
HUDSON

PUBLIC SCHOOLS

Delivering world-class education today
for the global leaders of tomorrow



"Circle Collage" by Hazel Sserwadda, Pre-K at Farley Elementary School

Annual Budget – Fiscal Year 2026

Dr. Brian K. Reagan, Superintendent of Schools

Hudson Public Schools
155 Apsley Street
Hudson, MA 01749
www.hudson.k12.ma.us
978-567-6100



Facebook: Hudson Public Schools
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HUDTV: hudtv.org
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Welcome to our FY26 budget book. Please check our website at https://www.hudson.k12.ma.us/departments/finance/budget_documents for a digital version of this document, budget presentations, and additional information of a Proposition 2 ½ override. This budget book is based on the override passing in May 2025. More information will be posted at the above website link as the School Committee and School Department determine scenarios for budget cuts if the override does not pass. You can also watch or attend School Committee meetings where this will continue to be discussed. If you would like any information in excel format or need additional information, please email Daniel Gale at digale@hudson.k12.ma.us.

Hudson Public Schools

Hudson, Massachusetts

Fiscal Year 2026 Annual Budget

Superintendent

Dr. Brian K. Reagan

Hudson School Committee

Mr. Steven C. Smith, Chairperson

Mr. Christopher Yates, Vice Chairperson

Mr. Christopher M. Monsini

Ms. Erica G. Ankstitus

Ms. Marcia C. Mitchell

Mr. Zachary B. Maule

Ms. Joan Melillo

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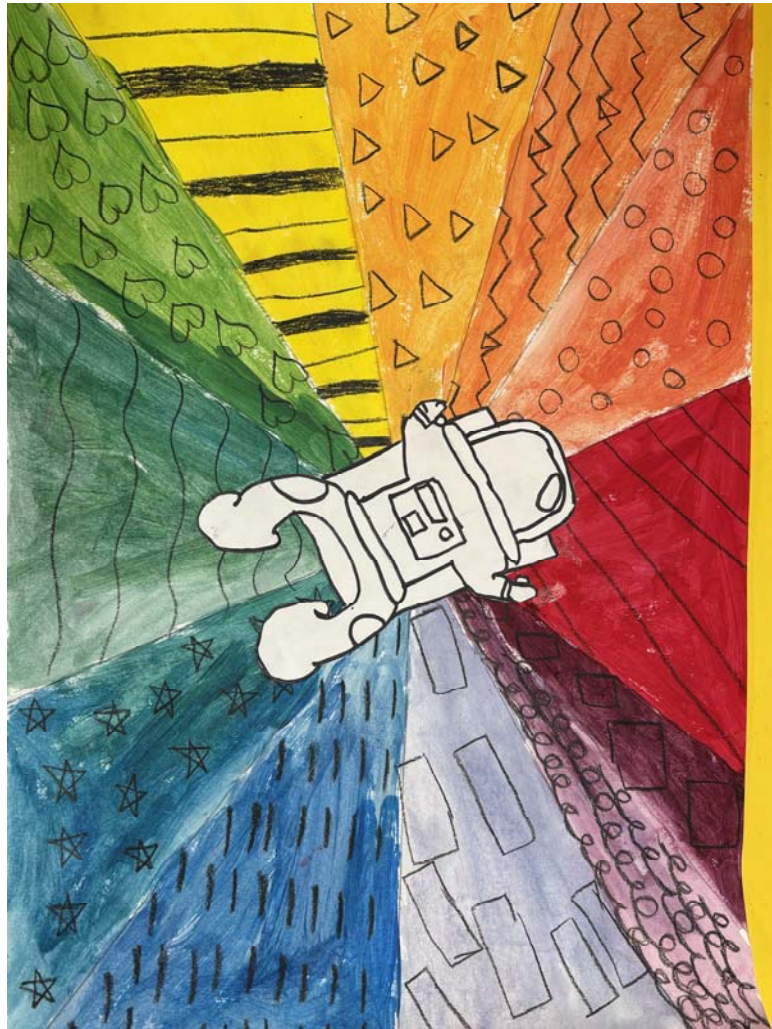
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FINANCIAL

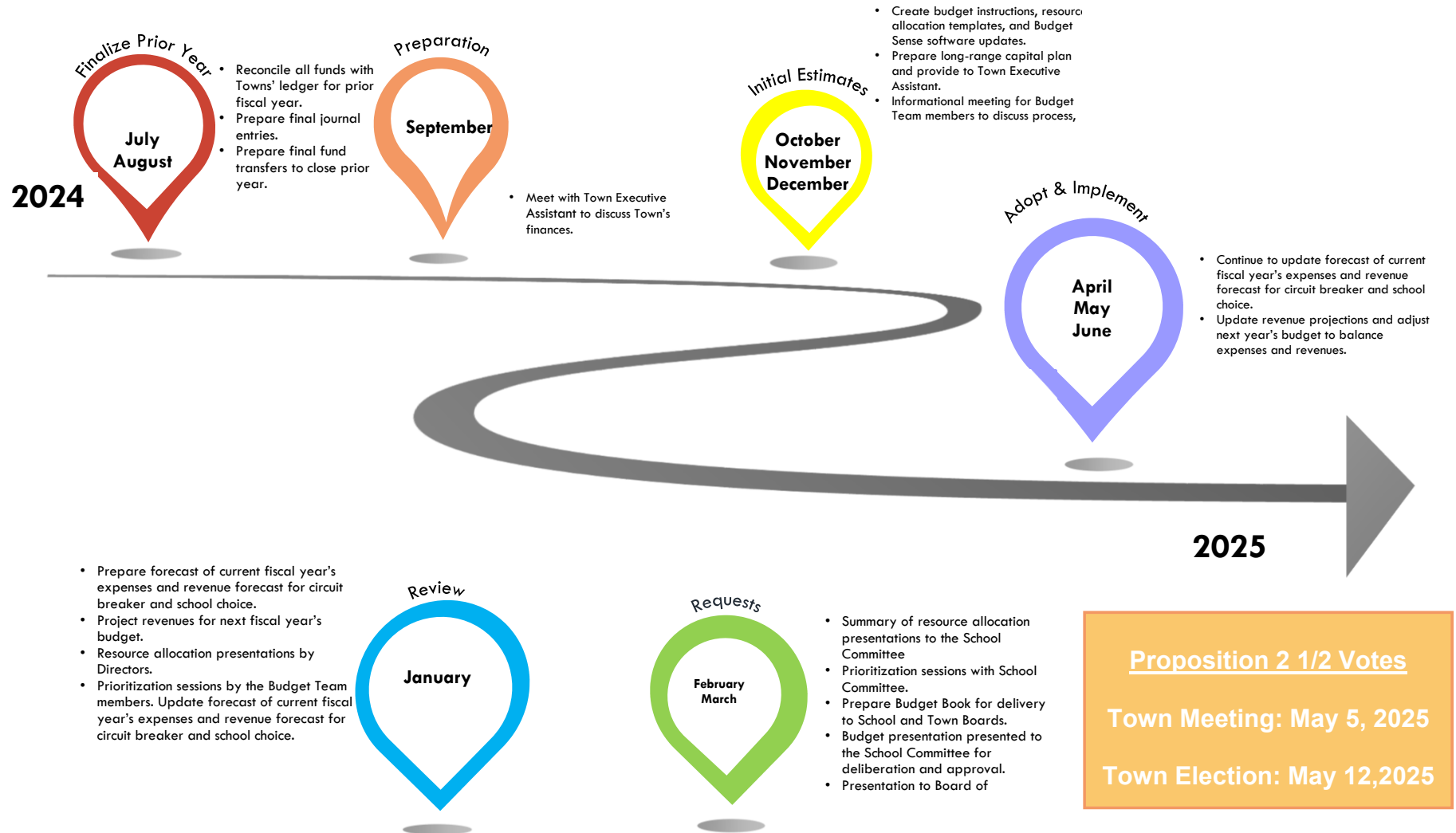
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Informational



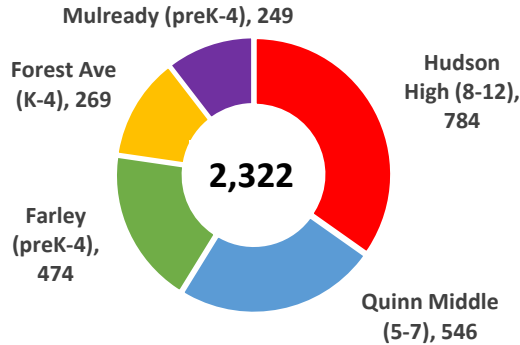
“Color Wheel with Astronaut” by Valentinna Costa, Grade 4 Mulready

Annual Budget Process



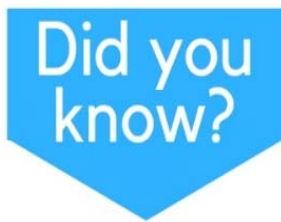
Hudson Public Schools At-A-Glance

2024-2025 Student Enrollment



In the Classroom

10.0 to 1 student/teacher ratio
 17 average class size
 93.5% attendance rate
 Special Education 21%
 English Learners 18.3%
 Per Pupil Expenditure \$21,597



57% of the 167 students taking some of the **15 AP Courses** we offer scored a 3 or better.



Graduation Rate: 87%

64% of students attending college:

4-year college/university: 28%
 2-year college: 15%



236 teachers and more than **151 educational support staff** instruct, and care for our students every day.

37 After School Sports



Over 36 After School Clubs & Activities



5 Post-Secondary Pathways

Biomedical Science
 Education & Care
 Civic Engagement
 Portuguese Medical Interpretation
 Civic Engagement



Portuguese Dual Language Program

Began August 2021 at the C.A. Farley Elementary School



*Data from DESE Profiles, See Appendix for website links

Post –Secondary Pathway Programs

Biomedical Pathway



In the **Biomedical Pathway**, students solve medical mysteries, design innovative medical solutions, develop in-demand lab skills, and grow as inspired thinkers and problem-solvers.

9th/10th Grade Principles of Biomedical Science

10th/12th Grade Human Body Systems

11th/12th Grade Medical Intervention, Honors PLTW Common Capstone

Other Hudson High School courses students may pursue for this pathway include: AP Biology, AP Chemistry, Forensic Science, Anatomy & Physiology, and Common Capstone.

Medical Interpretation Pathway



The **Portuguese Medical Interpretation Pathway** is designed to continue developing skills in the Portuguese language, as well as developing skills and techniques in interpretation and translation.

11th Grade Honors Medical Interpretation I

12th Grade Honors Medical Interpretation II

Other Hudson High School courses students may pursue for this pathway include: Principles of Biomedical Science, Human Body Systems.

Education and Care Pathway



The **Education and Care Pathway** is designed to support student exploration and opportunity for certification in the Early Education and Care field. In Early Childhood, students will develop content-specific skills in infant, toddler, preschool, elementary, and young adolescent education and care.

10th Grade Child Growth & Development

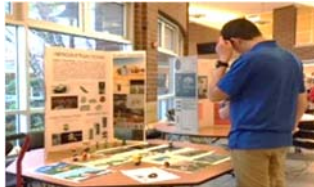
11th Grade Early Childhood Education I

12th Grade Early Childhood Education II

Other Hudson High School courses students may pursue for this pathway include: Conflict Resolution, AP Psychology.

Post –Secondary Pathway Programs

Engineering Pathway



The **Engineering Pathway** will provide students with a foundation for pursuing many different engineering careers; including Mechanical Engineering, Electrical Engineering, CAD Designer, Product Development, and many more.

9th Grade Intro to Engineering Design

10th Grade Principles of Engineering

11th Grade Digital Electronics (odd years)

11th Grade Honors PLTW Common Capstone

12th Grade Honors PLTW Common Capstone

Other Hudson High School courses students may pursue for this pathway include: Exploring Flight & Space and the Environment, Robotic Design, 3D Modeling and Design.

Civics Engagement Pathway



The **Civics Engagement Pathway** is designed to have students lead projects to create change in your community. Students develop understanding of how the community works and problem-solving skills to address complex issues. Students collaborate with people who share common goals and/or with diverse perspectives.

Students complete three of the following elective courses. Each provides experiences that help develop your Civic Engagement Competencies.

- | | |
|------------------------------|------------------------------|
| o AP Seminar | o Public Speaking |
| o AP Government and Politics | o Abnormal Psychology |
| o Legal Issues | o Economics |
| o Conflict Resolution | o A Call to Action |
| o Sociology | o Child Growth & Development |
| o Journalism | |

Students are encouraged to engage in extra-curricular activities after school and outside of school, as well as senior internships to expand their civics skills.

District Administration

School Committee 2024-2025 Term



Mr. Steve C. Smith

Chairperson

Term Expires: 5/9/2025

scsmith@hudson.k12.ma.us



Mr. Christopher Yates

Vice-Chairperson

Term Expires: 5/13/2027

cyates@hudson.k12.ma.us



Christopher M. Monsini

Term Expiration: 5/9/2025

cmmonsini@hudson.k12.ma.us



Erica G. Ankstius

Term Expires: 5/8/2026

egankstius@hudson.k12.ma.us



Zachary B. Maule

Term Expiration: 5/13/2027

zbmaule@hudson.k12.ma.us



Marcia C. Mitchell

Term Expiration: 5/13/2027

mcmitchell@hudson.k12.ma.us



Joan Melillo

Term Expiration: 5/12/2025

jbmelillo@hudson.k12.ma.us

Join our School Committee Meetings on Tuesday nights at 7pm

Live broadcast on

www.hudtv.org

Become a member of our School Committee! Learn more by contacting the Town Clerk

All voices welcome!

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District Administration

Superintendent's Cabinet

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Hudson Public Schools
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Superintendent's Message

To the Hudson Community:

For the first time in decades, the Hudson Public Schools is developing a budget that is reliant on a successful Proposition 2-½ override campaign to ensure level services continue for students. The FY26 budget includes a projected deficit of \$3.3M, which has been reduced from \$4.4M with a reduction of \$1.1M through the elimination of 12 positions and 2 buses. More information on these reductions can be found on page 45 of this document. The arrival of this moment has been a point of discussion relative to the School Department's long-term fiscal outlook for the last few years. The major drivers leading to the projected deficit are outlined below:

Expenses vs. Revenues	Use of Choice Funds	Expiration of ESSER	Transportation Costs	OOD Tuition Costs
Annual trend of expenses outpacing available resources	Use of all of the district's School Choice funds to close the FY25 budget gap. School Choice funds have been used in Hudson for decades as stabilization funds to close unexpected School Department budget gaps.	The expiration of funds provided through the American Rescue Plan Act (ARPA), specifically ESSER (Elementary and Secondary School Emergency Relief).	Increases in transportation costs (increase of over \$1M in FY25 that will increase by an additional 6% in FY26 and 6% in FY27)	Increases to out of district tuitions (\$800K increase in FY25 that will continue to escalate in FY26 and beyond)

The FY26 proposed School Department budget utilizes the full town appropriation of \$45,386,703 approved by the Select Board on February 24, 2025. In order to ensure level services for students, the School Department requires a total budget of \$51,086,703, a difference of \$5.7M. A successful override reduces this gap to \$2.4M which will be closed through the use of grants as well as School Choice and Circuit Breaker funds. A failed override will require the reduction of an additional 40 to 50 positions, the introduction of new user fees, and the elimination of programs including athletics and extracurricular activities.

As noted above, expenses are outpacing available revenue year after year. In response to this, the School Department continues to do all it can to reduce costs where possible. These reductions, however, are a mitigation strategy, not a long-term solution. We are looking to the legislature to enact changes at the state level that will provide public education funding relief to municipalities. There is potential legislation relating to reimbursement formulas for special education and transportation costs, the impact of charter school assessments on local budgets, and adjustments to the calculation of annual Chapter 70 state aid amounts as it relates to fluctuating inflation rates. If passed alone or together, these pieces of legislation would bring additional dollars to Hudson to offset rising costs to non-discretionary services.

The School Department is committed to efficiency, but we can only honor this commitment if we are able to provide the services, programming, and experiences our students need. A passed override, in concert with the \$1.2M in reductions we have already made for FY26, will allow us to maintain what we have. The alternative will remake the Hudson Public Schools that is far below the standard our community deserves. Hudson has a long history of investing in its children by supporting its public schools. I am hopeful that we will find ourselves in a position to continue this tradition in FY26.

I want to close by thanking Executive Assistant Thomas Gregory, Finance Director Neil Vaidya, and the members of the Hudson Select board and Finance Committee for their partnership throughout the budget development process. I also want to thank the Hudson community for their ongoing support of the Hudson Public Schools.

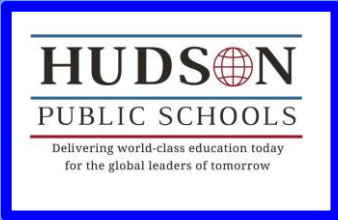

Sincerely,

A handwritten signature in blue ink, reading "Brian K. Reagan". The signature is fluid and cursive, with the first name "Brian" and last name "Reagan" clearly legible.

Brian K. Reagan, Ed.D.
Superintendent of Schools

District Guiding Documents

District Improvement Plan 2024-2025

District MISSION		
Delivering World-Class Education Today for the Global Leaders of Tomorrow		
VALUES	VISION	
<p>We create a culture of Excellence We work with integrity and hold ourselves accountable for exemplary service, outcomes, and interactions.</p> <p>Strong Relationships We build a strong sense of community based on clear communication and partnerships.</p> <p>Educating the Whole Child We recognize students as unique individuals and frame decisions with all students in mind</p>	<p>Every student feels nurtured, challenged, and confident to embrace the future.</p>	
	THEORY OF ACTION	
	<p>If all Hudson Public Schools personnel work collaboratively to educate the whole child, then all students will succeed and become productive citizens.</p>	

Strategic Objective 1: High Quality Instructional Practices	
Every educator and administrator will strategically employ high-leverage instructional practices and assess the impact on student learning through the analysis of data.	
Strategic Priority 1.1	Use data to drive the increase in use of high leverage instructional practices and student based outcomes.
Strategic Priority 1.2	Review the elementary literacy curriculum and recommend changes informed by evidence-based instructional practices.
Strategic Priority 1.3	Revise the implementation of the Massachusetts Department of Elementary and Secondary Education (DESE) Educator Evaluation Framework to ensure consistent and responsive feedback for all educators in alignment with the 2024 rubric.

District Guiding Documents

District Improvement Plan 2024-2025

Strategic Priority 1.4	Continue to implement and refine language learning strategies in Dual Language (DL) classrooms and Sheltered English Immersion (SEI) classrooms in K-4.
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Strategic Objective 2: Educating the Whole Child	
Provide rigorous, inclusive learning experiences that integrate academics with social emotional learning so that each and every student is successful in all of these areas.	
Strategic Priority 2.1	Ensure that all stakeholders can recognize the most common elements of Social Emotional Learning (SEL) for the Hudson Public Schools' community and its impact on student success and well-being.
Strategic Priority 2.2	Each school will continue to implement and refine Social Emotional Learning (SEL) curricula with a focus on student success and well-being.

Strategic Objective 3: Innovative Educational Practices	
Ensure that ALL students are regularly engaged in innovative projects, rigorous tasks, and complex texts while providing just-right support to ensure success.	
Strategic Priority 3.1	Expand access and opportunity for all students to engage in rigorous learning experiences.
Strategic Priority 3.2	Develop a shared understanding of what fully integrated technology looks like in a 1:1 District.
Strategic Priority 3.4	Implement the District's MTSS (Multi-Tiered Systems of Support) Framework in order to identify interventions for students experiencing academic challenges.

