Hendrick Hudson Central School District

Instruction: The Program Component

Understanding New York's three-part budget as we begin 2027-28 budget development

Budget Town Hall 1 of 3

Blue Mountain Middle School Auditorium · Monday, November 2, 2026 · 5:00 p.m.

Michael A. Tromblee, Ed.D., Superintendent of Schools

Please Note: This document is a working draft. It may be updated prior to or at the time of presentation, and should not be considered a final or published document until that time.

HHCSD Mission

The mission of the Hendrick Hudson School District is to ensure students are engaged and passionate learners who achieve their maximum potential and contribute to society.

Why We Are Here

Three town halls, one budget component each.

Topic	Date and time	Location
Instruction (tonight)	Mon., Nov. 2 · 5:00 p.m.	Blue Mountain MS Auditorium
Facilities improvements	Tue., Nov. 10 · 5:00 p.m.	Frank G. Lindsey ES Library
District administration	Mon., Nov. 23 · 5:00 p.m.	Blue Mountain MS Auditorium

WHAT TONIGHT IS

A clear look at how New York requires school budgets to be organized, and what the **program component** pays for in our schools.

WHAT TONIGHT IS NOT

A proposed 2027-28 budget. That work is just beginning, and **your input shapes it**.

These meetings are separate from our District Compass Town Halls.

What You Told Us

Budget Thought Exchange, winter 2026: 240 participants.

Protect taxpayers

Especially seniors and residents on fixed incomes.

Preserve programs

Support for moderate increases that keep current offerings stable.

Show where it goes

Transparency about spending and how it is organized. **Tonight's focus.**

Indian Point

The financial fallout continues to unfold with uncertain consequences.

Find other revenue

Pursue government funding and new cost savings.

Balance both

Weigh this year's tax impact against long-term health.

A Budget Format Set by New York State

Every central, union free and small city school district presents its budget the same way.

THE REQUIREMENT

The annual school budget must be prepared and presented in **three components**: a **program** component, a **capital** component, and an **administrative** component.

Education Law §1716 · Commissioner's Regulations §170.8

One set of definitions statewide

The State decides which costs belong in each component, not the district.

Plain language

The budget must be written so residents can understand it, with prior-year comparisons.

Voters see it in this form

Residents vote on one total, but every budget document shows how it divides across the three.

We go further, because we believe in transparency. The State requires three components. We show you every line.

Annual line-by-line review

A public Board session reviews every account, line by line, and is livestreamed.

Every line posted online

The full line-by-line budget, with prior years side by side, posted in English and Spanish.

Built in public

Budget presentations at Board meetings from December to May, all posted online.

Many ways to engage

In-person and virtual forums, the Thought Exchange, Soundings, and these town halls.

Sources: NYS Education Law §§1608, 1716; 8 NYCRR §170.8; NYSED School Budgeting Handbook; HHCSD District Budget webpage.

The Three Components

What New York State places in each, under Commissioner's Regulations §170.8.

TONIGHT · NOV. 2

Program

Instruction and student services: teaching, special education, career and technical education, libraries and technology, guidance, health and psychological services, activities and athletics, and student transportation.

NOV. 10

Capital

Buildings and long-term assets: operation and maintenance of plant, school bus purchases, debt service, transfers to capital projects, and tax certiorari and judgments.

NOV. 23

Administrative

Running the district: Board of Education, district clerk, superintendent, business office, auditing, personnel, legal, public information, curriculum development and supervision.

Benefits follow the people. Each employee's benefits are counted in the component where that employee works.

Our 2026-27 Budget by Component

2026-27 adopted budget: $102,611,139.



Component	2025-26	2026-27	Change	Share
Program (instruction)	$80,147,171	$84,004,305	+4.8%	81.9%
Capital	$9,007,869	$11,232,293	+24.7%	10.9%
Administrative	$7,077,460	$7,374,541	+4.2%	7.2%
Total budget	$96,232,500	$102,611,139	+6.6%	100%

About 82 cents of every dollar

goes directly to instruction and student services.

