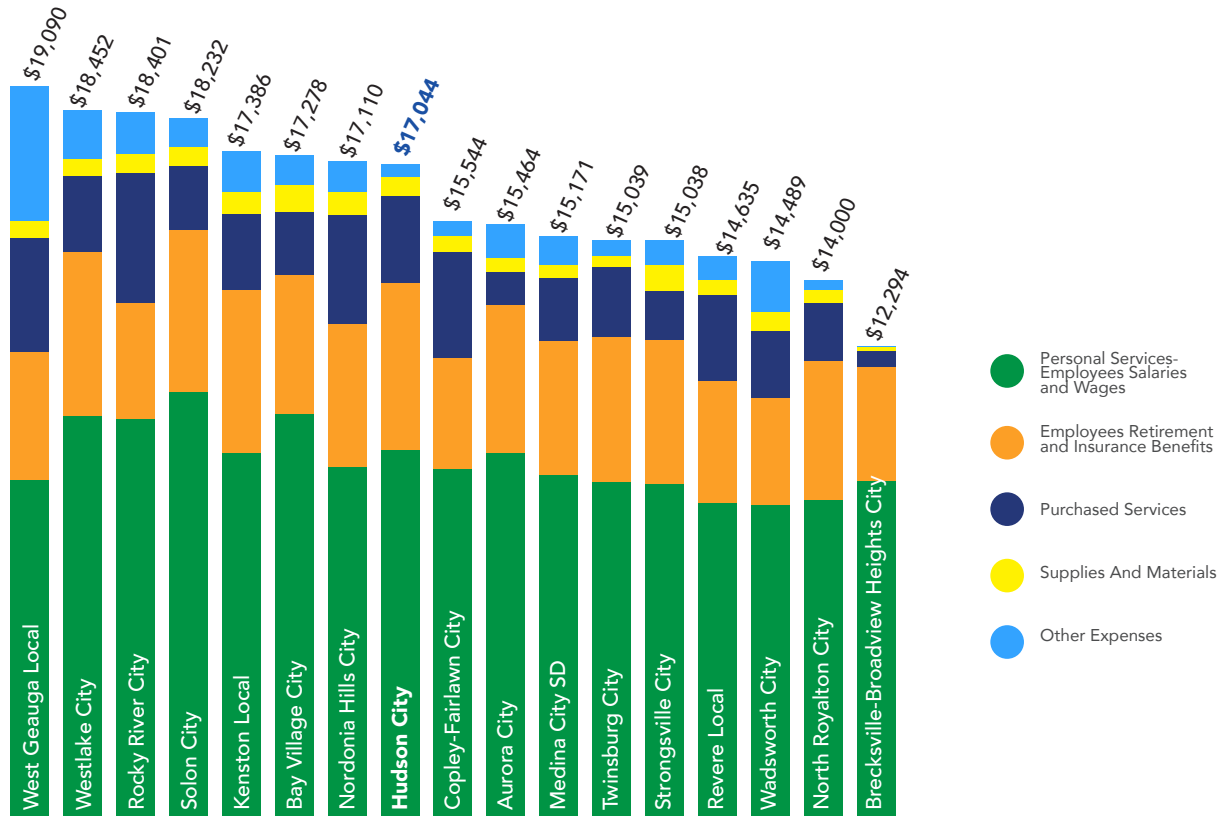


OPERATING EXPENSES

	2022	2023	2024	2025
Instruction & Instructional Support	\$48,522,759	\$51,650,360	\$55,634,532	\$58,356,764
Pupil Transportation	\$4,824,368	\$4,849,122	\$4,541,914	\$4,811,526
Extracurricular	\$1,298,579	\$1,426,663	\$1,486,362	\$1,644,901
Operations & Maintenance	\$5,696,576	\$5,892,084	\$5,996,096	\$6,867,398
Administration	\$7,307,771	\$7,572,864	\$7,881,087	\$8,310,691
Other	\$1,840,306	\$1,139,299	\$1,175,101	\$1,226,300
Total Operating Expenses	\$69,490,359	\$72,530,392	\$76,715,092	\$81,217,580

DISTRICT PER PUPIL EXPENSE COMPARISON

The chart below compares categories of spending per pupil among 16 comparable, high-performing school districts in Northeast Ohio. Spending per pupil varies among school districts based upon the total funding available and the number of students enrolled. The Hudson City School District spends \$17,044 per pupil compared to the average (\$16,157) of this peer group.