Strategic Objective 4: Innovative Educational Practices	
Strengthen community connections by focusing on equity, empowerment, psychological safety, accountability, and trust.	
Strategic Priority 4.1	Continue the development of equitable practices for the students, staff, and families of the Hudson Public Schools.
Strategic Priority 4.2	Increase community awareness of the strength and diversity of programming (academic and extra-curricular) available to students across all levels.

District Guiding Documents

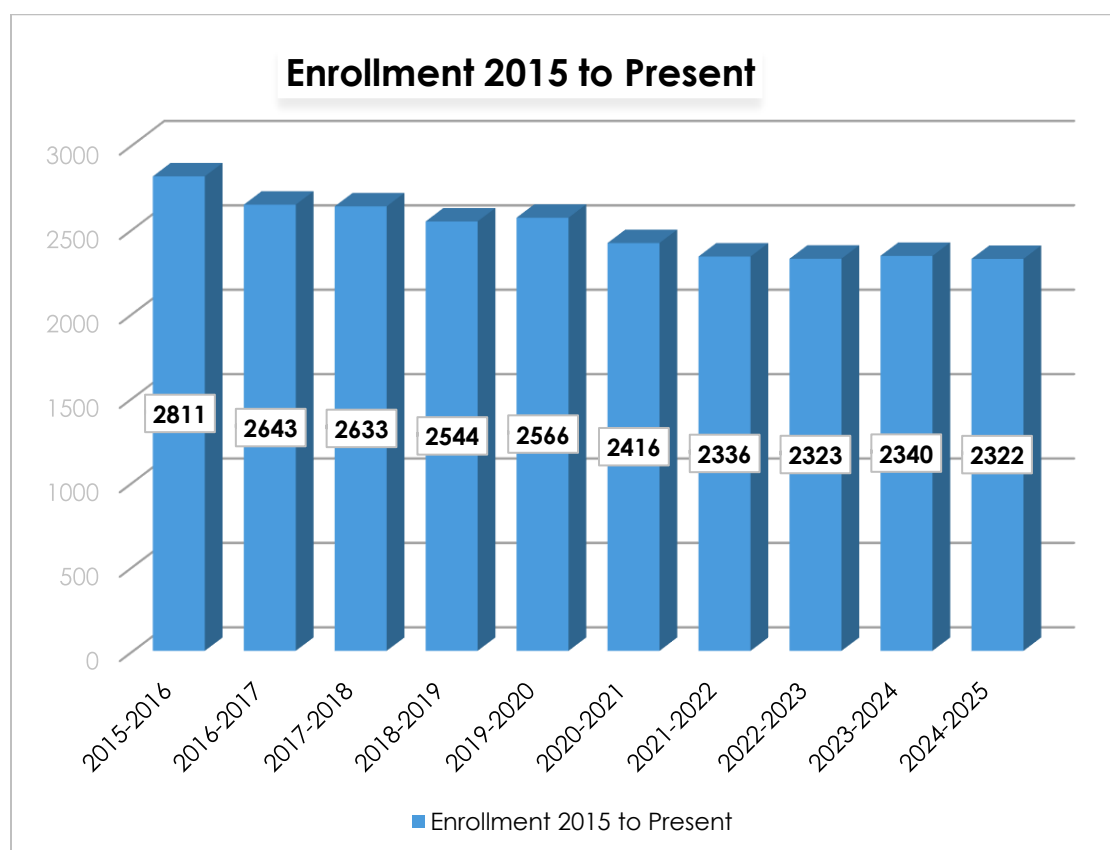
School Committee Goals 2024-2027

School Committee MISSION	School Committee VISION
Serve as a liaison between Hudson citizens and Hudson Public Schools to foster a collaborative environment that supports excellence in public education.	Enable a thriving educational community where all students reach their full potential.
Multi-Year Strategic Themes	
BUDGET <ul style="list-style-type: none">• Reduce ongoing, long-term budget pressures (June 2027) FACILITIES <ul style="list-style-type: none">• Sponsor proactive planning to maximize facilities utilization (June 2028) CURRICULUM <ul style="list-style-type: none">• Support the adoption of a new literacy curriculum aligned to current research and best practices (June 2027) COMMUNITY ENGAGEMENT <ul style="list-style-type: none">• Increase student retention within the district (Ongoing)• Drive parent and community engagement to solicit input and increase awareness on school-related topics of interest to them (Ongoing)	

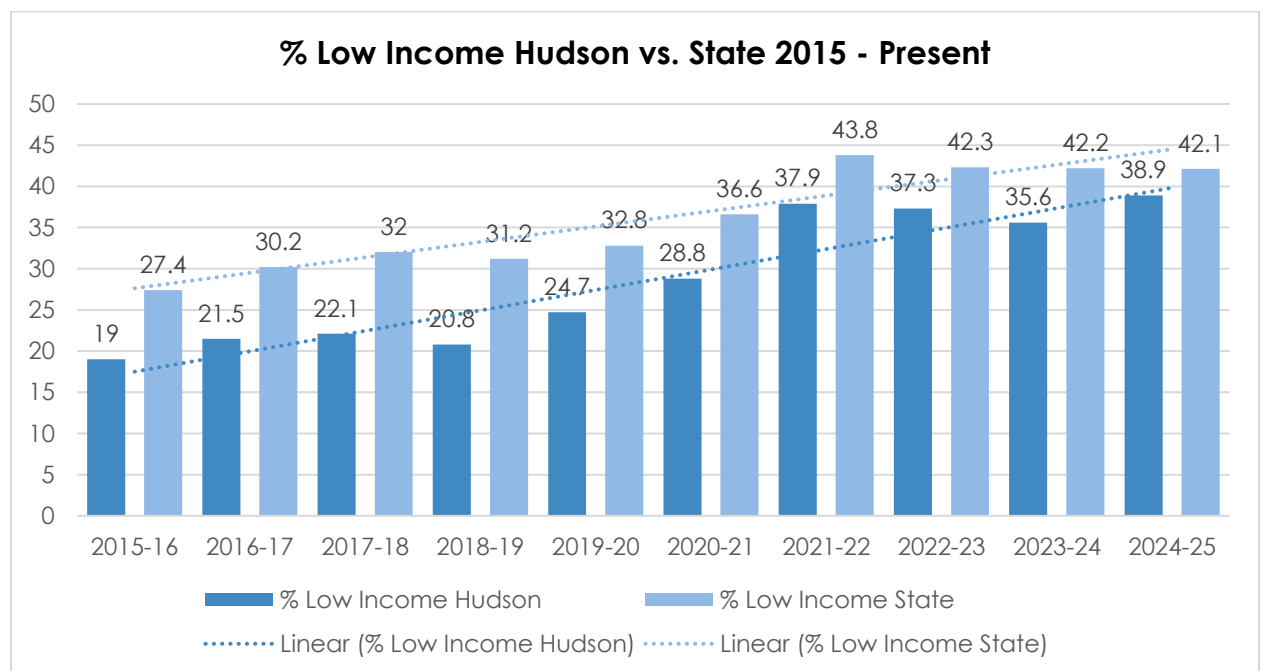
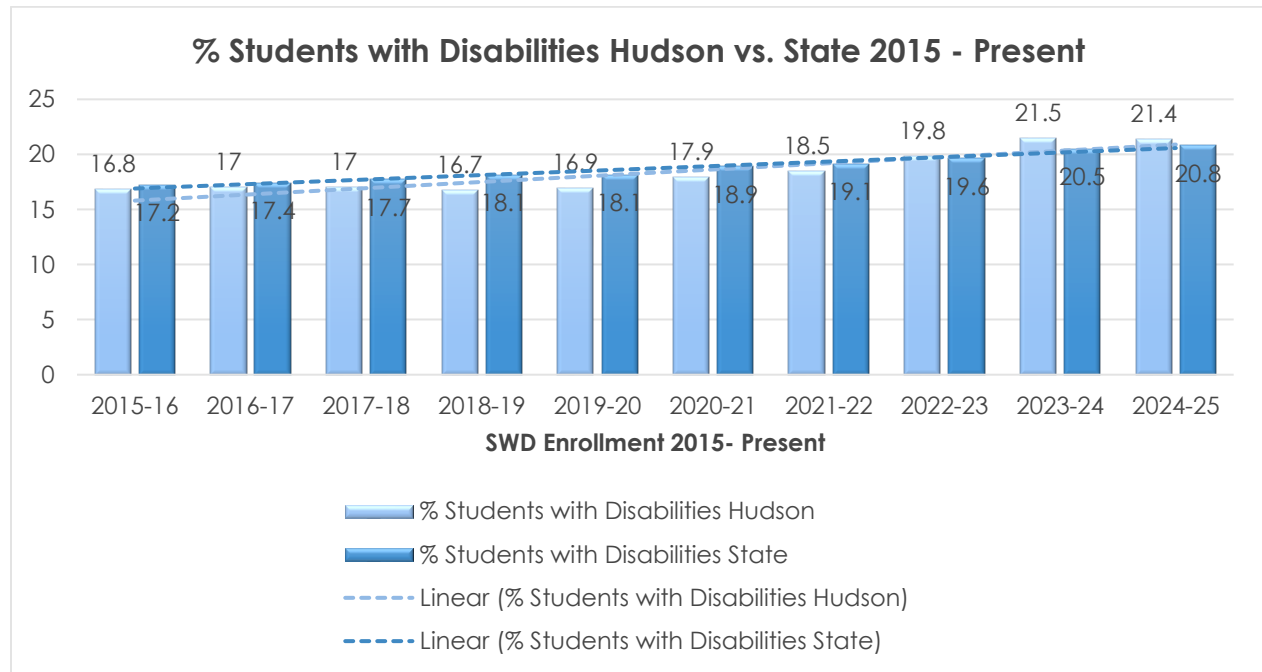


Historical Enrollment Trends

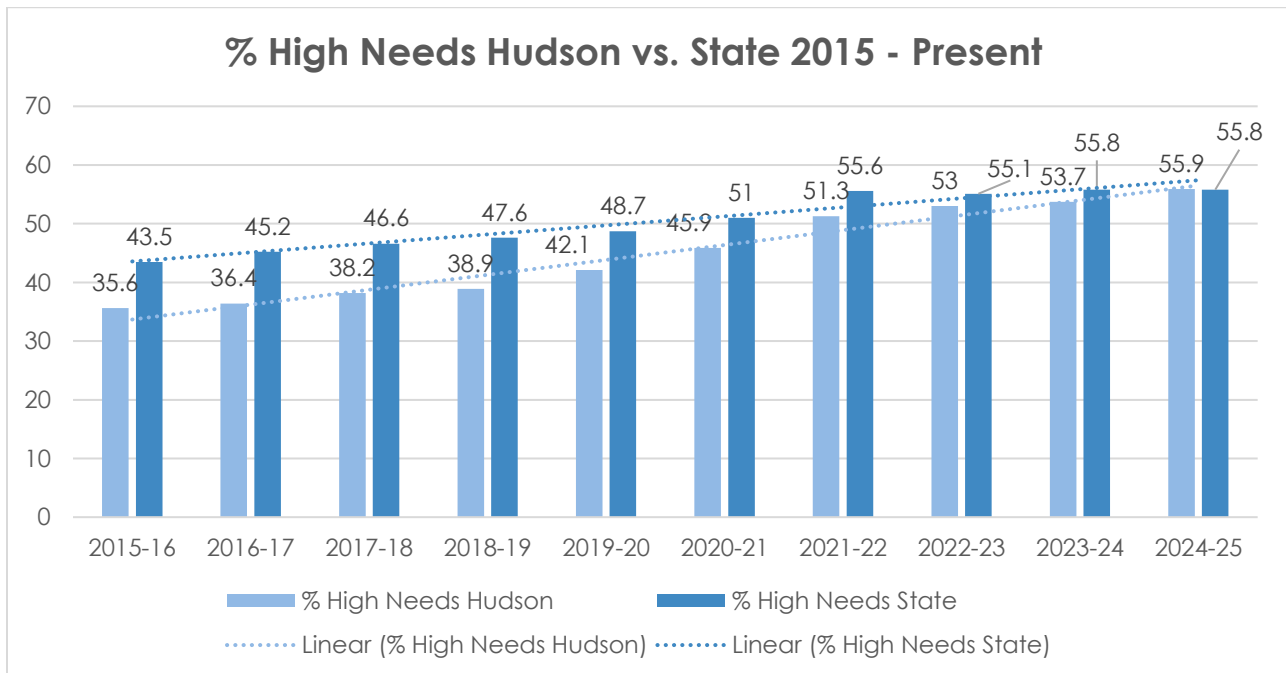
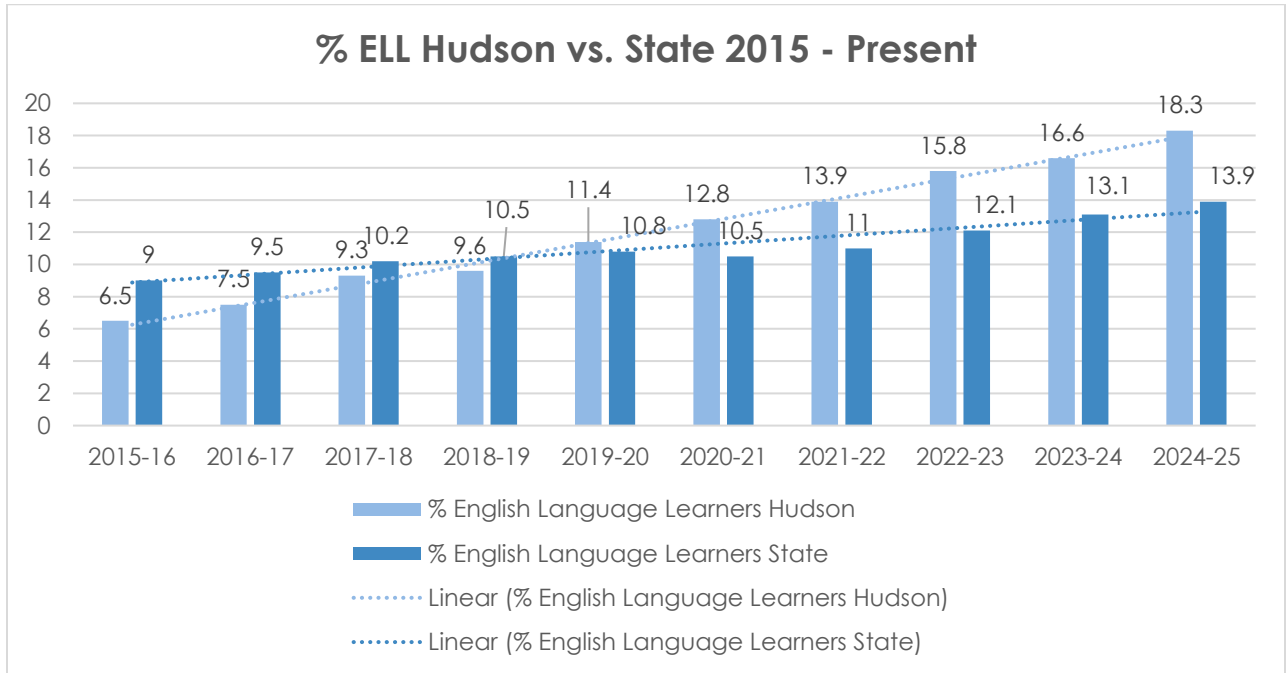
Overall enrollment has declined by around 17% since 2014. At the same time, the percentage of high needs students has increased from 35.6% in 2015 to 55.9% this year. The graphs below show the general 10-year enrollment decline and the increase in the number of students with disabilities, students classified as low income, and English learners. The final table shows the 10-year enrollment trend for “high needs” which the state defines as the combination of the three subgroups identified above. The data from the below graphs can be found online on DESE School Profiles along with other details on students and the district. Additional enrollment information can be found starting on page 25.



Historical Enrollment Trends









Historical Enrollment Trends



Benchmark Data

The following table depicts benchmark data for Hudson Public Schools and surrounding communities.

		Hudson	Marlborough	Maynard	Nashoba (Bolton, Stow & Lancaster)
	2024/2025 School Year Enrollment ¹	2,322	4,728	1,217	2,990
	2023 Per Pupil Expenditures ²	\$22,355	\$18,673	\$24,642	\$20,639
	2021/2022 Student/Teacher Ratio ³	10.2 to 1	11.9 to 1	10.8 to 1	11.8 to 1
	2023/2024 Average Class Size ⁴	17.4	18.1	17.3	17.5
	2024 District Accountability Status ⁵	Moderate progress towards targets 47%	Moderate progress towards targets 53%	Substantial progress towards targets 69%	Substantial progress towards targets 51%
	2021 Average Teacher Salary ⁶	\$84,324	\$85,680	\$87,603	\$84,578

Source: Massachusetts Department of Elementary and Secondary Education as noted below.

¹ School and District Profiles, Students: Enrollment by Grade Report

² School and District Profiles, Statewide Reports: Per Pupil Expenditure Details – In District

³ School and District Profiles, Statewide Reports: Teachers: Teacher Data

⁴ School and District Profiles, Students: Class size by Race/Ethnicity

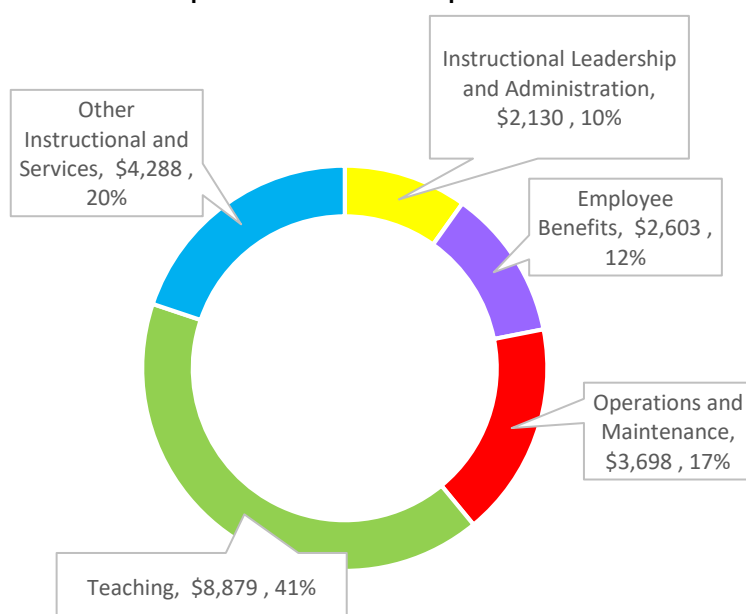
⁵ School and District Profiles, Accountability Classification

⁶ School and District Profiles, Statewide Reports: Teacher Salaries Report

Benchmark Data

Per Pupil Spending

Hudson Public School's In-District
Expenditures Per Pupil FY23



Note: This FY23 data is the most recent data posted to DESE's School Finance website.

Instructional Leadership includes building principals, school and district curriculum leaders. Administration includes town and municipal expenses for School Committee, Superintendent, Assistant Superintendent, Business and Finance, Human Resources, Legal Costs, and District Information Systems. The amount in FY23 for Instructional Leadership is \$1,090 per pupil and the amount for Administration is \$667 per pupil.

Other Instructional and Services includes paraprofessionals, substitutes, medical/therapeutic services, librarians, professional development, instructional materials and equipment, guidance, and pupil services (including transportation, athletics, security, and food services).