Why capital grew fastest

Debt service on our voter-approved capital project, with 43.8% building aid.

Sources: 2026-27 Adopted Budget Book (3 Part Budget); 2026-27 School District Budget Notice.

How the Components Are Reported

Where residents see the three components each budget season.

1 **The proposed budget**
Presented in three components, in plain language, and available to residents before the hearing.

2 **The public hearing**
Held 7 to 14 days before the vote to explain the proposed budget.

3 **The mailed budget notice**
Compares the proposed budget with a contingency budget, in total and by component.

4 **If a contingency budget is needed**
State sets mandates that limit any budget increases

Sources: NYS Education Law §§1716, 2003, 2004, 2022, 2601-a; NYSED School Budgeting Handbook.

What the Program Component Includes

The functions New York State assigns to the program component.

Teaching

Regular classroom instruction, PK-12, and in-service training for staff.

Special programs

Students with disabilities, career and technical education, and summer school.

Instructional media

School libraries, audiovisual and educational television, and instructional technology.

Pupil services

Attendance, guidance, health, psychological and social work services.

Student activities

Co-curricular activities and interscholastic athletics.

Transportation

District-operated and contract transportation. Bus purchases are counted in capital.

Also included: community and youth programs, transfers to the school lunch and special aid funds, program-related legal costs, and the employee benefits of everyone above.

Types of Program Expenditures

What program dollars actually buy.

Type of expenditure	Examples
Salaries	Teachers, teaching assistants and aides, counselors, psychologists, nurses, therapists, coaches, advisors, bus drivers
Employee benefits	Health insurance, State teacher and employee retirement systems, Social Security, workers' compensation
BOCES services	Career and technical education, special education programs, related services, instructional support
Tuition	Required placements of students in programs outside the district
Contractual services	Specialized therapies and evaluations, contract transportation, instructional software and licenses
Materials and textbooks	Classroom supplies, textbooks and workbooks, library books, instructional materials
Equipment	Instructional equipment and student technology devices

Most of the program component is people: the salaries and benefits of staff who work with students.

What It Supports in Our Schools

Hendrick Hudson programs funded through the program component.

Core classrooms

Teachers in five schools, PK-12, including AP and college-level courses.

Diverse learners

Special education and IEP services, ENL K-12, MTSS and WIN time, extended school year.

Future-ready learning

PLAN Pilot, Project Lead the Way, BOCES CTE, STEAM, libraries and 1:1 devices.

Student well-being

Counselors, psychologists, nurses, and Ready Set Regulate mental health supports.

Beyond the classroom

Music, art and theater, clubs, and interscholastic and Unified athletics.

Getting there

Home-to-school transportation, special program runs, field trips and athletics.

What the Program Made Possible

2025-26 highlights reported to the Board of Education.

Grades PK-2 · Buchanan-Verplanck and Furnace Woods

- Co-taught classes for English learners piloted in first grade
- Play-based learning introduced
- Ready, Set, Regulate mental health supports, with MTSS and WIN time

Grades 3-5 · Frank G. Lindsey

- New third-grade transition program and parent orientation
- Master schedule refined to increase WIN time

Grades 6-8 · Blue Mountain

- Open enrollment in accelerated Math and Biology
- New Math 7 Enrichment pathway

Grades 9-12 · Hendrick Hudson High School

- PLAN Pilot: performance-based assessment and digital portfolios
- Professional Learning Communities launched
- AP Biology enrollment grew; AP Psychology now dual enrollment

BUILDING ON IT IN 2026-27

Co-taught ELL classes expanding to K and grade 2 · Ready, Set, Regulate in every elementary school · PBIS at Lindsey and Blue Mountain · a ninth-grade transition team

Sources: “Looking Back → Looking Ahead,” Board of Education presentation, October 7, 2026; End-of-Year Update on Progress Towards District Goals, June 17, 2026.