FINANCIAL FORECAST

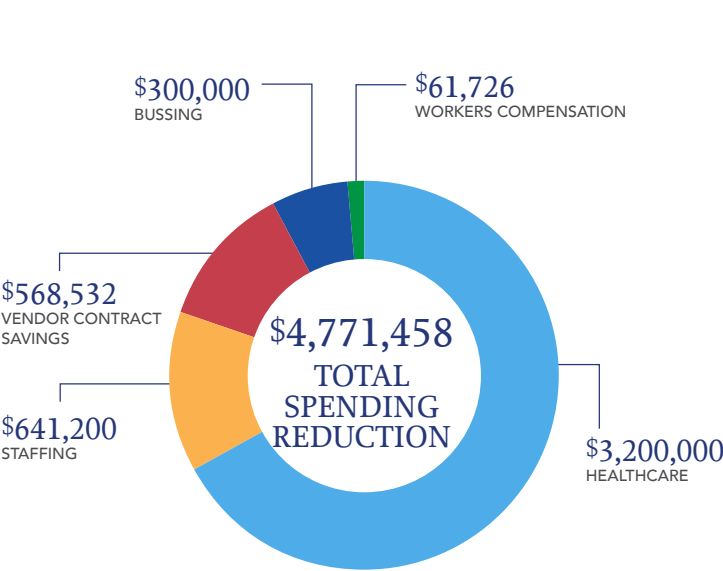
The Hudson City School District has maintained a positive cash position over the last several years due to the continued financial support of the Hudson Community and the passage of the November 2023 operating levy. Revenue from new residential and commercial construction has also helped to sustain the district financially. In addition, the district has consistently employed efforts to contain and reduce spending, including staffing and programming reductions, staffing efficiencies, operational efficiencies, and a recent operational budget reduction. Inflationary increases in basic operational costs as well as a rise in expenses related to student learning and supports following COVID-19 have prompted the district to continually evaluate ways to operate in the most effective and efficient manner, while maintaining the high-quality programming our community has come to expect.



FINANCIAL FORECAST	Fiscal Year 2025 Actual	Fiscal Year 2026 Projected	Fiscal Year 2027 Projected	Fiscal Year 2028 Projected	Fiscal Year 2029 Projected
Beginning Balance	\$29,921,975	\$30,932,764	\$33,695,381	\$36,834,086	\$38,612,467
Revenues	\$82,228,369	\$82,931,443	\$84,525,597	\$85,718,734	\$86,369,257
Expenses	\$(81,217,579)	\$(80,168,826)	\$(81,386,892)	\$(83,940,353)	\$(85,949,687)
Operating Surplus/(Deficit)	\$1,010,789	\$2,762,617	\$3,138,705	\$1,778,381	\$419,571
Ending Balance	\$30,932,764	\$33,695,381	\$36,834,086	\$38,612,467	\$39,032,038