Enrollment Summary

Total Student Enrollment Grades PK-12

Grade Level	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26 Est
PK	25	26	21	28	26	27	30	42	40	42
K	199	210	192	196	166	163	187	198	200	190
1	209	199	210	194	184	180	172	183	205	204
2	184	210	192	217	186	178	182	177	183	202
3	220	190	206	201	213	195	180	176	187	182
4	225	216	192	208	197	210	206	182	177	189
5	229	230	219	207	209	202	218	211	194	174
6	204	210	206	214	163	175	167	186	166	178
7	205	209	212	203	200	170	173	176	186	164
8	221	209	215	217	206	202	168	183	187	190
9	197	168	161	190	171	170	155	128	144	135
10	199	186	158	165	182	154	171	168	123	137
11	189	188	179	143	169	158	158	175	158	122
12	146	182	181	183	144	152	156	155	172	159
Total Students	2643	2633	2544	2566	2416	2336	2323	2340	2322	2268

Assabet Valley Vocational High School

Grade Level	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25 EST
9	53	62	55	51	50	43	60	53	50	50
10	58	53	67	55	52	47	44	50	55	50
11	41	58	50	65	54	52	47	38	60	55
12	42	37	57	49	66	57	51	48	44	60
Total Students	FY17	210	229	220	222	199	202	189	209	215

AMSA Charter

Grade Level	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25 EST
6	14	21	19	27	17	45	35	26	33	55
7	13	17	27	18	23	27	40	34	28	32
8	13	12	16	27	20	24	26	39	34	27
9	13	24	8	24	27	21	27	25	39	34
10	12	15	9	11	22	27	21	26	25	36
11	6	6	14	11	11	19	26	20	29	24
12	11	5	9	15	12	11	18	26	20	26
Total Students	82	100	102	133	132	174	193	196	209	234
Grade Level	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25 EST
Total Students	3066	2937	2945	2906	2918	2812	2728	2721	2738	2741

*Data sources: DESE SIMS October 1 Data Reports and NESDEC K-12 Report December 28, 2024

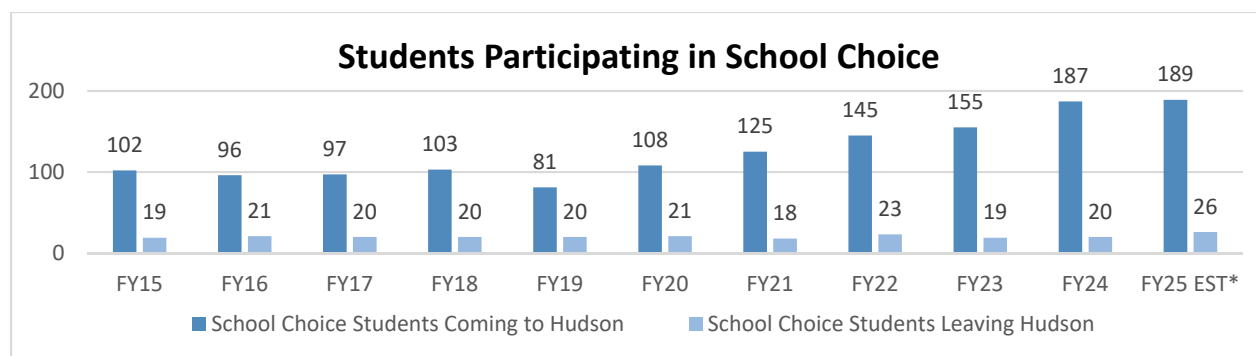
**Assabet Valley and AMSA Charter are from DESE School Attending Report January 3, 2025

Enrollment Summary

School Choice Tuition FY15 – FY25

The school choice program allows parents to send their children to schools in communities other than the city or town in which they reside. Tuition is paid by the sending district to the receiving district. Districts may elect not to enroll school choice students if no space is available. MA DESE

The school choice formula is capped at \$5,000 per student (with additional increments for students with individualized education plans). The graph below depicts the students from other districts that attend Hudson Public Schools and the number of Hudson students that attend other school districts through school choice.



School Choice Receiving By Town *				School Choice Sending By Town *	
Acton-Boxborough	1	Milford	2	Clinton	3
Auburn	1	Nashoba	8	Gardner	1
Berlin/Boylston	14	Natick	1	Harvard	1
Clinton	21	Northboro-Southboro	2	Leominster	0
Fitchburg	4	Northborough	3	Marlborough	0
Gardner	1	Oxford	1	Maynard	3
Groton-Dunstable	1	Wachusett	2	Nashoba	1
Leominster	5	West Boylston	1	Northborough/Southborough	0
Littleton	4	Winchendon	1	West Boylston	0
Marlborough	98	Worcester	16	TECCA/GCV Virtual Schools	15
Maynard	2	Uxbridge	0	Uxbridge	2
			Total 189	Total 26	

Elementary Receiving		Middle School Receiving		High School Receiving		Elementary Sending		Middle School Sending		High School Sending	
K	10			Grade 8	22	K	0			Grade 8	2
Grade 1	18	Grade 5	14	Grade 9	7	Grade 1	0	Grade 5	2	Grade 9	2
Grade 2	7	Grade 6	16	Grade 10	15	Grade 2	0	Grade 6	1	Grade 10	5
Grade 3	18	Grade 7	16	Grade 11	12	Grade 3	0	Grade 7	3	Grade 11	6
Grade 4	8			Grade 12	26	Grade 4	0			Grade 12	5
Total FY25 Receiving					189	Total FY25 Sending					26

* DESE School Choice Pupils and Tuition, FY25 Preliminary as of December 2024

Districtwide

District Demographics	
% English Language Learner *	18.3
% Economically Disadvantaged *	38.9
% Students with Disabilities *	21

Enrollment by Grade (K-12)	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
2023-2024*	198	183	177	176	182	211	186	176	183	128	168	175	155	2,298
2024-2025*	200	205	183	187	177	194	166	186	187	144	123	158	172	2,282
2025-2026 (Projected)+	194	203	204	183	192	174	178	164	190	135	134	122	159	2,232

CENTRAL ADMINISTRATION OFFICES		
Position	2024-25 FTE	2025-26 FTE Passed Override
Superintendent/Assistant Superintendent	2	1
Executive Assistant	1	1
Administrative Assistant - Central Office	6.67	5.67
Curriculum Director	4	4
Multilingual Programming	3	3
Special Education - Administration	4	4
Special Education - Service Provider	5.45	5.45
Special Education - Teacher	1	1
Director of Guidance	1	1
Coordinator of Health Services	1	1
Director of Technology	1	1
Accounting & Finance	6.4	5.4
Human Resources	2	2
Maintenance	6	5
Parent Liaison	4	4
Custodian	1	1
Technology Support	6.7	6.7
Total	56.22	52.22

Joseph L. Mulready School

Enrollment by Grade (K-4)	K	1	2	3	4	Total
2023-2024*	47	42	38	49	42	237
2024-2025*	54	52	42	40	47	249
2025-2026 (Projected)	48	54	54	42	41	239



School Demographics	
% English Language Learner*	21.3
% Economically Disadvantaged*	36.1
% Students with Disabilities*	29.7
Title 1 School*	Yes

School Facts
Built in 1963 - 36,571 sq. ft.
2024-25 Student-Teacher Ratio: 8.5 to 1 *
2023-24 Average Class Size: 17.4 *
2023-24 Attendance Rate: 94.6% *

Position	2024-25 FTE	2025-26 FTE Passed Override
Principal / Assistant Principal	1	1
School Secretary	1	1
Nurse	1	1
Custodian	2	2
Instructional Coach	1	1
Teacher - Classroom	13	13
Teacher - Specialist	3.8	3.8
ELL Teacher	2	2
Reading Specialist	2	2
Math Specialist	1	1
School Adjustment Counselor	1	1
School Psychologist	1	1
Special Education - Teacher	6	6
Special Education - Service Provider	2.63	2.63
Building Substitute	2	2
Applied Behavior Analyst (ABA)	25	25
Paraprofessional	10	10
Total	75.43	75.43

Forest Avenue School

Enrollment by Grade (K-4)	K	1	2	3	4	Total
2023-2024*	56	57	46	44	65	279
2024-2025*	47	56	54	53	46	269
2025-2026 (Projected)+	66	67	68	68	53	322
+ Data assumes boundary shift that moves students from Farley to Forest						



School Demographics	
% English Language Learner*	15.2
% Economically Disadvantaged*	28.3
% Students with Disabilities*	15.6
Title 1 School*	No

School Facts
Built in 1975 - 60,033 sq. ft.
2024-25 Student-Teacher Ratio: 9.7 to 1 *
2023-24 Average Class Size: 18.4 *
2023-24 Attendance Rate: 94.8% *

Position	2024-25 FTE	2025-26 FTE Passed Override
Principal / Assistant Principal	2	2
School Secretary	1	1
Nurse	1	1
Custodian	4	4
Instructional Coach	1	1
Teacher - Classroom	14	15
Teacher - Specialist	4.1	4.1
ELL Teacher	2	2
Reading Specialist	2	2
Math Specialist	1	1
School Adjustment Counselor	1	1
School Psychologist	2	2
Special Education - Teacher	4	4
Special Education - Service Provider	1.74	1.74
Building Substitute	2	2
Applied Behavior Analyst (ABA)	2	2
Paraprofessional	11	11
Total	55.84	56.84

C.A. Farley Elementary School

Enrollment by Grade (K-4)	K	1	2	3	4	Total
2023-2024*	95	84	93	83	75	430
2024-2025*	99	97	87	94	84	461
2025-2026 (Projected)+	80	82	82	73	98	415
+ Data assumes boundary shift that moves students from Farley to Forest						



School Demographics	
% English Language Learner*	32.7
% Economically Disadvantaged*	43.0
% Students with Disabilities*	15.6
Title 1 School*	Yes

School Facts
Built in 1998 - 75,708 sq. ft.
2024-25 Student-Teacher Ratio: 10.0 to 1 *
2023-24 Average Class Size: 19.2 *
2023-24 Attendance Rate: 94.1% *

Position	2024-25 FTE	2025-26 FTE Passed Override
Principal / Assistant Principal	2	2
School Secretary	1.5	1.5
Nurse	2	2
Custodian	3	3
Instructional Coach	2	2
Teacher - Classroom	24	20
Teacher - Specialist	5	5
ELL Teacher	5	5
Reading Specialist	5	5
Math Specialist	2	2
School Adjustment Counselor	2	2
School Psychologist	2	2
Special Education - Teacher	6	6
Special Education - Service Provider	2.78	2.78
Building Substitute	2	2
Applied Behavior Analyst (ABA)	3	3
Paraprofessional	17	17
Total	86.28	82.28

David J. Quinn Middle School

Enrollment by Grade (5-7)	5	6	7	Total
2023-2024*	211	186	176	573
2024-2025*	194	166	186	546
2025-2026 (Projected)	174	178	164	516



School Demographics	
% English Language Learner*	14.1
% Economically Disadvantaged*	42.9
% Students with Disabilities*	22.9
Title 1 School*	Yes

School Facts
Built in 2012 - 119,685 sq. ft.
2024-25 Student-Teacher Ratio: 10.6 to 1 *
2023-24 Average Class Size: 20.1 *
2023-24 Attendance Rate: 94.6% *

Position	2024-25 FTE	2025-26 FTE Passed Override
Principal / Assistant Principal	2	2
School Secretary	2	2
Nurse	2	2
Custodian	4	4
Instructional Coach	0	0
Teacher - Classroom	24	24
Teacher - Specialist	17.2	16.7
ELL Teacher	4	4
Reading Specialist	1	1
Math Specialist	1	0
School Adjustment Counselor	3	3
School Psychologist	3	3
Special Education - Teacher	11	10
Special Education - Service Provider	2.65	2.65
Building Substitute	2	2
Applied Behavior Analyst (ABA)	6	6
Paraprofessional	18	18
Total	102.85	100.35

Hudson High School

Enrollment by Grade (8-12)	8	9	10	11	12	Total
2023-2024*	183	128	168	175	155	809
2024-2025*	187	144	123	158	172	784
2025-2026 (Projected)	190	135	137	122	159	743



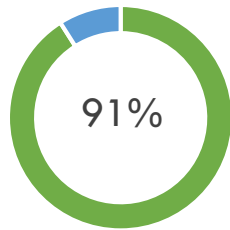
School Demographics		School Facts	
% English Language Learner *	12.5	Built in 2003 - 223,192 sq. ft.	
% Economically Disadvantaged *	38.1	2024-25 Student-Teacher Ratio: 10.3 to 1 *	
% Students with Disabilities *	17.7	2023-24 Average Class Size: 14.3 *	
Title 1 School *	No	2023-24 Attendance Rate: 91.8% *	

Position	2024-25 FTE	2025-26 FTE Passed Override
Principal / Assistant Principal	3	3
School Secretary	4	4
Nurse	2	2
Custodian	8	8
Instructional Coach	0	0
Teacher - Classroom	41.0	40.0
Teacher - Specialist	23.6	23.1
ELL Teacher	3	3
Reading Specialist	0	0
Math Specialist	0	0
School Adjustment Counselor	6	6
School Psychologist	3	3
Special Education - Teacher	12	11
Special Education - Service Provider	1.35	1.35
Building Substitute	2	2
Applied Behavior Analyst (ABA)	3	3
Paraprofessional	19	19
Copy Center	2	2
Athletics	2	2
HudTV	3.6	3.6
Total	138.55	136.05

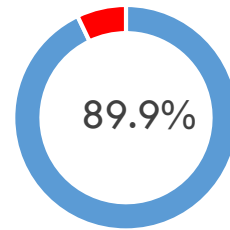
Student Performance

Hudson High School

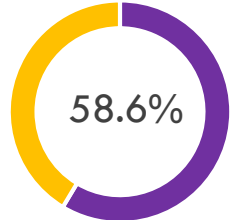
4-Year Adjusted Graduation
Rate 2023*



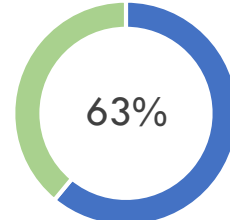
5-Year Adjusted Graduation
Rate 2022*



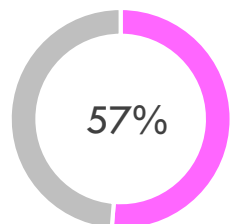
Graduates Attending
College/University 2023*



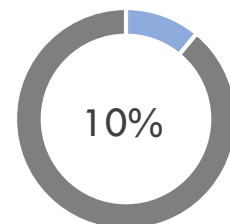
SAT Participation Rate Class
of 2024**



AP Qualifying Score Rate (3-5)
2024*



ACT Participation Rate Class
of 2023**



* D.E.S.E. School Profile

** Hudson High School 2023-2024 School Profile

Student Performance

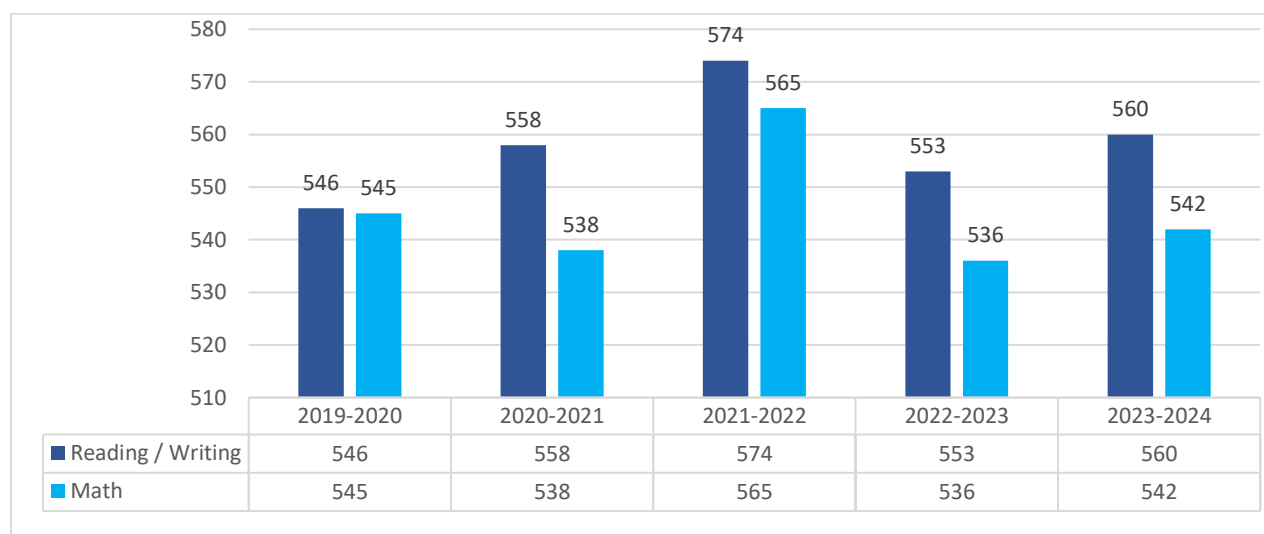
Advanced Placement Scores 2018-2019 to 2023-2024

	Number of Exams Taken	Score of 1-2	Score of 3-5
2018-2019	337	28	72
2019-2020	286	25	76
2020-2021	193	49	51
2021-2022	339	49	51
2022-2023	334	49	51
2023-2024	321	43	57

Advanced Placement Classes Offered 2023-2024

AP Studio Art	AP Computer Science A
AP English Language & Composition	AP Statistics
AP English Literature and Composition	AP Biology
AP Spanish Language	AP Chemistry
AP Music Theory	AP Computer Science Principles
AP U.S. Government & Politics	AP Physics I
AP U.S. History	AP Physics C: Mechanics
AP Psychology	AP Physics C
AP Calculus AB/BC	AP Placement Seminar: Research to Solve Real World Problems

SAT Performance 2019-2020 to 2023-2024



Dual Language Program

Dual Language in Hudson

Hudson Public Schools' Dual Language Portuguese Program started in August 2021 at Farley Elementary School. This program was born with the intent of both building on the assets of our Portuguese-speaking population, and providing English-speaking students with an opportunity to become bilingual. The program began with two Kindergarten classes and will continue adding a grade level every year. Our goal is that our students become bilingual and biliterate, have a strong multicultural understanding, and connect with their heritage and identity.

What is Dual Language?

Dual Language is a program in which the language goals are full bilingualism and biliteracy in English and a partner language. We have a 50-50 two-way program, meaning students spend at least 50% of the time learning in Portuguese and that our student population is a mix of Portuguese and English learners. Students study all academic content (math, science, social studies, and arts) in both languages over the course of the program. The partner language is used for at least 50% of instruction at all grades. Dual language students become fully proficient in a second language at no cost to their English development.

Why Dual Language?

- Dual Language Education (DLE) promises to give students access to key 21st Century skills, such as bilingualism, biliteracy and global awareness (American Institute of Research, U.S. Department of Education, December 2015).
- Dual Language is an effective approach to developing language proficiency and literacy in English and the partner language.
- Students who continue in the program receive the Seal of Biliteracy on their high school diploma.
- In the long term, students in Dual Language programs perform as well as or better on standardized tests of language arts and mathematics, even when these tests are administered in English.
- Compared to ELs in English-only programs, ELs in DLE classrooms score significantly higher on state tests and norm-referenced tests and master much more of the curriculum, academically and linguistically. They reach full gap rather than partial gap-closure (Thomas & Collier, 2012).