Our Cost per Pupil, and Why

Cost per pupil unit vs. the regional median, 2024-25 actual expenses.

Area	Hen Hud	Median	Difference	Rank
Teaching (regular and special education)	$16,641	$15,385	+$1,256	4th
Pupil services (counseling, psychology, nursing, CSE)	$1,959	$1,523	+$436	1st
Total instructional cost	$21,592	$20,246	+$1,346	5th
Employee benefits (reported separately)*	$10,169	$8,537	+$1,632	2nd

Student needs

19% of our students receive special education, tied for 4th-highest of 44 Westchester-Putnam districts.

Not small classes

Grades 3-8 average 22 to 23 students per class, in line with our neighbors.

Scale

2,289 pupil units vs. a 2,544 median, served across five buildings.

* **Employee benefits include retiree health care.** State account 9060 covers health insurance for current employees and retirees. In the 2026-27 adopted budget, of $27.17M in total benefits: active employee health insurance $7.87M; **retiree health care $6.61M**; Medicare reimbursement $0.88M. Together, retiree health care and Medicare reimbursement are about 28% of all benefits. Retiree pensions are paid by the State retirement systems, not the district.

Sources: 2026-27 Adopted Budget Book, Comparative Data (PNW BOCES Clearinghouse), ranks among Putnam, Westchester and Rockland districts reporting each measure; 2026-27 Line-by-Line Budget (accounts A9060.800-08, -09, -10).

Our Students and Spending in Context

Hendrick Hudson and neighboring districts, Westchester Putnam School Boards Association data.

District	Special ed	English learners	Econ. disadv.	Spending per pupil	State aid per pupil
Briarcliff Manor	8%	0.8%	3.9%	$44,368	$3,906
Somers	18%	2.3%	12.6%	$41,486	$6,328
Hendrick Hudson	19%	6.3%	29.3%	$39,917	$7,115
Putnam Valley	14%	0.0%	18.5%	$38,932	$11,391
Ossining	15%	20.7%	40.8%	$36,995	$10,740
Pleasantville	18.4%	2.7%	14.9%	$35,212	$7,727
Croton-Harmon	15.8%	2.9%	15.4%	$34,889	$6,043
Lakeland	17%	2.9%	21.2%	$34,458	$10,499
Yorktown	17.4%	2.0%	13.2%	$33,171	$7,700
Regional median	~16%	2.9%	16.2%	—	—

Spending follows need

Our special ed, ELL and economically disadvantaged rates are all above the regional median.

Less State aid per pupil

than Lakeland, Putnam Valley and Ossining, leaving more of the cost to local taxpayers.

Source: WPSBA district profiles (student percentages 2025-26; spending and State aid per pupil 2024-25). Medians across 44–45 Westchester and Putnam districts reporting.

Questions in Front of Us

What we will weigh as we build the 2027-28 budget. No decisions have been made.

Class size

What class sizes do we hold to at each level?

Course breadth

Which electives and lower-enrollment courses run, and at what minimum?

Diverse learners

How do we keep supporting diverse needs as a priority in difficult financial times?

Intervention

How do we staff MTSS so support reaches students early?

The school day

How do we protect core ELA and math time alongside music and the arts?

Your input

What matters most to you in your child’s school day?

What Comes Next

The road to the 2027-28 budget vote.

1

Tonight · Instruction

Blue Mountain Middle School Auditorium

2

November 10 · Facilities improvements

Frank G. Lindsey Elementary School Library, 5:00 p.m.

3

November 23 · District administration

Blue Mountain Middle School Auditorium, 5:00 p.m.

4

December – April · 2027-28 budget development

Public presentations at Board of Education meetings; calendar to be posted

5

Tuesday, May 18, 2027 · Budget vote

Statewide vote day, third Tuesday in May

Questions and Conversation

If you have any concern at all, please call/email me directly.

914-879-6001

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