DISTRICT SPENDING REDUCTIONS

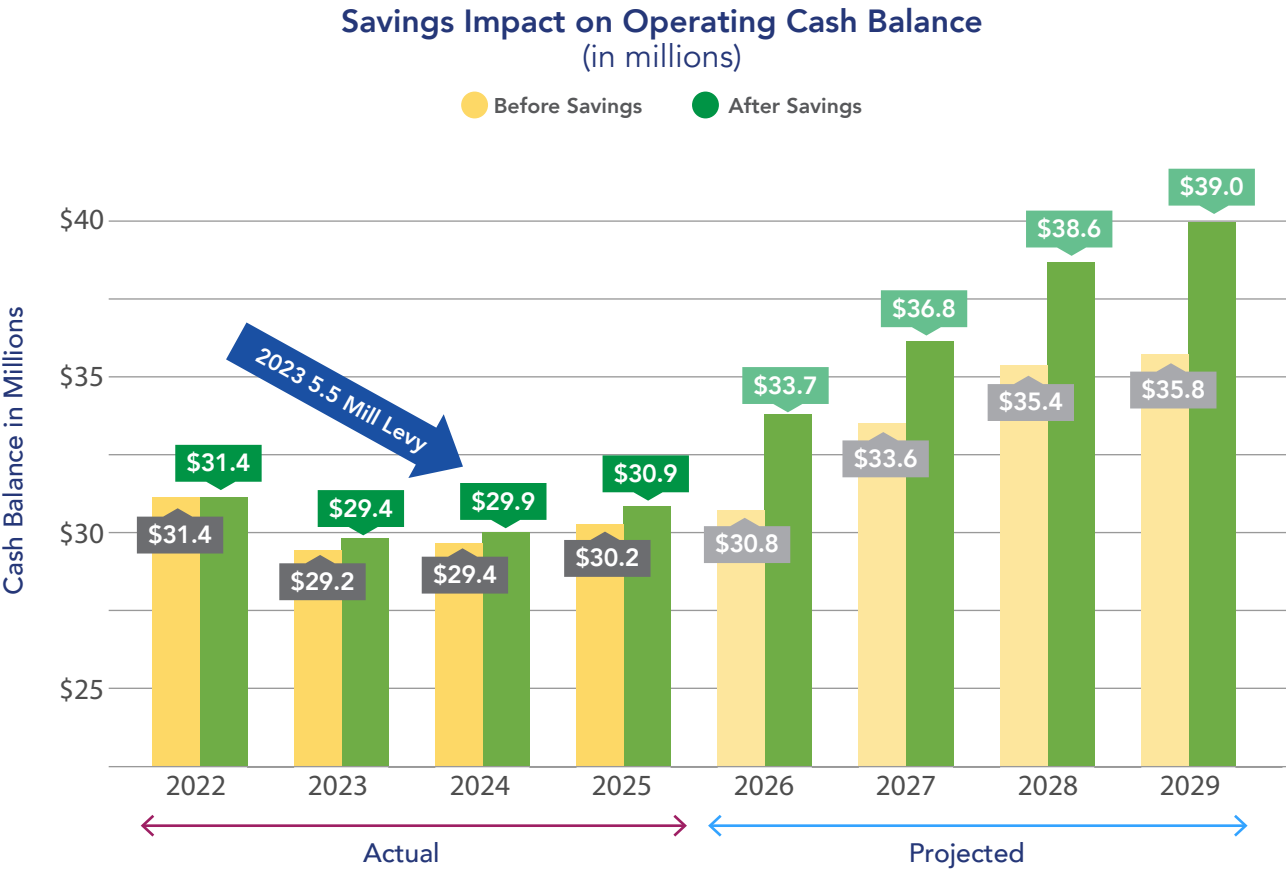
As good stewards of taxpayer dollars we make it a daily priority to look for opportunities where the district can reduce spending while ensuring that our staff and students have the resources needed. The chart below categorically illustrates spending reductions over the last three years due to the collaborative efforts of administration, associations, and staff members.



- Healthcare:** Working with our staff associations, the district moved to a healthcare consortium producing immediate health care benefit savings.
- Staffing:** Each year the district closely monitors staffing levels in coordination with student enrollment and student needs. We have been able to reduce staff in certain areas through efficiency and attrition.
- Vendor Contract Savings:** Consistently re-evaluate vendor contracts to ensure the best pricing / Participate in purchasing cooperatives that result in spending reductions.
- Bussing:** Conducted a bus route audit that led to a reduction in transportation costs while maintaining safe and reliable service for our students.
- Workers Compensation:** Over the last 3 years the district has employed strategies to reduce the risk and occurrence of workplace injuries significantly reducing Workers Comp. premiums.