THREE PILLARS OF DUAL LANGUAGE*








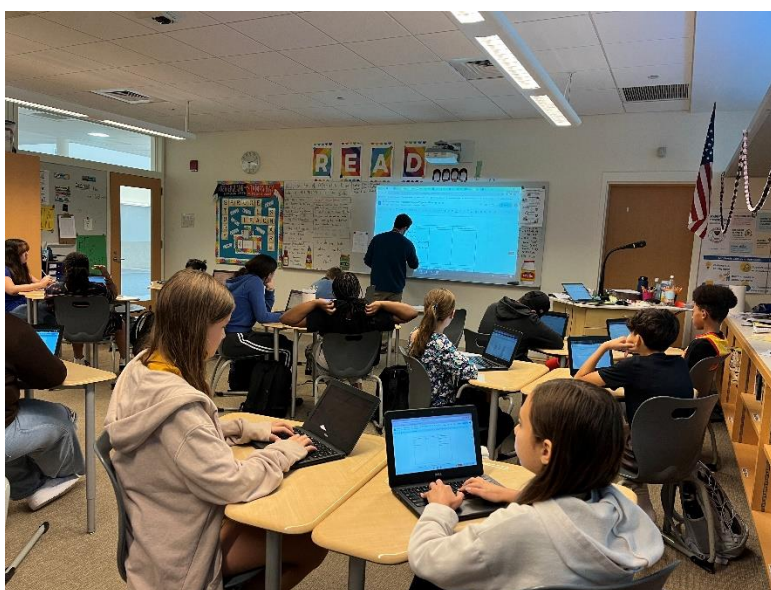
EQUITY and SOCIAL JUSTICE

**Center for Applied Linguistics*

Technology Overview

Hudson Public Schools implemented a 1:1 Technology program at the beginning of the 2017-2018 school year. Over the past several years, we have been expanding the program. Starting in the 2020-2021 school year, all students K-12 were issued a district device. We believe technology should be used as a dynamic tool enhancing the teaching and learning environment as we prepare our students to be continuous learners and innovative, knowledgeable, and contributing members in the community. Technology needs to be functional and available when and where it's needed in order to properly and effectively support and enhance critical thinking, creativity, collaboration, and communication for all stakeholders in the classroom. The table below shows our investment in technology.

Technology Inventory		FY25	FY24	FY23
	Computer Average Age	4-5 years	4-5 years	4-5 years
	Laptop Computers	Students = 44 Staff = 466	Students = 51 Staff = 488	Students = 93 Staff = 466
	Desktop Computers	Students = 340 Staff = 6	Students = 380 Staff = 30	Students = 400 Staff = 34
	iPads and other Tablets	Students = 599 Staff = 170	Students = 697 Staff = 200	Students = 805 Staff = 189
	Chromebooks	Students = 3100 Staff = 140	Students = 2900 Staff = 130	Students = 2791 Staff = 120



History of Hudson

Hudson is a town in Middlesex County with a population of more than 18,000 residents. Situated on the second waterfall of the Assabet River, Hudson became a town in 1866. The story of Hudson began in 1698 with the arrival of John Barnes, a settler. On the north bank of the Assabet River, Barnes built a grist mill. Later he added a saw mill and bridged the river so that the road might continue to Lancaster. Lancaster, at that time, reached almost to Wood Square. The next 125 years brought slow, steady growth to this area, known as The Mills. Several small industries huddled close to the mill area and a number of large farms stretched to the north and east.

By the mid-1800's, the community called itself Feltonville, after its wealthiest and most popular merchant. The community boasted a post office and hotel and was linked to Boston by stage coach routes that went by way of Cox Street to Sudbury and then east to the city. When the 1850's brought the mixed blessings of steam power and railroads to the village, factories popped up everywhere. By 1860 there were seventeen shoe or shoe-related industries. Immigrants from Ireland and French Canada were coming to join descendants of early settlers working at the local plants.

With the onset of the Civil War in 1861, Feltonville citizens were ready, for they were a population of ardent abolitionists. Several local homes were stations in the Underground Railway, including the Goodale Home on Chestnut Street and the Curley Home (then called Rice Farm) on Brigham Street. Many young men went away to fight and 25 died for the Union cause.

In 1865, with the war over, there was a move to make Feltonville a corporate town. Petitions were sent to the General Court that a new town be incorporated from an area comprising the northern section of Marlborough and a small area from Stow. On March 19, 1866, the petitions were approved and Hudson was officially a town. It was named for Charles Hudson, a childhood resident who offered \$500 toward a library. Two years later, Bolton sold two square miles of land to the new town for \$10,000, making Hudson's area 11.81 square miles.

Industries, housed in modern factories, became more diversified and attracted new residents. Within twenty years, new schools, a poor farm, and a new Town Hall were built. Banks were established, and five volunteer fire companies protected the mostly wooden structures of home and industry.

When Hudson was incorporated, there was one school, the School Street School. For the first seven years, this school was a "high grammar" school that had no grades and no well-defined courses of studies. The High Street School was erected in 1867. Courses were designed in 1873 and student enrollment grew from thirteen in 1869 to eighty-five in 1889. School buildings in the early years consisted of School Street School built in 1853, Jewel School and High Street School built in 1873, and Felton Street School built in 1883.

History of Hudson

Today, Hudson is known for its friendly atmosphere, welcoming residents, and a growing downtown area filled with unique shops, trendy restaurants, and cozy cafes. The town's picturesque Main Street features a mix of historic buildings and newer developments, making it a great spot to explore on foot. Hudson has also become a popular destination for foodies, with its diverse dining options ranging from classic American fare to international cuisine.

Outdoor enthusiasts will enjoy Hudson's many parks, walking trails, and access to the Assabet River, providing plenty of opportunities for recreation. The town also offers a variety of community events throughout the year, such as farmers' markets, parades, and cultural celebrations, fostering a strong sense of community.

With a good balance of suburban living and easy access to Boston, Hudson attracts families, young professionals, and retirees alike. It is a place where old meets new, blending history with modern conveniences, making it a welcoming and vibrant town to live, work, and visit.

Financial



"HHS Sunset at Reservoir", Photography by Kate Sullivan, Class of 2025

Strategic Financial Plan

Budget Outlook

The Hudson Public Schools enjoys a long tradition of providing outstanding programs and services for our students. We employ talented and committed educators and support personnel, who care deeply for students and families. The fiscal forecast for the district is challenging as enrollment being level or declining, the achievement gap among student subgroups persists, the costs associated with supporting our high needs population continues to rise, and the effects of the pandemic linger.

The Strategic Financial Plan proposes steps to narrow the budget gap by consolidating and reducing current and future expenditures. The District will continue to analyze all expenses generated by personnel, programs, and services and to ensure that resources are aligned with the priorities of the District Improvement Plan. The District will also accurately track and analyze student enrollment, resource allocations, Special Education services costs, and forecast cost increases for the next three to five years. This process will assist the District to better project future revenues and control expenditures while meeting the needs of our students.

Statement of the Problem

For several years, the District has faced funding challenges associated with the rising costs of programs and services. The increase in the annual expenditures necessary to provide level services to Hudson has consistently superseded the total revenue from Town Appropriation, Circuit Breaker, and School Choice receipts, creating annual budget gaps.

One main reason for the persistent gap in revenue is the District's reliance on the School Choice account to balance the budget. The District has been relying on 5-6% of revenue coming from the School Choice account each year when new School Choice revenue is only approximately 2% of total revenue each year. To reduce this reliance, in FY18, the District started to implement a Strategic Budget Stabilization Plan. The plan included a combination of zero-based budgeting and strategic reductions. As the District entered FY20, the plan was moving in a positive direction towards the goals.

Since the pandemic closed down schools in March 2020, several new factors have combined to paint a new picture of our long-term budget stability. These factors have contributed to a much larger budget gap which now requires a Proposition 2 ½ override in May 2025 to close the budget gap. These factors are summarized below.

Pandemic-Related Town Funding Reduction

The pandemic had an impact on state and local revenue for FY21 and FY22. Based on expected local town revenue shortfalls due to the pandemic, all town department budgets were reduced by 2% in June 2020, a reduction of \$800,000 for the School Department. Besides that year, School Dept. budget increases have been consistently in the 2.5-2.8% range. To close the persistent budget gap going forward, the School Department will need an annual Town Appropriation increase that is consistently above 3%. Because of a significant Chapter 70 aid increase for FY24, the Town was able to increase the FY24 School Department appropriation by \$600,000 up to a 4.19% increase. For FY26, there will again be a significant Chapter 70 aid increase but that is offset by an equally significant charter school cost increase. At this point, the School Department long-term projections assume a 2.50% increase each year from FY26 and beyond. Anything above that amount will help reduce the projected budget gap.

Collective Bargaining Agreements

Teachers and Paraprofessional contracts are being negotiated in the Spring of 2025 for a new contract starting in FY26. Administrative Assistant and Custodian contracts are in place from FY24-FY26. The FY26 budget includes any agreed-to adjustments to salary schedules and anticipated cost-of-living increases.

Strategic Financial Plan

Federal Pandemic-Related Funding

In FY22-FY25, the School Department benefitted from approximately \$2.26m from the ESSER III grant. This federal funding funded COVID-related expenses incurred in FY22-FY25 including additional services and supports for students. On page 87 of this budget book, we give more details about our expenditures from the ESSER III grant. The salary positions funded by ESSER III were added into the FY25 budget as they continue to be needed after the grant funds have been exhausted. This adds to our expenses and contributes to the significant budget gap in FY25 and beyond.

Pandemic-Related Budget Savings

In FY20 and FY21, due to significant budget savings in personnel and expense costs, the amount budgeted to be spent from the School Choice Account were not needed. For Personnel, it was difficult to replace staff as the applicant pool for in-school staffing had vanished. Unfilled positions including lack of substitute teachers, created significant savings. On the expense side, fewer materials were purchased and hybrid schooling created savings in transportation costs as well as out-of-district tuition costs. Some of these savings were offset by the higher costs private staffing that was needed to fill some vacant positions. Overall, the savings in FY20 and FY21 were significant. In FY22, the District saw some savings that again allowed the District to underspend budgeted amounts. As of FY23, there have no longer been pandemic-related savings.

Pandemic-Related Staffing Increases

Several positions for academic and behavioral needs were added during FY22 and FY23 school year. We expect to continue to need these positions moving forward and possibly need additional staffing to meet these increasing needs. As the District Budget Committee reviewed all positions to prepare the FY26 budget, all of the positions related to the increasing student needs are prioritized to be retained.

Reliance on One-Time Funds

Although budget savings allowed the District to not need to use our School Choice balance in FY20 and FY21, more common expenditure levels do require use of our balance moving forward. In FY24, the District used over \$1.1 million dollars of one-time funds and will use close to \$4 million in FY25. The budget practice of using all school choice funds and Circuit Breaker funds to balance the budget is not sustainable. The District needs to work towards a budget that only uses the town appropriation plus any recurring revenues from School Choice, Circuit Breaker, and grants. More details on School Choice and Circuit Breaker funding is on pg 50, 51, and 54.

Chapter 70 State Aid

Chapter 70 is the Mass General Law that governs funding for schools. For several years, the Chapter 70 formula has calculated how much aid Hudson requires, and it has shown that we have sufficient aid leading to the minimum increase of \$30 per pupil per year. In FY24, Hudson finally exceeded the minimum aid and received a \$756,221 increase, largely due to Student Opportunity Act (SOA) rate increases in the formula coupled with a 4.5% increase in the formula's inflation factor. The total Chapter 70 funding for FY24 was \$12,997,947. State Aid has "hold harmless" provisions which does not allow decreases so Hudson can depend on that level of funding for future year budgets. The State's FY26 Budget includes the 5th year of implementation of the Student Opportunity Act (SOA). In FY26, Hudson will receive approximately \$619,000 increase in aid. This is offset by a \$620,000 increase in charter school costs. There is hope that, as the SOA continues to be implemented in FY27, Hudson could again receive a significant increase similar to FY24 and FY26. There is also legislation that we will advocate for to increase Chapter 70 aid and decrease charter school costs.

Strategic Financial Plan

Multilingual Learner Enrollment Increases

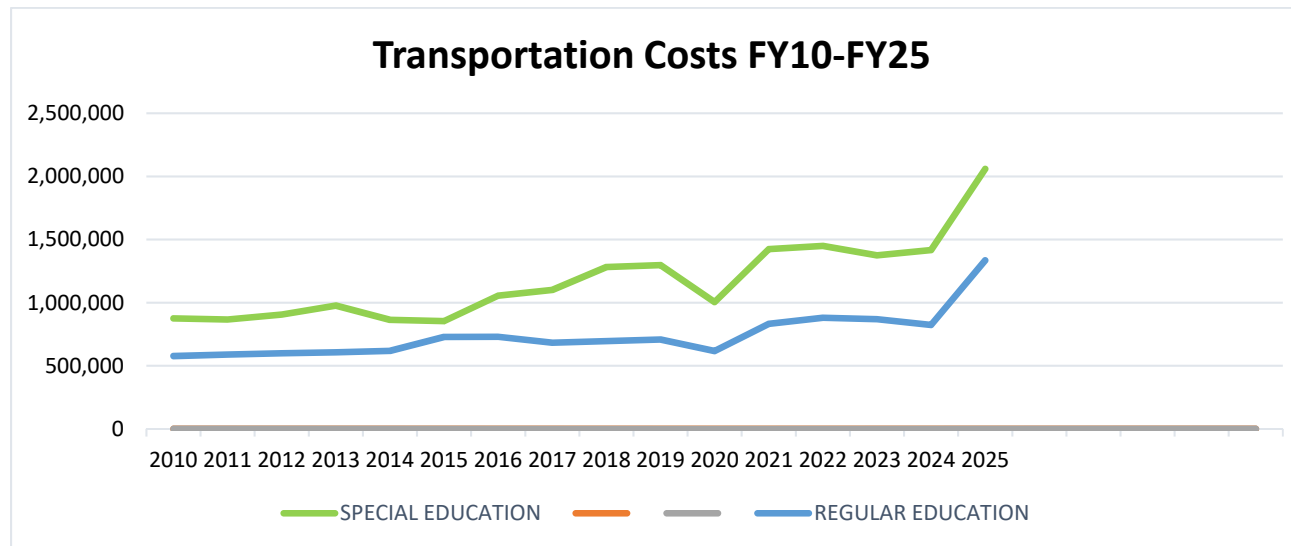
Over the last ten years, Hudson Public Schools has seen a large increase in multi-lingual learners. In FY22 we added 1.0 FTE English Learner Teacher based on need and in the FY23 budget, 3.0 FTE EL Teachers were included. In FY23, we also add a new Family Liaison to help with all of the significant amount of work to enroll, support, and track the progress of these students. This position was included in our FY24 budget after being funded by ESSER in FY23. The EL Department repurposed a few positions in FY25 to target priority needs without adding to the overall budget. In FY26, the EL Department is maintaining services with current staffing.

Special Education Out-of-District Placements Cost Increases

As academic and behavioral needs of students have increased, the District provides support to meet the needs of the students. In some cases, the student's needs surpass what can economically be provided in-district which can result in parents and the District deciding to recommend an out-of-district placement. The District's amount of students in out-of-district placements has not increased but the severity and cost of those placements have. In the FY25 budget, an \$800,000 increase was needed for out-of-district tuition costs. The costs have contributed to increasing the budget gap.

Transportation Cost Increases

The District has entered into a contract with First Student for in-district regular and special education bus transportation from FY25 through FY27 with the option to extend through FY29. This new contract required a 51% increase in FY25, as well as a 6% increase each year following, which is not sustainable with our anticipated level of funding. For specialized out-of-district transportation, as a member of Assabet Valley Collaborative (AVC), the District participates in the contract between AVC and VanPool, which is expected to increase by 4-5% on average. The significant transportation increases are driven by inflation and add over \$1 million to our budget gap.



Strategic Financial Plan

Budget Sustainability

With transportation costs and out-of-district costs combining for an increase of \$1.8 million over FY24 costs, the District's budget gap grew to \$3.8 million in FY25. The FY25 budget gap is being closed using one-time funds from School Choice and Circuit Breaker. Below is information about budget sustainability in FY26 and FY27 through FY30. If funding levels were able to exceed level service costs, the District has many plans for growth and innovation. Please also see the School Revenue and Expense Overview pages starting on pg 48 which includes possible legislation being voted on in 2025 that could help with our revenue problem.

FY26 (Next Year)	
\$4.4M Budget Deficit	
Partially Closed Through Reductions (\$1.1M) <ul style="list-style-type: none"> • 12 Positions <ul style="list-style-type: none"> • 8 Instructional • 4 Administrative • 2 Buses 	These reductions <u>will not</u> be reinstated. They contribute to the reduction of the requested override amount (\$4.4M reduced to \$3.3M)
Failed override requires additional reductions (\$3.3M) <ul style="list-style-type: none"> • 40-50 Positions • Increased class sizes • Reduced student support • Reduced opportunities and programs • Increased fees 	Passing the override avoids these reductions and fees
FY27 - FY30	
Deficit Projected to Grow ~\$500K Per Fiscal Year	
Deficit / Impact	Possible Solutions
\$2M Over Four Years (FY27-FY30) <ul style="list-style-type: none"> • Reduce ~20 Positions • Increase Fees • Reduce Programming 	<ul style="list-style-type: none"> • Increases in state funding as a result of proposed legislation • Study completed to review space needs and district structure • New transportation contract in FY28 • Town of Hudson New Growth

Strategic Financial Plan

Vacancy Factor for the Personnel Budget

Since FY21, there has been a Vacancy Factor of \$750,000 applied to the Personnel Budget. This assumes that there will be \$750,000 of savings from vacancies and other unpaid leaves over the course of the year. The Vacancy Factor was implemented after analyzing trends of vacancy savings in the Personnel Budget. Many of these vacancies have occurred in paraprofessional and ABA positions. In the FY26 budget, the District is reducing the vacancy factor to \$520,000 in conjunction with reducing 4 ABA and 1 paraprofessional position as well as reducing other supplemental personnel line items. The District expects less vacancies due to these reductions so a reduction in the Vacancy Factor is appropriate for this budget. These reductions are offsetting and are budget neutral.

Long-term Financial Projections

The District has developed multi-year projection documents to help the District and the Town have an outlook on our future budget needs. You will see in Table 1 that, based on an assumed annual Town Appropriation increase of 2.50%, the District expects to have a significant budget gap and in FY26 and beyond. **Table 1 also shows that approximately \$4 million of the school reserve funds, primarily School Choice and Circuit Breaker, are budgeted in FY25, leaving the district with low levels of reserve funds. The widening budget gap, that continues in FY26, poses significant financial risk to the District and the Town if additional funding is not obtained. If the override does not pass, devastating cuts and increased fees would occur.** The projections on pages 46 and 47 have assumed increases for each category of expense. Table 1 and Table 2 both assume the personnel expenses increase by 3% per year, general expenses by 3% per year, and transportation by 6% based on contractual terms. Table 1 shows the significant budget gap grows each year because the School Department's expensed revenue increases doesn't not keep up with expected expense increases. Many expenses are unavoidable contractual increases to personnel, tuitions, utilities, transportation, and service contracts. Table 2 shows the scenario if the override passes and the School Department receives \$3,300,000 in increased appropriation. This would solve the budget gap for FY26. The expense projections are projected only to maintain level service and assume approximately \$225,000 in staffing reduction in FY27 as well as subsequent years.



Strategic Financial Plan

Strategic Financial Plan

A Strategic Financial Plan contains a multi-year projection that should provide the School Committee, the Superintendent, and District Administrators with guidance by evaluating the long-term effects of financial decisions and should be able to be adjusted for variables that the District cannot control, such as decreasing enrollment or unexpected Special Education obligations. The multi-year projections are based on assumptions that can fluctuate, especially in the subsequent fiscal years, as projected revenue and expenditure information may change. A multi-year projection can also assist other stakeholders in the Town to have an advance look at the District's finances. The District will need to continue to regularly update its Strategic Financial Plan and reassess any factors that can have a substantial effect on the budget. Therefore, a financial projection should be evaluated as a forecast of anticipated revenues and expenditures based on assumptions for a particular time period, using prescribed standards and criteria. The District will continue to examine expenses and maximize staffing efficiencies based on enrollments and student needs.

Strategic Financial Plan Goals

1. Control personnel and expense costs to limit the anticipated budget gap
2. Maintain level services and comply with State and Federal mandates
3. Keep updated three to five year projections as new information becomes available

Revenue Sources

- Town Appropriation (Chapter 70 State Aid and Town contribution)
- Circuit Breaker
- School Choice
- Federal and State Grants

Areas of Future Budget Watch:

- Federal, State, and Local Funding
- Student Enrollment
- Class Sizes - Core and Non-Core Content Area Courses
- Staffing/Hiring and maintaining compliance
- Union Contract Bargaining Agreements
 - Teachers Contract
 - New contract being negotiated for FY26
 - Paraeducator Contract
 - New contract being negotiated for FY26
 - Secretary Contract
 - Under contract FY24-26
 - Custodian Contract
 - Under contract FY24-26
- Food Service Contract
 - Under contract FY23-FY27(successive one-year contracts)
- Transportation Contract
 - First Student Contract FY25-FY27(optional FY28-FY29)

Strategic Financial Plan

Classroom Teacher Allocation Parameters

The Zero-Based Budget process allows for all building principals and department administrators to be fully engaged in budget proceedings and to work toward the development of a more collaborative approach that tightly allocates resources to align with District priorities and the priorities of each school and department.

For each budget cycle, all programs and services start at a base of zero and are funded based on student enrollment, program needs, services and justification. **The staffing levels for next year are based solely on the future (enrollment and programs) and do not build upon staffing that already exists at the school.** It allows a budget to be built on agreed upon District goals and priorities, rather than the history of resource allocation. This budget process also assures a fair level of staffing across schools.

The following are the parameters that schools should use to develop a Zero-Based Budget for next year:

Elementary School Classroom Teacher Allocation Parameters

The district is committed to an average of 20 students per classroom. Considering the fluctuation of student enrollment at any given year, the following table provides the parameters of elementary teachers provided based on grade level enrollment.

Enrollment (per grade)	Number of Teachers	Average Enrollment Range
Up to 24	1	Up to 24
25-48	2	12-24
49-72	3	16-24
73-96	4	18-24

- Pre-school and Kindergarten classrooms are assigned one Paraprofessional each to assist with the daily operations of these classrooms.
- For increased student enrollment, there must be an available classroom to accommodate increased teaching staff allocations. If classroom space is not available, the administration and the school principal will evaluate if co-teaching or other models to support the increased enrollment are necessary (i.e. additional Paraprofessional).

Middle School Classroom Teacher Allocation Parameters

The district is committed to an average of 20 students per classroom. Considering the fluctuation of student enrollment at any given year, the following table provides the parameters for the number of teams, per grade level, based on student enrollment.

Enrollment	Number of Teams
Up to 120	1
Up to 240	2
Up to 360	3

Strategic Financial Plan

High School Classroom Teacher Allocation Parameters

The district is committed to an average of 20 students per classroom. To determine the number of teachers needed, the school should identify all core and non-core content areas that must be offered next year based on student enrollment, course selection, and graduation requirement needs. For the following disciplines, the number of sections needed should be the total enrollment divided by 100.

- English
- Mathematics
- Science, Technology and Engineering
- Social Studies
- World Language
- Performing Arts
- Visual Arts
- Wellness and Physical Education

No section should be scheduled with fewer than 13 students unless justified through the budget process and approved by the Superintendent. The total number of sections within a content area, divided by 5, will determine the number of teachers needed per academic area.

In addition, all high school teachers should have student loads near 100 students. We recognize that it is nearly impossible to have all teachers at this student-load amount. Rationale and justification for teachers with student loads fewer than 100 students should be provided.

Parameters For ESL Instruction For English Learners

All English language development instruction (ESL) should be provided by ESL certified instructional personnel.

Scheduling Students

- For EPLs 1 and 2: Minimum of two 45-minute periods of ESL instruction per day.
- For EPLs 3, 4 and 5: Minimum of one 45-minute period of ESL instruction per day.
- Core content teachers with ELs assigned to their classrooms require the SEI Endorsement.

Additional Considerations

- EPLs 3, 4 and 5: May group students of two contiguous grade levels (i.e. EPLs 3 students in grades 3 and 4 together) if age/maturity level are appropriate.
- Students may have a new proficiency level next year.
- EL students with disabilities should be scheduled with ESL courses in congruence with the parameters above.

Strategic Financial Plan

Parameters For Special Education Services For Students With Disabilities

Setting	Parameter
Inclusion	All Inclusion classrooms must include ratios that promote optimal learning: The number of regular education students should be greater than the number of students with disabilities. Special Needs Teacher caseloads average: up to 25 students.
Resource and Academic Centers, Substantially Separate Special Needs Programs	Regulations 603CMR28.06(6) (c) and (d) Instructional Groupings Ratios:
	8 SWD: (1) Certified Special Educator
	12 SWD: (1) Certified Special Educator, (2) Paraprofessionals
	16 SWD: (1) Certified Special Educator assisted, (2) Paraprofessionals
	Regulation 603CMR 28.06(6)(f). 48 Month Rule: The age of the youngest and oldest student in any instructional grouping shall not exceed more than 48 months. DOB for instructional groups must NOT exceed 48 months

In consideration of meeting the needs of Students with Disabilities (SWD) and staffing, principals shall carefully consider the general curriculum, the learning standards of the Mass curriculum frameworks, the curriculum of the district, and shall include **specially designed instruction** or related services in the IEP design to enable the student to progress effectively in the content areas of the general curriculum.

Principals must report any findings of non-compliance to the above standards of instructional group size, to the Coordinator of Special Education Evaluation and Services who may need to take steps toward resolution or to provide notification to DESE and parents. This notification will document your schools' decision to increase the instructional group size and the reasons for such decision. Please note that increased instructional group sizes shall be in effect only for the year in which they are initiated as your school must take all steps necessary to reduce the instructional groups to the size outlined in regulation 603CMR 28.06(6) (c) and (d) for subsequent years.

Promote Least Restrictive Placements by Fostering Special Education Best Practices

- Promote inclusion opportunities for SWD noting areas where students can access instruction from content area teachers.
- Develop and/or expand inclusion options to include co-teaching and mainstreaming.
- Students in substantially separate classes/programs should have inclusion opportunities (i.e., enrichment classes/activities) regularly built into their schedules in order for students to be actively engaged and included in the life of the schools. This should include enrichment such as music and art, SWD should also have physical education and a health course at the secondary level.
- Consider the following research based models to increase inclusion opportunities for students with disabilities:

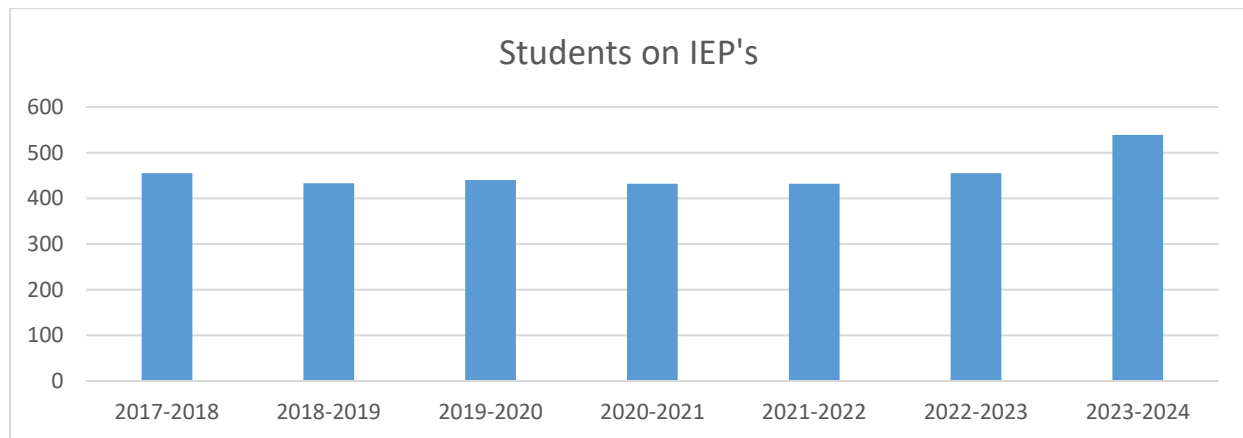
Learning Centers	Emphasis on classroom management and positive behavior interventions
Flexible grouping	Classroom environment that embeds visual supports and social skills
Differentiated Instruction	Clear understanding of the learning style of the students' disability
Response to Intervention	Assistive Technology and Augmentative Communication
Universal Design for Learning	IEP SMART Goals [<u>S</u> pecific and Strategic, <u>M</u> easurable, <u>A</u> ction Oriented, <u>R</u> igorous, Realistic and Results-focused (the 3R's), <u>T</u> imed and Tracked
Data and Progress monitoring	Development of student self-advocacy skills

Once these baseline staff levels are established, additional resources may be allocated to schools based on particular student needs.

Special Education Expense Details

Special Education Costs FY23 – FY26

	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Budget	% Incr FY26 vs FY25
SPED Expenses							
Administration	742,691	704,897	767,875	756,647	796,818	755,865	-5.1%
Specialists/Teachers	5,386,742	4,871,565	5,633,263	5,274,147	5,908,262	5,993,996	1.5%
Psychological Services	1,287,317	1,248,126	1,198,432	1,232,889	1,403,844	1,420,278	1.2%
Teacher Assistants	1,460,140	1,108,815	1,530,436	1,377,100	1,666,166	1,645,288	-1.3%
Contracted Services	742,500	1,083,253	646,100	1,269,622	758,400	761,900	0.5%
Tuitions*	3,679,149	3,137,262	3,813,686	4,162,172	4,673,448	4,877,692	4.4%
Transportation	1,380,955	1,188,617	1,416,088	1,623,745	2,059,378	2,175,959	5.7%
Total SPED Expenses	14,679,495	13,342,535	15,005,880	15,696,324	17,266,316	17,630,978	2.1%
Circuit Breaker (CB) Aid	1,016,408	1,033,689	1,182,672	1,375,311	1,726,078	1,600,000	-7.3%
SPED Exp. Net of CB Aid	13,663,087	12,308,846	13,823,208	14,321,013	15,540,238	16,030,978	3.2%
% Increase Net SPED	3.1%	17.2%	1.2%	8.1%	13.7%	16.0%	3.1%
Net SPED % of Total Bud	30.9%	29.9%	30.2%	31.4%	31.7%	32.3%	30.9%
Other Budget Areas	30,519,020	28,797,462	31,909,126	31,218,683	33,412,373	33,553,382	0.4%
% Increase Other Areas	3.4%	4.1%	4.6%	5.8%	9.5%	5.2%	
Total Budget Net of CB Aid	44,182,107	41,106,308	45,732,335	45,539,696	48,952,611	49,584,360	1.3%



Staffing History

Employee Headcount FY20 - FY26 (General Fund and Grants/Revolving)

All Positions / General Fund	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY26 vs FY25
ABAs	31.54	32.44	32.34	35.42	33.42	37.4	33.4	-4
Admin	18.95	18.95	18.95	18.95	18.95	19.95	18.95	-1
Clerical - Admin	9.9	9.9	9.9	10.4	10.4	10.4	8.4	-2
Clerical - Schools	9.5	9.5	9.5	9.5	9.5	9.5	9.5	0
Custodians/Maintenance	27	27	27	27	27	27	26	-1
District Wide Support	11.8	12.67	12.67	11.14	13.87	14.77	14.97	0.2
Educational Support	33.86	37.55	36.8	35.8	38.66	40.3	40.3	0
Nurses	8.5	7	7	7	7	8	8	0
Paraeducators	66.28	67.59	66.57	66.73	66.12	70.32	69.32	-1
Permanent Building Subs	10	10	10	10	10	10	10	0
Principals	10	10	10	10	10	10	10	0
Teachers	234.22	238.72	236.52	242.08	243.65	240.25	232.45	-7.8
TOTAL:	471.55	481.32	477.25	484.02	488.57	497.89	481.29	-16.6

All Positions / Grants and Revolving	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY26 vs FY25
Federal Grants	10.8	10.45	13.52	9.72	9.76	9.78	9.78	0
ESSER/ARPA Grants	0	23.5	23.5	18.13	14	0	0	0
State/Local Grants	0.9	0.5	0.5	0.87	2.14	1.9	1.9	0
Revolving Funds	3	3	3	3.53	3.8	3.6	3.4	-0.2
Newcomer Support Grant					1	3	1	-2
TOTAL:	14.7	37.45	40.52	32.25	30.7	18.28	16.08	-2.2
TOTAL FTEs - All Funds	486.25	518.77	517.77	516.27	519.27	516.17	497.37	-18.8

FY 26 Staffing Adjustments

The district's enrollment has declined over the past decade while the percentage of students identified as high needs (students with disabilities, English learners, and/or economically disadvantaged) has increased. Since the 2015-2016 school year, overall enrollment for the Hudson Public Schools has dropped by 17% while the percentage of high needs students has increased from 35.6% to 55.9%. The change in our high needs population equates to an additional 297 students needing additional supports in the current school year as compared to the number of students needing additional supports just ten years ago. Because of the offsetting impacts of increased student needs and declining enrollment, it has been difficult for the district to reduce staffing. However, last year, we were able to reduce a total of 4.4 FTE based on declining enrollment. For FY26, we have reduced an additional 12 FTE which is in response to enrollment changes and an effort to minimize the projected budget deficit from \$4.4M to \$3.3M. Staffing reductions already made for FY26 are summarized in the table below. In the event of a failed override, we estimate the need to reduce an additional 40 to 50 FTEs:

Position	FTE	Location	Type
Assistant Superintendent	1.0	District	Reduction in Force - Retirement
Student Services Assistant	1.0	District	Reduction in Force
Fiance Office	1.0	District	Reduction in Force
Facilities - Plumber	1.0	District	Reduction in Force - Vacancy
Teacher - Elementary	1.0	Elementary TBD	Reduction in Force - Enrollment
Teacher - Elementary	1.0	Elementary TBD	Reduction in Force - Enrollment
Teacher - Elementary	1.0	Elementary TBD	Reduction in Force - Enrollment
Teacher - Mathematics	1.0	Hudson HS	Reduction in Force - Retirement
Teacher - Special Education	1.0	Hudson HS	Reduction in Force - Enrollment
Teacher - Special Education	1.0	Quinn MS	Reduction in Force - Enrollment
Math Interventionist	1.0	Quinn MS	Reduction in Force - Retirement
Technology Integration Specialist	1.0	Hudson HS / Quinn MS	Reduction in Force

Multi-Year Revenue and Expense Budget Projections

Table 1

School Level-Service Budget Projections and Actuals FY22-FY30 (updated 3-18-25)

	FY30 Budget	FY29 Budget	FY28 Budget	FY27 Budget	FY26 Budget \$1.1m cuts	FY26 Budget	FY25 Projection	FY25 Budget	FY24 Actual	FY24 Budget	FY23 Actual	FY23 Budget	FY22 Actual
Personnel Expenses	\$43,005,528	\$41,825,755	\$40,680,345	\$39,568,296	\$38,488,637	\$39,267,822	\$38,464,030	\$38,196,915	\$35,914,720	\$36,822,456	\$34,807,970	\$35,697,750	\$33,245,005
Personnel Increase %	2.82%	2.82%	2.81%	2.81%	0.76%	2.80%		3.73%	3.18%	3.15%	4.70%	3.77%	3.90%
General Expenses	\$10,333,402	\$10,032,429	\$9,740,222	\$9,456,526	\$9,181,094	\$9,239,780	\$9,058,054	\$8,970,660	\$8,771,154	\$7,777,733	\$7,054,101	\$7,257,561	\$6,703,716
Gen Expense Increase %	3.00%	3.00%	3.00%	3.00%	2.35%	3.00%		15.34%	24.34%	7.17%	5.23%	4.82%	2.17%
Transportation Expenses	\$4,437,139	\$4,185,980	\$3,949,038	\$3,725,508	\$3,514,630	\$3,721,781	\$3,535,424	\$3,511,114	\$2,519,392	\$2,314,818	\$2,275,454	\$2,243,204	\$2,043,515
Transportation Increase %	6.00%	6.00%	6.00%	6.00%	0.10%	6.00%		51.68%	10.72%	3.19%	11.35%	-3.73%	27.22%
Total Expenses	\$57,776,068	\$56,044,164	\$54,369,605	\$52,750,330	\$51,184,360	\$52,229,384	\$51,057,507	\$50,678,689	\$47,205,266	\$46,915,007	\$44,137,526	\$45,198,515	\$41,992,236
Total Estimated Increase % Needed	3.09%	3.08%	3.07%	3.06%	1.00%	3.06%		8.02%	18.29%	3.80%	5.11%	3.53%	4.55%
Estimated Appropriation	\$50,098,428	\$48,876,515	\$47,684,405	\$46,521,371	\$45,386,703	\$45,386,703	\$44,279,710	\$44,279,710	\$43,305,340	\$43,305,340.31	\$41,755,284	\$41,562,375	\$40,450,000
Approp. Increase %	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%		2.25%	10.92%	4.19%	3.23%	2.75%	2.80%
Circuit Breaker Revenue	\$1,300,000	\$1,300,000	\$1,300,000	\$1,300,000	\$1,500,000	\$1,500,000	\$1,435,979	\$1,435,979	\$1,375,311	\$1,182,672	\$1,033,689	\$1,016,408	\$896,245
School Choice Revenue	\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000	\$1,413,887	\$1,200,000	\$1,376,316	\$1,000,000	\$1,081,186	\$900,000	\$799,537
Circuit Breaker Additional	\$0	\$0	\$0	\$668,706	\$0	\$0	\$1,385,667	\$1,385,667					
School Choice Additional	\$0	\$0	\$0	\$211,836	\$0	\$0	\$2,542,264	\$2,377,333	\$1,148,299	\$1,426,994	\$206,881	\$1,719,732	\$0
Total Revenue	\$52,498,428	\$51,276,515	\$50,084,405	\$49,801,913	\$47,986,703	\$47,986,703	\$51,057,507	\$50,678,689	\$47,205,266	\$46,915,007	\$44,077,040	\$45,198,515	\$42,145,782
Budget Gap	-\$5,277,640	-\$4,767,649	-\$4,285,200	-\$2,948,417	-\$3,197,657	-\$4,242,680	\$0	\$0	\$0	\$0		\$0	

School Choice Balance	\$0	\$0	\$0	\$0	\$211,836	\$211,836	\$211,836	\$211,836	\$2,904,100		\$4,101,079		\$4,320,215
Circuit Breaker Balance	\$0	\$0	\$0	\$0	\$468,706	\$368,706	\$368,706	\$50,312	\$1,435,979		\$1,182,672		\$1,033,689