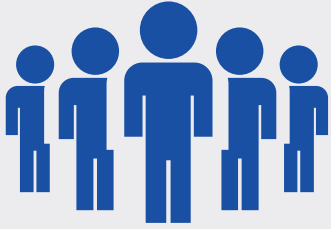
IMPACT OF SAVINGS ON CASH RESERVES

A healthy operating cash reserve allows a school district to remain financially stable between new levies. The district’s cash balance policy requires a minimum cash reserve of 3 months of operating expenses. The chart below shows the positive impact of the strategic initiatives outlined above. By reducing spending in key areas, we have improved the district’s cash balance to 5 months of operating expenses, thereby extending the time between levies.



THE NUMBERS BEHIND HUDSON CITY SCHOOLS

TOTAL ENROLLMENT



4,550
FY25



NUMBER OF EMPLOYEES



656

Hudson City Schools is the largest employer in the City of Hudson

ENROLLMENT BY SCHOOL



405	McDowell (PreK-K)
622	Ellsworth Hill (1-2)
1,045	East Woods (3-5)
1,043	Hudson Middle (6-8)
1,435	Hudson High (9-12)

SQUARE FOOTAGE OF BUILDINGS MAINTAINED



833,649

BUS TRANSPORTATION

45 TOTAL ROUTES

2,698 AVERAGE DAILY RIDERS

2,810 TOTAL DAILY MILES



RECENT DISTRICT ACCOMPLISHMENTS

Academic Excellence Hudson City Schools earned a 5 Star Overall Rating on Ohio's Local Report Card.

★★★★★

Early Literacy

Hudson High School ranked #11 in the state according to the recent 2025 US News & World Report and #1 in Akron Metro Area High Schools.

★★★★★

Progress

Hudson Middle School ranked #18 in the state according to the recent 2025 US News and World Report. and was one of 24 districts nationwide to be named a 2025 School of Distinction for Middle Level Education.

★★★★★

Achievement

233 Seniors graduated with honors

- 96 - Summa Cum Laude (4.33 and above gpa)
- 76 - Magna Cum Laude (4.00 - 4.32 gpa)
- 61 - Cum Laude (3.67 - 3.99 gpa)

Higher Education Attendance - 94% of students attend higher education institutions:

- State Schools - 193 - 62%
- Private Schools - 38 - 12%
- 2 year/Tech College 4 - 1%
- Out of State Universities 72 - 23%
- US Military Academies 4 - 1%

National Merit Scholars

- 26 Seniors in the class of 2025 have been recognized as National Merit Scholars

Unique Learning Opportunities

- 25 Advanced Placement courses are offered at Hudson High School
- Hands of Gratitude - Students building prosthetics for people in other countries
- Service Learning Course - An Interdisciplinary course of American Government, Contemporary issues, and British Literature at the High School.
- New Dimensions - Interdisciplinary Humanities Course at the High School
- Geometric Design - Geometry and Industrial Arts
- H2BE - Honors Biology and Honors English - Interdisciplinary Course
- Five Languages are taught in Hudson: Spanish, French, German, Mandarin Chinese, and American Sign Language

26 Career Programs offered through the Six District Compact. Hudson hosts the Auto Technical Program and the Video portion of the Modern Communication course.

★★★★★

Graduation

Performing Arts

- Curricular Opportunities:
 - Band grades 5 - 12
 - Orchestra grades 4 - 12
 - Choir grades 3 - 12
- Extracurricular Opportunities:
 - Jazz, grades 7-12
 - Musical Theatre, grades 6-12
 - Show Choir, 7-12
(HMS Show Choir I Grades 7 & 8
Vocal Impact I Grades 9-12)

Music

- Band, choir, and orchestra students earned high accolades in Norfolk and Williamsburg, Virginia, during the 2024 music department trip.
- During the 2024-2025 school year, the HHS Choirs performed in 20 concerts, highlighted by a combined performance with the BBHHS Choirs of Dan Forrest's "Requiem for the Living" at St. Bernard Church in Akron, OH. This was the 7th year of collaboration between the two music programs.
- Vocal Impact made their annual December trip throughout our community performing for the Hudson Women's Club, Hudson Rotary, HHS Staff, and our Elementary students & teachers. They also performed on Fox 8 in the Morning for the second year in a row back in February.
- Our annual Choir Cabaret was held in November. The evening was headlined by solo/small group performances and the funds raised from this event helped us to fund upcoming trips to Italy & Universal Studios as well as our Composer in Residence Concert with Jake Runestad in March.

Ohio Music Education Association (OMEA)

- Chamber Choir & Bella Voce went to OMEA District Contest in March. Chamber Choir earned an Excellent rating (II) in Class AA and Bella Voce earned a Superior Rating (I) in Class B, which qualified them for State Contest in May; this was Bella Voce's first time attending Large Group Contest since their inception in 2022. They would go on to earn an Excellent rating (II) at OMEA State Contest.

★★★★★

Gap Closing

★★★★★

College Career & Readiness

- In 2024, 8 HHS Choir members participated in the OMEA Solo & Ensemble Adjudicated Event at Barberton HS, With 7 earning a Superior rating (I) from their adjudicators.
- During the 2024-2025 school year, students in HHS Bands played in 34 individual performances. These included concerts, parades, ceremonies, community outreach and/or charity events, competitions, athletic events, and more.
- HHS Band members continue to earn top chairs in district, university, regional, and state honor ensembles, including, but not limited to, the OMEA All-State Band, Cleveland Orchestra Youth Orchestra, Akron Youth Symphony, OMEA Northeast Regional Orchestra, Cleveland Youth Wind Symphony, the Ohio Band Directors Conference Honor Band, and the Kent State Youth Winds.
- The Hudson High School Wind Ensemble earned a "Superior (I)" rating in Class A at the OMEA District Large Group Adjudicated Event in 2024. The Hudson High School Symphonic Band earned an "Excellent (II)" rating at the same event, the first time in attendance in school history.
- In 2024, 30 HHS Band members participated in the OMEA Solo & Ensemble Adjudicated Event, all earning either a "Superior (I)" or "Excellent (II)" rating from their adjudicators.

Hudson High School Athletics 2024-2025

- HHS Athletes - 1,184
- 85% Scholar Athletes (3.5 GPA or above)
- 10 League Championships
- 10 Players of the Year
- 12 Coaches of the Year
- 10 District Championships
- 3 Regional Championships
- 6 State Qualifying Teams
- 37 State Qualifying Individuals
- 22 All-Ohio Athletes
- 2 Team Sportsmanship Awards
- 2024-25 All Sports Champions (6th consecutive year)
- #1 Public School in Ohio for Athletes (#174 in USA) - Niche
- #1 Public School in Ohio for Athletes, USA Today (#8 overall) - USA Today



HUDSON

CITY SCHOOL DISTRICT

HUDSON CITY SCHOOL DISTRICT // 76 N. Hayden Parkway, Hudson, Ohio 44236



ENGAGED COLLABORATOR

An Explorer helps everyone learn and grow by proactively listening, thoughtfully presenting ideas, respecting all voices, and collaborating to achieve shared goals.

EMPATHETIC CONTRIBUTOR

An Explorer understands and learns from others' feelings, thoughts, and experiences. An Explorer actively looks for opportunities that improve the lives of others.

ADAPTIVE PROBLEM SOLVER

An Explorer perseveres to reach solutions, even in rapidly changing environments filled with diverse views, obstacles, and sometimes failure.

ETHICAL CITIZEN

An Explorer courageously and consistently demonstrates honesty and integrity, even when it's difficult, unpopular, or when no one is watching.

LIFELONG LEARNER

An Explorer lives a healthy, hopeful, and balanced life; embraces new ideas and diverse perspectives; and is always learning, reflecting, and growing.

CRITICAL THINKER

An Explorer is open-minded, curious, thoughtful, and informed by evidence when evaluating and proposing solutions.