	FY30 Budget	FY29 Budget	FY28 Budget	FY27 Budget	FY26 (\$1.1m)	FY26 Budget		FY25 Budget		FY24 Budget	Notes
Personnel Details	3% minus 1 FTE	3% minus 1 FTE	3% minus 1 FTE	3% minus 1 FTE	3% minus 12 FTE	3% minus 1 FTE		3% plus 7 FTE	FTEs from ESSER, 1 Add	2.3% plus 5 FTE	FY26 included reducing 12 FTE
Expense Details	3%	3%	3%	3%	3%	3%		3% plus \$150K plus \$800,000		7.17%	
Transportation Details	6%	6%	6%	6%	6% minus \$209K	6%		2% plus \$150K, plus \$1,000,000		3.19%	FY26 reduces 2 large buses for in-district regular transportation

	FY30 Budget	FY29 Budget	FY28 Budget	FY27 Budget		FY26 Budget		FY25 Budget
Total Expense Growth \$	\$1,731,904	\$1,674,559	\$1,619,275	\$1,565,970		\$1,550,694		\$3,763,683
Town Approp. Growth \$	\$1,221,913	\$1,192,110	\$1,163,034	\$1,134,668		\$1,106,993		\$974,370
Funding Gap Yearly Growth	\$509,991	\$482,449	\$456,241	\$431,302		\$443,701		\$2,789,313
Approp. Increase Needed	3.54%	3.51%	3.48%	3.45%		3.50%		8.94%

Multi-Year Revenue and Expense Budget Projections

Table 2

School Level-Service Budget Projections and Actuals FY22-FY30 (updated 3-18-25) with override funding

	FY30 Budget	FY29 Budget	FY28 Budget	FY27 Budget	FY26 Budget	FY25 Projection	FY25 Budget	FY24 Projected	FY24 Budget	FY23 Projected	FY23 Budget	FY22 Actual
Personnel Expenses	\$42,602,984	\$41,587,120	\$40,600,845	\$39,643,296	\$39,379,300	\$38,464,030	\$38,196,915	\$35,914,720	\$36,822,456	\$34,807,970	\$35,697,750	\$33,245,005
Personnel Budget Cuts	-\$225,000	-\$225,000	-\$225,000	-\$225,000	-\$890,663							
Personnel Increase %	2.44%	2.43%	2.42%	0.67%	3.10%		3.73%	3.18%	3.15%	4.70%	3.77%	3.90%
General Expenses	\$10,333,402	\$10,032,429	\$9,740,222	\$9,456,526	\$9,181,094	\$9,058,054	\$8,970,660	\$8,771,154	\$7,777,733	\$7,054,101	\$7,257,561	\$6,703,716
General Exp Budget Cuts	\$0	\$0	\$0	\$0	\$0							
Gen Expense Increase %	3.00%	3.00%	3.00%	3.00%	2.35%		15.34%	24.34%	7.17%	5.23%	4.82%	2.17%
Transportation Expenses	\$4,437,139	\$4,185,980	\$3,949,038	\$3,725,508	\$3,723,967	\$3,535,424	\$3,511,114	\$2,519,392	\$2,314,818	\$2,275,454	\$2,243,204	\$2,043,515
Transportation Budget Cuts	\$0	\$0	\$0	\$0	-\$209,337							
Transportation Increase %	6.00%	6.00%	6.00%	0.04%	6.06%		51.68%	10.72%	3.19%	11.35%	-3.73%	27.22%
Total Expenses	\$57,148,524	\$55,580,529	\$54,065,105	\$52,600,330	\$51,184,360	\$51,057,507	\$50,678,689	\$47,205,266	\$46,915,007	\$44,137,526	\$45,198,515	\$41,992,236
Total Estimated Increase % Needed	2.82%	2.80%	2.78%	2.77%	1.00%		8.02%	18.29%	3.80%	5.11%	3.53%	4.55%
Estimated Appropriation	\$53,741,010.63	\$52,430,254	\$51,151,468	\$49,903,871	\$45,386,703.23	\$44,279,710	\$44,279,710	\$43,305,340	\$43,305,340.31	\$41,755,284	\$41,562,375	\$40,450,000
Additional Appropriation	\$0	\$0	\$0	\$0	\$3,300,000							
Approp. Increase %	2.50%	2.50%	2.50%	2.50%	2.50%		2.25%	10.92%	4.19%	3.23%	2.75%	2.80%
Circuit Breaker Revenue	\$1,300,000	\$1,300,000	\$1,300,000	\$1,300,000	\$1,400,000	\$1,435,979	\$1,431,788	\$1,375,311	\$1,182,672	\$1,033,689	\$1,016,408	\$896,245
School Choice Revenue	\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000	\$1,413,887	\$1,000,000	\$1,376,316	\$1,000,000	\$1,081,186	\$900,000	\$793,752
Circuit Breaker Additional	\$0	\$268,706	\$300,000	\$200,000	\$0	\$1,385,667	\$1,389,858	\$0				
School Choice Additional	\$0	\$101,836	\$210,000	\$100,000	\$0	\$2,542,264	\$2,577,333	\$1,148,299	\$1,426,994	\$206,881	\$1,719,732	\$0
Total Revenue	\$56,141,011	\$55,200,796	\$54,061,468	\$52,603,871	\$51,186,703	\$51,057,507	\$50,678,689	\$47,205,266	\$46,915,007	\$44,077,040	\$45,198,515	\$42,139,997
Difference	-\$1,007,514	-\$379,733	-\$3,637	\$3,541	\$2,343	\$0	\$0	\$0	\$0			

School Choice Balance	\$0	\$0	\$101,836	\$311,836	\$411,836	\$211,836	\$211,836	\$2,904,100		\$4,101,079		\$4,320,215
Circuit Breaker Balance	\$0	\$0	\$268,706	\$568,706	\$568,706	\$368,706	\$50,312	\$1,435,979		\$1,182,672		\$1,033,689

	FY30 Budget	FY29 Budget	FY28 Budget	FY27 Budget	FY26 Budget		FY25 Budget		FY24 Budget	Notes
Personnel Details	3% minus 3 FTE	3% minus 3 FTE	3% minus 3 FTE	3% minus 3 FTE	3% minus 12 FTE		3% plus 7 FTE		2.3% plus 5 FTE	FY26 included reducing 12 FTE
Expense Details	3%	3%	3%	3%	3%		3% plus \$150K plus \$800,000		7.17%	
Transportation Details	6%	6%	6%	6%	6% minus \$209K		2% plus \$150K, plus \$1,000,000		3.19%	FY26 reduces 2 large buses for in-district regular transportation

School Revenue and Expense Overview - FY26 Budget Update

Chapter 70 State Aid for K-12 Districts

Chapter 70 State Aid is determined through the Foundation Budget formula which has many variables including enrollment, demographics (EL and low-income increments), inflation, and the town's ability to pay. There is a rule that a district's aid can never decrease and will always increase by at least \$30 per pupil. The legislature has increased the minimum aid to \$104 per pupil in recent years and for FY26, the State budget includes \$75 per pupil. Any increase in Chapter 70 State Aid can be counted on in future years. The Student Opportunity Act set out a goal to increase the rates for each category over six years which goes through FY27. The primary reason for Hudson receiving a significant increase in FY26 is because of the increased SOA rates and an increase in our low-income enrollment as a % of our total enrollment. State Aid is paid to the Town and helps offset \$13.9 million/approx. 30% of the District's appropriation. **Legislation:** Our increases in FY23 and FY24 would have been even larger if the legislature did not have a 4.5% cap on the inflation factor. Associations around the State will be sending letters to the legislature asking to increase Ch 70 funding, phased in over the next few years, to make up for lost inflation. This would help Hudson significantly. MassBudget estimates Hudson would receive an extra \$1.2 million if the inflation fix was implemented.

	Foundation	Foundation	Required				Minimum	Inflation	Actual, Based
	Enrollment	Budget	Contribution	c70 formula	c70 aid	c70 increase	Per Pupil	Factor (Capped)	on Index
FY20	2658	29,439,397	17,734,729	11,704,668	12,020,446	79,740	30	3.75%	3.75%
FY21	2658	30,603,552	18,666,759	11,936,793	12,020,446	0	0	1.99%	1.99%
FY22	2512	30,183,665	18,931,449	11,252,216	12,095,806	75,360	30	1.41%	1.41%
FY23	2432	31,921,912	20,140,158	11,781,754	12,241,726	145,920	60	4.50%	7.08%
FY24	2417	34,207,458	21,209,511	12,997,947	12,997,947	756,221	60	4.50%	8.01%
FY25	2407	35,380,192	22,433,888	12,946,304	13,248,275	250,328	104	1.35%	1.35%
FY26	2414	37,349,316	23,481,576	13,867,740	13,867,740	619,465	75	1.93%	1.93%
Increase	7	1,969,124	1,047,688	921,436	619,465				

School Revenue and Expense Overview

Town Appropriation

The town appropriation typically ranges from 2.5-2.8% over the previous year. In FY21, the expected 2.78% increase was reduced to .78% due to an assumed reduction of local revenue due to the pandemic. This was an \$800,000 (2%) reduction to the school budget and is part of the reason for the District will need to use an estimated \$3.8 million of one-time funds to close the FY25 budget gap. In FY24, the initial 2.75% appropriation increase was increased by \$600,000 to 4.19% due to a significant increase in Ch 70 state aid. HPS received 2.25% in FY25 and a 2.5% is projected for FY26. Ch 70, which is the funding from the State for K-12 education funding, makes up a portion of the Town Appropriation and is shown in the below table. In FY26, the Governor's budget projects an increase of \$619,465. **Legislation:** The Town's revenue, limited by Prop 2 1/2, is not able to keep us with rising costs. Any legislation that increases Ch 70 aid, other state aid, reduced the charter school costs, and/or addresses the limits of raising revenue would all help Hudson afford the rising costs.

	Town	Appropriation	Appropriation	Chapter 70	Chapter 70
	Appropriation	% Increase	\$ Increase	Funding	\$ Increase
FY20 Actual	39,043,303			12,020,446	
FY21 Actual	39,349,090	0.78%	305,787	12,020,446	0
FY22 Actual	40,450,000	2.80%	1,100,910	12,095,806	75,360
FY23 Actual	41,562,375	2.75%	1,112,375	12,241,726	145,920
FY24 Actual	43,305,340	4.19%	1,742,965	12,997,947	756,221
FY25 Actual	44,279,710	2.25%	974,370	13,248,275	250,328
FY26 Projected	45,386,703	2.50%	1,106,993	13,867,740	619,465

School Revenue and Expense Overview

Circuit Breaker

Circuit Breaker is paid directly to the School District and reimburses districts for up to 75% of the special education costs that exceed a per pupil threshold, which is \$52,419 in FY25. Circuit Breaker reimburses special education costs per student including tuition and transportation costs. Reimbursement of transportation was added as part of the Student Opportunity Act and it has been phased in starting with FY22 revenue. The State's Circuit Breaker budget has not yet been able to fund the full 75% of transportation costs but tuition costs have been funded at the full 75%. This additional transportation reimbursement has been a good benefit with adding around \$300,000 per year to our reimbursement. The reimbursement is paid out in the year after the expenses are incurred. Typically the Hudson Public Schools uses Circuit Breaker revenue as a budget offset in the year after it is received, but in FY25, we will need to use last year's revenue and part of this year's revenue to balance the budget. This is a one-time use of additional revenue to close our FY25 budget gap. Private schools had traditionally increased tuition by around 3% but in recent year they have been significantly increasing their tuition rates, FY24 by 14%, FY25 by 4.69%, and FY26 by 3.67%. This inflation in tuition costs is difficult to afford when the Town's revenue is increasing by a smaller percentage. **Legislation:** The State has remaining Fair Share funds from FY24 that can be used for one-time expenses for transportation or education. In FY25, the State only reimbursed transportation at 44%. There will be requests that the State's one-time funds be used to fully fund FY25 Circuit Breaker transportation reimbursement which would give Hudson an additional \$198,701 in FY25. An additional request could be a one-time funding of tuition costs at 90%, instead of the normal 75%, which would give Hudson an additional \$288,810 in FY25. For FY26, fully funding tuition and transportation at 75% should be a legislative goal.

Year Expenses Incurred	Year Revenue Received	Year Budgeted and Spent	Tuition Reimburse.	Transportation Reimburse.	Revenue Amount	Tuition Reimburse. Rate	Transportation Reimburse. Rate
FY19	FY20	FY21	996,184	0	996,184	75%	N/A
FY20	FY21	FY22	896,245	0	896,245	75%	N/A
FY21	FY22	FY23	968,065	48,343	1,016,408	75%	19%
FY22	FY23	FY24	920,189	272,322	1,182,672	75%	56%
FY23	FY24	FY25	1,115,743	320,236	1,435,979	75%	57%
FY24	FY25	FY25	1,444,051	282,027	1,726,078	75%	44%
FY25	FY26	FY26	1,444,051	282,027	1,726,078	75%	44%

School Revenue and Expense Overview

School Choice

School Choice is paid directly to the School District and is funded \$5,000 per pupil plus reimbursement for any Special Education costs. The District manages School Choice enrollment per grade with the intent to not need to add staffing to educate these students. The district submits the School Choice claim in April which determines the revenue for that year. The Receiving student count and tuition in FY24 was 187 and \$1,376,316. Besides the \$5,000 per pupil, Hudson Public Schools receives additional funding because of expenses that we claim for Special Education costs related to any school choice students. In FY24, of the \$1,376,316 of revenue, \$925,050 was for the \$5,000 per student reimbursement and \$451,266 was based on Special Education cost reimbursement. Out of this \$1,376,316, we estimate approximately \$800,000 is "profit" that helps us offset other HPS budget line items. The reason we say this is because we strategically add students to classrooms that have a few empty seats so that we don't need to add a teacher and all of our fixed costs like administration, utilities, transportation, etc. are not increased.

FY	Receiving		Sending		HPS School Choice Usage	
	FTEPupils	Tuition	FTEPupils	Tuition	Expenses	Ending Bal
2019	80.7	684,265	20.1	141,476	1,350,122	2,592,651
2020	108.08	657,406	20.52	160,747	28,706	3,221,352
2021	124.7	805,237	18.27	134,797	6,358	4,020,231
2022	145.2	1,093,737	22.6	184,914	799,537	4,314,430
2023	155	1,081,186	19.1	171,783	1,294,538	4,101,079
2024	187.01	1,376,316	20.17	168,001	2,573,296	2,904,099

School Revenue and Expense Overview

District Budget Information

The District has several funding sources including the town appropriation, direct funding from the State(School Choice and Circuit Breaker), grants(Federal,State, private), and other special revenue accounts. The town appropriation typically ranges from 2.5-2.8% over the previous year. Historically the District has relied on the one-time revenue in the School Choice account to balance the budget. During FY20-FY22, the District realized savings related to the pandemic, in combination with significant pandemic grant funding, that reduced the usage of School Choice funds. The School Choice and Circuit Breaker balances are estimated to be mostly spent by the end of FY25.

Revenue		FY22 Budget	FY23 Budget	Increase \$	Increase %	FY23 Actual	Act vs Budg %
Town Appropriation		40,450,000	41,562,375	1,112,375	2.75%	41,755,284	0.46%
Circuit Breaker		896,245	1,016,408	120,163	13.41%	1,033,689	1.70%
School Choice		700,000	900,000	200,000	28.57%	1,081,186	20.13%
Stabilization Funds		1,609,473	1,719,732	110,259	6.85%	206,881	-87.97%
Total Revenue		43,655,718	45,198,515	1,542,797	3.53%	44,077,040	-2.48%

Revenue		FY23 Budget	FY24 Budget	Increase \$	Increase	FY24 Actual	Act vs Budg %
Town Appropriation		41,562,375	43,305,340	1,742,965	4.19%	43,305,340	0.00%
Circuit Breaker		1,016,408	1,182,672	166,264	16.36%	1,375,311	16.29%
School Choice		900,000	1,000,000	100,000	11.11%	1,376,316	37.63%
Stabilization Funds		1,719,732	1,426,994	-292,738	-17.02%	1,148,299	-19.53%
Total Revenue		45,198,515	46,915,006	1,716,491	3.80%	47,205,266	0.62%

Revenue		FY24 Budget	FY25 Budget	Increase \$	Increase		
Town Appropriation		43,305,340	44,279,710	974,370	2.25%		
Circuit Breaker		1,182,672	1,435,979	253,307	21.42%		
School Choice		1,000,000	1,200,000	200,000	20.00%		
Stabilization Funds		1,426,994	3,763,000	2,336,006	163.70%		
Total Revenue		46,915,006	50,678,689	3,763,683	8.02%		

School Revenue and Expense Overview

Other District Budget Information

The Budget including the Town Appropriation, Circuit Breaker, and School Choice is allocated into three categories: Personnel, General Expenses, and Transportation. Within Personnel, the District budgets a \$750,000 vacancy factor assuming savings from unfilled positions, unpaid absences, and other variances. We calculate the estimated cost of personnel and reduce that estimate by \$750,000 assuming those savings. In FY26, we expect to lower the vacancy factor as we reduce positions and expect less vacancy. Employees typically receive a 2% Cost of Living Increase (COLA) as well as any collectively bargained salary schedule step and lane increases. The salary increases are a significant portion of the total school budget increase each year. The District adds positions based on meeting compliance, maintaining class size, and to meet programmatic needs. In FY26, we are committed to reducing our total FTEs. If we were required to add a position for compliance reasons, we would offset that by reducing an existing position. The General Expenses budget includes full use of last year's Circuit Breaker reimbursement as a funding source and in FY25, most of FY25's revenue. The biggest increases in this category are usually Special Education tuitions, instructional books/materials, technology, and utilities. Transportation budget includes costs of full-size yellow buses, in-district specialized transportation, out-of-district specialized transportation, athletic transportation, and field trips. This category increased by 51% in FY25 as our new transportation contract took effect, which included a significant market adjustment. The previous contract was signed before the pandemic and at a favorable competitive rate. In FY26, we are assuming the contractual increases of 6% minus \$200,000 because the district has reduced two full-size yellow buses from our contract.

	FY22	FY23	FY23 vs FY22	FY24	FY24 vs FY23	FY25	FY25 vs FY24
Personnel	34,401,713	35,697,750	3.8%	36,822,456	3.2%	38,196,915	3.7%
General Expenses	6,924,005	7,257,561	4.8%	7,777,733	7.2%	8,970,660	15.3%
Transportation	2,330,000	2,243,204	-3.7%	2,314,818	3.2%	3,511,114	51.7%
Total Expenses	43,655,718	45,198,515	3.5%	46,915,007	3.8%	50,678,689	8.0%

Grants/ESSER

The main categories of grants are entitlement grants that we receive each year based on student demographics, competitive grants that we can apply for, and pandemic-related grants. We have seen an increase in grant funding which can help offset new and existing programming. The ESSER pandemic grants will expire at the end of this fiscal year. As a result of ESSER funds expiring, the FY25 budget included \$508,000 in salaries and \$300,000 in expenses that are being incorporated in our general fund budget. As these positions and expenses are still needed, this is part of the reason for our estimated \$4.4 million budget gap in FY26.

School Revenue and Expense Overview

HPS School Choice Usage				
FY	Beginning Balance	Tuition Received	Transfer to Budget	Ending Balance
2019	3,258,508	684,265	1,350,122	2,592,651
2020	2,592,651	657,406	28,706	3,221,352
2021	3,221,352	805,237	6,358	4,020,231
2022	4,020,231	1,093,737	799,537	4,314,430
2023	4,314,430	1,081,186	1,294,538	4,101,079
2024	4,101,079	1,376,316	2,573,296	2,904,099
2025	2,904,099	1,300,000	3,965,852	238,247

HPS Circuit Breaker Usage				
FY	Beginning Balance	Funding Received	Transfer to Budget	Ending Balance
2019	0	1,106,446	0	1,106,446
2020	1,106,446	1,003,400	1,106,446	1,003,400
2021	1,003,400	896,245	1,003,400	896,245
2022	896,245	1,033,689	896,245	1,033,689
2023	1,033,689	1,182,672	1,033,689	1,182,672
2024	1,182,672	1,628,618	1,375,311	1,435,979
2025	1,435,979	1,726,078	2,821,646	340,411

Town Charges related to Education

Charter School Information

The State charges districts for the Charter School tuition of their resident students who choose to attend charter schools. The total tuition, which includes tuition and facility costs, per student is \$21,842. The State partially reimburses towns in a three-year model of 100% of the increase the first year, 60% the second year, and 40% the third year to give towns some time to adjust to the increases. The formula is nuanced and complicated. There is an "Understanding Tuition Reimbursements page at <https://www.doe.mass.edu/charter/finance/tuition/>. This burden of Hudson is not felt in other towns who are not charter members of a Charter school. Whereas Hudson has a net cost of around \$4 million in FY26, other towns only have a few hundred thousand. As a charter member of AMSA, Hudson is almost guaranteed to have 20-30 students enrolling each year and sometimes higher if Marlborough hits a cap in enrollment. **Legislation:** Reform in Charter School reimbursement can be advocated for to reduce this burden on Hudson and other Charter member towns. One legislative goal should be to fully fund the current charter school reimbursement law. The Governor's FY26 budget is only funding projected reimbursements at 90.4%. Also, bill H2825 filed related to FY26 charter school funding would increase the reimbursement percentage and extend the reimbursements from a 3-yr phased method to a 4-yr phased method. This bill H2825 would get an additional \$334,100 reimbursement for Hudson in FY26.

	FY24	FY25	FY25 vs FY24	FY25 vs FY24	FY26	FY25 vs FY24	FY26 vs FY25
Charter School Students	207	237	30	14.3%	241	3	1.5%
Charter School Charge	4,139,637	4,981,021	841,384	20.3%	5,253,158	272,137	5.5%
Charter School Reimburs	1,083,344	1,481,995	398,651	36.8%	1,133,529	-348,466	-23.5%
Net Cost to Town	3,056,293	3,499,026	442,733	14.5%	4,119,629	620,603	17.7%

Summary of All Funds

Budget Summary

<i>Account Number</i>	<i>Account Title</i>	<i>ACTUAL 2022-2023</i>	<i>BUDGET 2022-2023</i>	<i>BUDGET 2023-2024</i>	<i>ACTUAL* 2023-2024</i>	<i>BUDGET 2024-2025</i>	<i>BUDGET 2025-2026</i>	<i>FY26 vs. FY25</i>	
								<i>\$</i>	<i>%</i>
GENERAL EXPENSE ACCOUNT:									
1100	School Committee	7,277	8,088	8,497	8,667	8,497	8,600	103	1.2%
1200	Superintendent's Office	44,411	64,923	67,365	87,799	67,165	66,900	-265	-0.4%
1400	Administration	223,947	193,880	200,704	282,463	200,704	196,900	-3,804	-1.9%
2100	Special Education Office	50,039	78,195	90,995	72,562	88,255	88,055	-200	-0.2%
2200	Principals' Offices	49,783	51,999	53,804	50,481	75,995	57,395	-18,600	-34.6%
2300	Teaching Services	1,202,428	774,581	775,576	1,413,588	934,486	932,575	-1,911	-0.2%
2400	Instructional Materials	983,097	1,088,253	1,216,761	1,192,086	1,319,292	1,231,956	-87,335	-7.2%
2500	Library	16,978	42,465	44,360	42,364	45,134	45,294	160	0.4%
2600	Computer Services	96,457	173,600	186,700	114,455	190,700	208,400	17,700	9.5%
2700	Guidance	13,918	15,370	14,450	12,554	14,850	12,300	-2,550	-17.6%
2800	Psychological	15,289	16,000	16,000	19,074	22,000	22,000	0	0.0%
3200	Health Services	15,316	8,040	19,760	8,545	19,760	18,585	-1,175	-5.9%
3500	Athletics	46,555	62,419	87,350	86,090	94,339	101,961	7,622	8.7%
3600	Security	54,780	56,000	60,000	0	60,000	60,000	0	0.0%
4100	Operation of Plant	728,071	758,090	839,367	848,885	839,367	908,113	68,745	8.2%
4200	Maintenance	328,543	433,596	469,335	444,183	469,335	490,554	21,219	4.5%
4400	Networking & Technology	240,376	157,500	177,745	255,762	255,245	263,500	8,255	4.6%
4500	Technology Maintenance	33,466	10,000	10,000	8,523	10,000	7,800	-2,200	-22.0%
5200	Athletic Insurance	19,764	21,000	21,000	19,277	21,000	21,500	500	2.4%
5300	Rental/Lease Equipment	79,124	121,000	90,636	88,976	90,636	90,000	-636	-0.7%
9000	Programs With Other Schools	1,557,853	3,122,562	3,327,327	2,335,825	4,143,901	4,349,943	206,042	6.2%
		5,807,472	7,257,561	7,777,733	7,392,158	8,970,661	9,182,331	211,670	2.7%

Summary of All Funds

PERSONNEL ACCOUNT:

1200	Superintendent's Office	557,350	568,342	629,053	560,813	655,761	544,596	-111,165	-17.7%
1400	Administration & Technology	1,055,626	1,109,069	1,189,113	1,153,920	1,228,883	1,213,440	-15,443	-1.3%
2100	Special Education Office	654,858	664,496	676,880	684,085	708,563	667,810	-40,753	-6.0%
2200	Principals' Offices	1,566,565	1,620,578	1,674,307	1,665,225	1,719,607	1,762,805	43,198	2.6%
2300	Instructional Personnel	24,146,638	25,971,267	26,925,257	26,365,792	27,741,392	28,243,747	502,355	1.9%
2500	Library	410,703	423,324	418,881	433,502	449,308	462,082	12,774	3.0%
2700	Guidance	2,050,862	2,176,582	2,109,601	2,085,077	2,294,940	2,345,636	50,696	2.4%
3200	Health Services	690,232	721,552	788,658	718,788	802,927	824,957	22,030	2.8%
3300	Pupil Transportation	4,125	6,500	6,500	5,219	6,500	4,000	-2,500	-38.5%
3500	Athletics	397,544	509,188	466,277	438,207	515,281	440,057	-75,225	-16.1%
3520	Student Body Activities	84,090	100,346	113,094	92,361	113,094	120,000	6,906	6.1%
4100	Custodial Services	1,701,199	1,826,505	1,824,836	1,783,108	1,960,659	1,859,506	-101,153	-5.5%
		33,319,792	35,697,749	36,822,456	35,986,098	38,196,915	38,488,637	291,722	0.8%

TRANSPORTATION:

3300	Transportation	2,043,515	2,243,204	2,314,818	2,519,391	3,511,114	3,514,630	3,516	0.2%
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Total School Budget:

41,170,778	45,198,515	46,915,007	45,897,649	50,678,690	51,185,597	506,908	1.1%
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Summary of All Funds

Revenue and Expense Summary

Account Number	Account Title	ACTUAL 2022-2023	BUDGET 2022-2023	BUDGET 2023-2024	ACTUAL* 2023-2024	BUDGET 2024-2025	BUDGET 2025-2026	FY26 vs. FY25	
								\$	%
REVENUE:									
TOWN APPROPRIATIONS									
	PERSONNEL	32,944,987	33,412,375	35,055,340	35,055,340	35,864,710	36,286,703	421,993	1.2%
	GENERAL EXPENSE	5,567,438	6,300,000	6,000,000	6,000,000	6,120,000	6,500,000	380,000	6.3%
	TRANSPORTATION	1,937,575	1,850,000	2,250,000	2,250,000	2,295,000	2,600,000	305,000	13.6%
	SUBTOTAL:	40,450,000	41,562,375	43,305,340	43,305,340	44,279,710	45,386,703	1,106,993	2.6%
DEPT. OF ELEMENTARY AND SECONDARY EDUCATION:									
	SPECIAL EDUCATION AID	896,245	1,016,408	1,182,672	1,182,672	2,821,646	1,600,000	-1,221,646	-103.3%
	SCHOOL CHOICE	793,752	2,619,732	2,426,995	2,426,995	3,577,333	897,657	-2,679,676	-110.4%
	PROP 2 1/2 OVERRIDE - IF APPROVED						3,300,000		
	TOTAL REVENUE:	42,139,997	45,198,515	46,915,007	46,915,007	50,678,689	51,184,360	505,671	1.1%
EXPENSES									
	PERSONNEL	33,319,792	35,697,749	36,822,456	36,822,456	38,196,915	38,488,637	291,722	0.8%
	GENERAL EXPENSE	6,776,691	7,257,561	7,777,733	7,777,733	8,970,660	9,181,094	210,433	2.7%
	TRANSPORTATION	2,043,515	2,243,204	2,314,818	2,314,818	3,511,114	3,514,630	3,516	0.2%
	TOTAL EXPENSES:	42,139,997	45,198,515	46,915,007	46,915,007	50,678,689	51,184,360	505,671	1.1%

General Expense Budget

Account Number	Account Title	ACTUAL 2022-2023	BUDGET 2022-2023	BUDGET 2023-2024	ACTUAL* 2023-2024	BUDGET 2024-2025	BUDGET 2025-2026	\$ FY26 vs. FY25	%
1100	SCHOOL COMMITTEE:								
1111	PROFESSIONAL DUES ACCOUNT DESCRIPTION: Covers membership in the Massachusetts Association of School Committees and the National Association of School Boards. These associations provide valuable information about current developments in education as well as training opportunities for School Committee members.	7,277	7,088	7,497	6,836	7,497	7,600	103	1%
1124	PROFESSIONAL DEVELOPMENT ACCOUNT DESCRIPTION: Provides partial reimbursement to members who attend the Massachusetts Association of School Committees' annual conference; training sessions in negotiations, policy development, legal issues, new laws implemented, proper procedure and conduct for School Committee Meetings.	0	1,000	1,000	1,831	1,000	1,000	0	0%
1100	SCHOOL COMMITTEE TOTAL:	7,277	8,088	8,497	8,667	8,497	8,600	103	1%
1200	SUPERINTENDENT'S OFFICE:								
1211 (C)	PROFESSIONAL DUES ACCOUNT DESCRIPTION: Covers membership in such organizations as Massachusetts Association of School Superintendents (MASS); American Association of School Administrators; Association for Supervision, Assabet Valley Chamber of Commerce, and Worcester County Superintendents Association.	8,545	8,913	9,255	5,810	9,255	8,500	-755	-8%
1213	COLLABORATIVE MEMBERSHIPS ACCOUNT DESCRIPTION: Provides membership to the Massachusetts Partnership for Youth for professional development opportunities, administrative consultation, and student services at a significantly reduced cost.	2,249	2,360	2,360	2,013	2,360	2,200	-160	-7%
1224	PROFESSIONAL DEVELOPMENT ACCOUNT DESCRIPTION: Covers the registrations, meals, and travel expenses associated with the Superintendent and Superintendent's team for courses, conferences and workshops.	3,758	5,500	5,500	8,480	5,500	7,000	1,500	27%
1232	GENERAL SUPPLIES ACCOUNT DESCRIPTION: Includes general office supplies and paper for the operation of the Central Office. It also includes the purchase of paper for each school and department.	28,488	25,450	28,200	31,297	29,850	31,000	1,150	4%

General Expense Budget

Account Number	Account Title	ACTUAL 2022-2023	BUDGET 2022-2023	BUDGET 2023-2024	ACTUAL* 2023-2024	BUDGET 2024-2025	BUDGET 2025-2026	\$ FY26 vs. FY25	%
1234	POSTAGE ACCOUNT DESCRIPTION: Provides for mailing of reports, student transcripts, report cards, parental notices, newsletters, etc. We take advantage of email notifications and bulk mailing as much as possible.	652	20,200	19,550	39,864	17,700	17,700	0	0%
1236	PRINTING ACCOUNT DESCRIPTION: Covers the cost of district-wide printing, district mailings, presentations to School Committee, and directly requested from the Superintendent's office.	0	1,000	1,000	0	1,000	0	-1,000	-100%
1250	TECHNOLOGY ACCOUNT DESCRIPTION: Funds the costs of computer hardware and software for the administration department.	720	1,500	1,500	334	1,500	500	-1,000	-67%
1262	EQUIP REPLACE/REPAIR ACCOUNT DESCRIPTION: Includes expenditures for equipment costing under \$5,000 to repair or replace outdated equipment.	0	0	0	0	0	0	0	0%
1200	SUPERINTENDENTS OFFICE TOTAL:	44,411	64,923	67,365	87,799	67,165	66,900	-265	0%
1400 ADMINISTRATION:									
1411	PROFESSIONAL DUES ACCOUNT DESCRIPTION: Covers membership in such organizations as Mass. Association of School Business Officials, The Mass. Association of School Personnel Administrators, Association of School Business Officials International and other professional associations.	3,450	3,190	3,754	4,558	3,754	3,800	46	1%
1415	TECHNOLOGY SUPPLIES ACCOUNT DESCRIPTION: Provides for every day computer supplies within Central office.	1,999	1,500	1,500	108	1,500	1,300	-200	-13%
1421	PROFESSIONAL DEVELOPMENT ACCOUNT DESCRIPTION: Provides reimbursement to Finance and Human Resources personnel who attend conferences and workshops. This account covers registration, meals, and travel.	2,244	3,200	2,700	989	2,700	2,700	0	0%

General Expense Budget

Account Number	Account Title	ACTUAL 2022-2023	BUDGET 2022-2023	BUDGET 2023-2024	ACTUAL* 2023-2024	BUDGET 2024-2025	BUDGET 2025-2026	\$ FY26 vs. FY25	%
1432	GENERAL SUPPLIES ACCOUNT DESCRIPTION: Provides basic office supplies for the financial, business, and personnel functions within the Central Office.	1,647	2,420	2,000	7,794	2,000	3,200	1,200	60%
1436	PRINTING ACCOUNT DESCRIPTION: The Copy Center supplies, paper, toner, envelope stock and materials are budgeted in this line item. Paper for the Central Office and each School is budgeted in account 1232. This account also represents the printing that is done for the district including forms, contracts, budgets, and other publications.	42,798	27,800	36,850	39,764	36,850	36,750	-100	0%
1450	TECHNOLOGY ACCOUNT DESCRIPTION: This account includes the licenses, software and technical support for the Tyler Infinite Visions financial management software including general ledger, human resources modules and the substitute tracking interface software used by all schools. The account also supports the mandated annual employee training software for district employees. In addition, the town charges for Vadar general ledger gateway software and the cost is included in this account.	83,209	70,420	72,650	23,855	72,650	72,650	0	0%
1451	ADVERTISING ACCOUNT DESCRIPTION: This account pays for advertisements in various newspapers for job postings, legal notices, requests for bids and special meetings as required by federal and state regulations.	5,851	3,850	6,250	6,284	6,250	6,250	0	0%
1452	COLLECTIVE BARGAINING ACCOUNT DESCRIPTION: This account provides attorneys' participation in bargaining with the unions for teachers, paraeducators, administrative assistants, and custodians. The teacher and para unions will have a new contract FY26. The admin assistants and custodians contracts are in place from FY24-FY26.	7,663	2,000	500	0	500	250	-250	-50%
1453	ATTORNEY/ACCOUNTANT FEES ACCOUNT DESCRIPTION: This covers the cost of attorneys' participation in arbitration hearings, legal actions, personnel situations, expulsion hearings, special education issues, research, and advice. This also includes \$6,000 for an annual audit of the End-of-Year report required by the Department of Education, \$6,000 for the annual Student Activities audit, and \$4,000 for the school's portion of the Town annual audit.	75,084	79,500	74,500	199,111	74,500	70,000	-4,500	-6%
1462	EQUIPMENT ACCOUNT DESCRIPTION: Includes expenditures for repair or replacement office and computer equipment in the Finance or Human Resources offices.	0	0	0	0	0	0	0	0%
1400	ADMINISTRATION TOTAL:	223,947	193,880	200,704	282,463	200,704	196,900	-3,804	-2%

General Expense Budget

<i>Account Number</i>	<i>Account Title</i>	<i>ACTUAL 2022-2023</i>	<i>BUDGET 2022-2023</i>	<i>BUDGET 2023-2024</i>	<i>ACTUAL* 2023-2024</i>	<i>BUDGET 2024-2025</i>	<i>BUDGET 2025-2026</i>	<i>\$ FY26 vs. FY25</i>	<i>%</i>
2100 SPECIAL EDUCATION OFFICE:									
2111 (C)	PROFESSIONAL DUES ACCOUNT DESCRIPTION: Provides dues for professional organizations in the field of special education such as the Administrators of Special Education, Council for Exceptional Children, Student Services Administrative Organization, and Association of Supervision and Curriculum Development. Additionally, this account funds the licensure costs for OT/ PT/ BCBA/ and SLP Professional license renewals.	4,423	6,805	7,105	8,906	16,965	16,965	0	0%
2115	TECHNOLOGY SUPPLIES ACCOUNT DESCRIPTION: Provides for everyday computer supplies and small computer related purchases such as printer cartridges.	3,946	4,000	5,000	6,102	900	900	0	0%
2121	PROFESSIONAL DEVELOPMENT ACCOUNT DESCRIPTION: Funds Student Service professional development related to software implementation, reporting requirements and legal issues.	19,688	37,500	33,500	13,432	14,000	14,000	0	0%
2132	GENERAL SUPPLIES ACCOUNT DESCRIPTION: Provides for everyday supplies and the specialized forms required by the state for the Student Services office.	2,108	3,000	3,000	1,399	3,000	1,500	-1,500	-50%
2139	COMPUTER SOFTWARE ACCOUNT DESCRIPTION: Computer programs needed for students via their IEPs, such as: Board Maker, Reading Software and the annual contract with eSped software.	18,446	23,990	36,490	39,129	47,490	50,990	3,500	7%
2145	ITINERANT TRAVEL ACCOUNT DESCRIPTION: This account reimburses special education staff for in-town travel.	3	600	1,600	319	1,600	400	-1,200	-75%
2150	HARDWARE ACCOUNT DESCRIPTION: Computer, iPad and printers for new programs or other assistive technology supplies, such as: Alphasmart, Intellikeys, etc.	350	1,500	3,500	3,054	3,500	3,000	-500	-14%
2162	EQUIPMENT REPLACE/REPAIR ACCOUNT DESCRIPTION: Includes expenditures for equipment costing under \$5,000 to replace outdated equipment and repair existing equipment.	1,075	800	800	220	800	300	-500	-63%
2100	SPECIAL EDUCATION OFFICE TOTAL:	50,039	78,195	90,995	72,562	88,255	88,055	-200	0%

General Expense Budget

<i>Account Number</i>	<i>Account Title</i>	<i>ACTUAL 2022-2023</i>	<i>BUDGET 2022-2023</i>	<i>BUDGET 2023-2024</i>	<i>ACTUAL* 2023-2024</i>	<i>BUDGET 2024-2025</i>	<i>BUDGET 2025-2026</i>	<i>\$ FY26 vs. FY25</i>	<i>%</i>
2200 PRINCIPALS' OFFICES:									
2211 (C)	PROFESSIONAL DUES ACCOUNT DESCRIPTION: Covers membership in the Massachusetts Elementary School Principals Association; Massachusetts Secondary School Principals Association; New England Association of Schools and Colleges; Association for Supervision and Curriculum Development; and New England Association of School Principals.	9,716	10,199	9,204	7,144	10,245	9,945	-300	-3%
2215	TECHNOLOGY SUPPLIES ACCOUNT DESCRIPTION: Provides for everyday computer supplies and small computer related purchases such as printer cartridges.	9,412	8,600	10,050	12,616	20,450	13,400	-7,050	-34%
2221	PROFESSIONAL DEVELOPMENT ACCOUNT DESCRIPTION: Reimburses principals, assistant principals, and secretaries for conference expenses.	1,400	250	500	91	750	750	0	0%
2222	COURSE SUBSIDY ACCOUNT DESCRIPTION: Provides 50% reimbursement for the cost of tuition and professional development for the administration and staff.	0	1,000	1,000	0	1,000	500	-500	-50%
2232	GENERAL SUPPLIES ACCOUNT DESCRIPTION: Provides general office supplies for school offices and school classrooms.	4,444	7,400	6,600	4,034	6,800	5,350	-1,450	-21%
2237	GRADUATION EXPENSE ACCOUNT DESCRIPTION: Covers the cost of police, rental of a public address system, purchase of diplomas, graduation announcements, rental of chairs, etc. for Hudson High School's graduation. In FY26, the district is eliminated the use of a video board rental.	17,796	17,050	19,250	18,993	25,950	19,150	-6,800	-26%
2246	ACCREDITATION ACCOUNT DESCRIPTION: This account covers the cost of the 10-yr High School accreditation process. The HHS review was completed in FY21. The next review is targeted for FY30.	0	0	0	0	0	0	0	0%
2250	HARDWARE & SOFTWARE ACCOUNT DESCRIPTION: Funds the costs of computer hardware and software for principals' offices.	6,911	7,500	7,200	7,603	10,800	8,300	-2,500	-23%
2262	EQUIPMENT REPLACEMENT/REPAIR ACCOUNT DESCRIPTION: Includes expenditures for equipment costing under \$5,000 to repair and replace existing equipment.	104	0	0	0	0	0	0	0%
2200	PRINCIPALS' OFFICES TOTAL:	49,783	51,999	53,804	50,481	75,995	57,395	3,591	5%

General Expense Budget

Account Number	Account Title	ACTUAL 2022-2023	BUDGET 2022-2023	BUDGET 2023-2024	ACTUAL* 2023-2024	BUDGET 2024-2025	BUDGET 2025-2026	\$ FY26 vs. FY25	%
2300 TEACHING SERVICES:									
2315	TECHNOLOGY SUPPLIES ACCOUNT DESCRIPTION: Provides for everyday computer supplies and small computer related purchases such as printer cartridges.	1,459	800	1,000	822	1,000	1,000	0	0%
2321 (C)	PROFESSIONAL DEVELOPMENT ACCOUNT DESCRIPTION: Reimburses teachers, nurses, and other staff for conference expenses for professional improvement. New recertification requirements mandate that all teachers be recertified every five years. Budget increases focus on streamlining the district professional development within one budget, where possible, supporting each school and each department. Individual schools will see a budget reduction as we continue the budget alignment to this new platform.	31,195	117,541	131,570	55,157	76,450	73,228	-3,222	-4%
2322 (C)	COURSE SUBSIDY ACCOUNT DESCRIPTION: This is a contractual mandate and provides 50% reimbursement of the cost of tuition for all staff who take courses for professional improvement. New faculty members take courses to acquire an advanced degree required for recertification or to move forward on the salary scale.	58,388	59,000	57,000	50,584	59,500	57,500	-2,000	-3%
2332	OFFICE SUPPLIES ACCOUNT DESCRIPTION: Includes office supplies used in the curriculum office.	2,065	3,000	0	1,033	5,000	5,000	0	0%
2339	SOFTWARE SOFTWARE: Includes small software purchases made by curriculum office, such as SNO Sites, IXL English, Brain Pop, and Reading A-Z.	2,272	1,540	2,256	2,759	3,136	2,947	-189	-6%
2341 (M)	WORKSHOPS ACCOUNT DESCRIPTION: Provides funds for honorarium and travel expenses for speakers, presenters, and consultants who offer in-service workshops, after-school courses, in-classroom consultation, and community presentations that support the professional development program.	10,805	8,200	14,250	0	20,400	24,300	3,900	19%
2342 (M)	CONTRACTED SERVICES ACCOUNT DESCRIPTION: Funds special education contracted services such as physical therapy, occupational therapy, specialized speech therapy, vision services, and district wide translations required for the special education and other services. These funds provide direct services to students as well as specialized consultation to staff. This includes funding for the vendor utilized to process Medicaid claims to reimburse the Town.	1,072,448	572,500	536,500	1,269,622	738,000	737,600	-400	0%

General Expense Budget

Account Number	Account Title	ACTUAL 2022-2023	BUDGET 2022-2023	BUDGET 2023-2024	ACTUAL* 2023-2024	BUDGET 2024-2025	BUDGET 2025-2026	\$ FY26 vs. FY25	%
2343 (M)	SPECIAL TESTING ACCOUNT DESCRIPTION: Funds independent evaluations of students as mandated by Chapter 766 (Special Education).	23,364	12,000	33,000	27,118	28,000	28,000	0	0%
2345 (C)	ITINERANT TRAVEL ACCOUNT DESCRIPTION: Reimburses staff for mileage to attend meetings throughout the district.	39	0	0	0	0	0	0	0%
2350	HARDWARE ACCOUNT DESCRIPTION: Includes small purchases for classroom use such as microphones and student headsets for world language programs.	393	0	0	6,494	3,000	3,000	0	0%
2300	TEACHING SERVICES TOTAL:	1,202,428	774,581	775,576	1,413,588	934,486	932,575	-1,911	0%
2400 INSTRUCTIONAL MATERIALS									
2415	INSTRUCTIONAL TECH SUPPLIES ACCOUNT DESCRIPTION: This includes supplies for computers including paper, laser black & white and color toner cartridges, and batteries.	18,899	24,293	26,450	3,192	28,150	21,583	-6,567	-23%
2423	STUDENT WORKSHOPS ACCOUNT DESCRIPTION: This provides funds for student workshops and conferences pertaining to student governance. This account funds memberships with National Honor Society, Virtual High School, and assists with textbooks for Quinsigamond Community College courses.	752	1,402	1,184	706	1,699	1,719	20	1%
2431	INSTRUCTIONAL SUPPLIES ACCOUNT DESCRIPTION: This account funds instructional materials used in all district classrooms well as district math manipulatives, elementary science kits and ongoing kit replenishment, secondary science supplies, calculators, physical education supplies, art supplies, maps, lab equipment, etc. Additional materials to support special education programs like Integrated Preschool Programs are also funded in this account.	217,193	242,050	325,960	386,495	302,644	266,381	-36,262	-12%
2433	TEXTBOOKS ACCOUNT DESCRIPTION: Provides the funds to purchase textbooks for all curriculum units used by students at all grade levels.	15,801	74,887	111,223	103,172	152,848	111,215	-41,633	-27%
2438	CONSUMABLE TEXTS ACCOUNT DESCRIPTION: Provides funds to purchase consumable workbooks and science lab books for students, especially in the areas of reading, spelling, and mathematics.	11,377	17,037	9,920	7,377	11,200	10,800	-400	-4%

General Expense Budget

Account Number	Account Title	ACTUAL 2022-2023	BUDGET 2022-2023	BUDGET 2023-2024	ACTUAL* 2023-2024	BUDGET 2024-2025	BUDGET 2025-2026	\$ FY26 vs. FY25	%
2439	INSTRUCTIONAL SOFTWARE ACCOUNT DESCRIPTION: This supports the purchase of software programs, upgrades and licenses to be used in classrooms, computer labs and libraries.	119,448	127,607	128,108	110,516	120,446	127,793	7,347	6%
2450	INSTRUCTIONAL HARDWARE ACCOUNT DESCRIPTION: Funds student technology purchase and replacement leasing rotation for the district. This includes student computers, iPad, Chrome Books, printers, and all other interactive classroom technology throughout the district.	559,191	607,750	573,300	546,165	665,400	663,635	-1,765	0%
2462 (M)	EQUIP REPLACE/REPAIR ACCOUNT DESCRIPTION: Includes expenditures for equipment costing under \$5,000 to replace outdated equipment and repair existing equipment.	40,436	35,192	40,617	34,463	36,905	28,830	-8,075	-22%
2400	INSTRUCTIONAL MATERIALS TOTAL:	983,097	1,130,218	1,216,761	1,192,086	1,319,292	1,231,956	-87,335	-7%
2500 LIBRARY:									
2515	LIBRARY TECHNOLOGY ACCOUNT DESCRIPTION: This account includes technology supplies to support each library such as flash drives, printer cartridges and other technology. This account also includes library software and audio-visual software that support all curricular areas and instructional DVDs specifically for each library.	6,069	0	15,060	14,245	16,860	16,910	50	0%
2532	LIBRARY SUPPLIES ACCOUNT DESCRIPTION: Provides materials used to repair and process books and maintain an up-to-date catalog file.	1,564	0	0	0	124	124	0	0%
2533	LIBRARY BOOKS ACCOUNT DESCRIPTION: Provides books and subscriptions for each school library.	9,346	500	29,300	28,120	28,150	28,260	110	0%
2562	LIBRARY EQUIPMENT ACCOUNT DESCRIPTION: Includes expenditures for equipment costing under \$5,000 to replace outdated equipment and repair existing equipment.	0	0	0	0	0	0	0	0%
2500	LIBRARY TOTAL:	16,978	500	44,360	42,364	45,134	45,294	160	0%

General Expense Budget

<i>Account Number</i>	<i>Account Title</i>	<i>ACTUAL 2022-2023</i>	<i>BUDGET 2022-2023</i>	<i>BUDGET 2023-2024</i>	<i>ACTUAL* 2023-2024</i>	<i>BUDGET 2024-2025</i>	<i>BUDGET 2025-2026</i>	<i>\$ FY26 vs. FY25</i>	<i>%</i>
2600 COMPUTER SERVICES:									
2615	TECHNOLOGY SUPPLIES ACCOUNT DESCRIPTION: Includes the purchase of computer supplies; such as toner, cleaning and maintenance supplies.	4,440	5,000	5,000	8,577	5,000	5,000	0	0%
2624	CONF. EXPENSE TECHNOLOGY ACCOUNT DESCRIPTION: This account provides for conference expenses for the technology team.	164	200	200	814	200	3,250	3,050	1525%
2639	SOFTWARE ACCOUNT DESCRIPTION: Supports the purchase of software programs, upgrades and licenses to be used in classrooms and each school's administrative offices. This budget amount maintains the Google suite packages.	32,689	39,300	39,300	41,437	42,200	51,200	9,000	21%
2650	HARDWARE ACCOUNT DESCRIPTION: This account funds the replacement, upgrades, including laptop batteries for computer hardware as needed throughout the district. Any vendor credits, including E-Rate equipment rebates, are applied to this account throughout the year reducing the year-to-date hardware expenses.	-18,732	31,000	34,000	27,487	34,000	34,000	0	0%
2656	TECH MAINTENANCE & SUPPORT ACCOUNT DESCRIPTION: Includes annual technical support and maintenance for the student information system, PDP software, SNAP, SmartSurvey, SmartMCAS, Teachpoint, Elevations, Grade Cam, School Messenger and software supporting each school within the district.	77,896	98,100	108,200	36,139	109,300	114,950	5,650	5%
2600	COMPUTER SERVICES TOTAL:	96,457	173,600	186,700	114,455	190,700	208,400	17,700	9%

General Expense Budget

Account Number	Account Title	ACTUAL 2022-2023	BUDGET 2022-2023	BUDGET 2023-2024	ACTUAL* 2023-2024	BUDGET 2024-2025	BUDGET 2025-2026	\$ FY26 vs. FY25	%
2700 GUIDANCE:									
2732	OFFICE SUPPLIES ACCOUNT DESCRIPTION: Provides general office supplies and the everyday supplies necessary for the operation of the guidance office.	580	1,200	1,200	1,318	1,600	1,100	-500	-31%
2742	CONTRACTED SERVICES ACCOUNT DESCRIPTION: This account funds on-line services for college, career and scholarship information such as "Naviance".	4,950	4,950	5,250	5,607	5,750	6,200	450	8%
2743	K-12 TESTING ACCOUNT DESCRIPTION: This account funds the testing and literacy assessments across the district including K-4 Testing and Literacy materials, Ready Step and PSAT testing at the High School. Additionally, assessment materials from WIDA are included to support ELs required screening and state standardized testing.	8,388	9,220	8,000	5,629	7,500	5,000	-2,500	-33%
2700	GUIDANCE TOTAL:	13,918	15,370	14,450	12,554	14,850	12,300	-2,550	-17%
2800 PSYCHOLOGICAL:									
2843 (M)	TESTING MATERIALS ACCOUNT DESCRIPTION: These materials represent specific psychological and diagnostic assessments required for evaluations.	15,289	16,000	16,000	19,074	22,000	22,000	0	0%
2800	PSYCHOLOGICAL TOTAL:	15,289	16,000	16,000	19,074	22,000	22,000	0	0%
3200 HEALTH SERVICES:									
3230	HEALTH SUPPLIES ACCOUNT DESCRIPTION: Funds first aid supplies for all schools such as throat sticks, bee sting kits, splints, ace bandages, etc.	13,841	5,350	9,850	6,453	9,850	8,775	-1,075	-11%
3250	HEALTH TECHNOLOGY HARDWARE ACCOUNT DESCRIPTION: This account has funded the replacement hardware for the nursing staff. The Nurses are now part of the leasing program and budgeted centrally through the technology budget.	1,116	1,700	8,800	1,234	8,800	8,700	-100	-1%
3254 (C)	LICENSE RENEWALS ACCOUNT DESCRIPTION: This account funds school nurse license renewals on a bi-annual basis.	360	990	1,110	858	1,110	1,110	0	0%
3200	HEALTH SERVICES TOTAL:	15,316	8,040	19,760	8,545	19,760	18,585	-1,175	-6%

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<i>Account Number</i>	<i>Account Title</i>	<i>ACTUAL 2022-2023</i>	<i>BUDGET 2022-2023</i>	<i>BUDGET 2023-2024</i>	<i>ACTUAL* 2023-2024</i>	<i>BUDGET 2024-2025</i>	<i>BUDGET 2025-2026</i>	<i>\$ FY26 vs. FY25</i>	<i>%</i>
3500 ATHLETICS:									
3511	PROFESSIONAL DEVELOPMENT/DUES ACCOUNT DESCRIPTION: Provides for membership in state and regional leagues such as the MIAA, CMADA, MSSADA and MidWach League which enables us to participate in interscholastic athletics.	5,458	7,625	8,600	13,824	10,125	14,974	4,849	48%
3530	ATHLETIC SUPPLIES ACCOUNT DESCRIPTION: Includes athletic supplies, materials, and equipment. This account is increasing to take on some expenses that can't be funded by the athletic revolving account.	40,785	54,794	78,750	68,187	83,214	86,987	3,773	5%
3532	OFFICE/ TECH SUPPLIES ACCOUNT DESCRIPTION: Includes general office supplies for the Athletic Department.	0	0	0	4,079	1,000	0	-1,000	-100%
3500	ATHLETICS TOTAL:	46,243	62,419	87,350	86,090	94,339	101,961	7,622	8%
3600 SECURITY:									
3600	SECURITY ACCOUNT DESCRIPTION: The Hudson Police Department and School Department share the cost of one Safety Officer at Hudson High School and one Safety Officer who serves the middle and elementary schools.	54,780	56,000	60,000	0	60,000	60,000	0	0%
3600	SECURITY TOTAL:	54,780	56,000	60,000	0	60,000	60,000	0	0%
4100 OPERATION OF PLANT:									
4130	CUSTODIAL SUPPLIES ACCOUNT DESCRIPTION: Funds cover the purchase of floor wax, cleaning solutions, small equipment, brooms, mops, etc. used in all buildings.	71,239	67,000	75,000	91,361	75,000	85,000	10,000	13%
4144	RENTAL OF EQUIPMENT ACCOUNT DESCRIPTION: Covers rental of machines that may be used for special projects, such as trucks to transport materials and equipment, portable pumps, staging and scaffolding.	9,218	4,500	17,840	3,483	17,840	8,300	-9,540	-53%

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4172	FUEL - OIL ACCOUNT DESCRIPTION: Covers the cost of fuel oil needed to run standby generators across the district.	494	1,000	0	728	0	700	700	#DIV/0!
4173	FUEL - GAS ACCOUNT DESCRIPTION: Provides gas heat for Hudson High, Quinn, Farley, Mulready, Forest Avenue, Hubert, and the Administration Building and based on each year's winter heating needs. We also have gas installations in all cafeterias and some science labs. Gas rates are budgeted to increase 1.5% in FY26.	160,919	209,611	204,756	212,570	204,756	248,816	44,060	22%
4174	ELECTRICITY ACCOUNT DESCRIPTION: This account funds the electricity costs for each school and Apsley Admin building. The budget is a direct reflection of electrical demands. The Town benefits from consistently low electricity rates as most of Hudson Light and Power's electricity source is from Seabrook nuclear.	375,941	372,279	415,750	415,215	415,750	429,628	13,878	3%
4175	WATER AND SEWER ACCOUNT DESCRIPTION: Covers water and sewage expenses for all school buildings.	62,501	55,500	76,422	77,526	76,422	85,279	8,857	12%
4176	RUBBISH COLLECTION ACCOUNT DESCRIPTION: This covers the leasing of the trash compactor at the High School and any miscellaneous trash removal from the district. There will be a continued process of cleaning and purging storage areas of obsolete equipment and stored paper products within the school system.	8,514	7,900	9,100	8,105	9,100	8,500	-600	-7%
4177	TELEPHONES ACCOUNT DESCRIPTION: Covers the cost of district cell phones. LAN lines and fax lines.	39,246	40,300	40,500	39,896	40,500	41,890	1,390	3%
4100	OPERATION OF PLANT TOTAL:	728,071	758,090	839,367	848,885	839,367	908,113	68,745	8%
4200 MAINTENANCE:									
4221	PROFESSIONAL DEVELOPMENT ACCOUNT DESCRIPTION: Reimburses Director of Buildings and Grounds, maintenance, and custodial staff for in-state conference expenses.	3,467	4,725	4,750	1,695	4,750	3,000	-1,750	-37%

General Expense Budget

Account Number	Account Title	ACTUAL 2022-2023	BUDGET 2022-2023	BUDGET 2023-2024	ACTUAL* 2023-2024	BUDGET 2024-2025	BUDGET 2025-2026	\$ FY26 vs. FY25	%
4242	SERVICE CONTRACTS ACCOUNT DESCRIPTION: This line item covers the service contracts and maintenance agreements on such equipment as HVAC Automation, fire alarms, copiers, the postage machine, and the elevators at High School, Quinn, Forest Avenue and Farley schools. Some service contracts were formerly budgeted in account 4250.	33,810	24,137	20,175	39,348	20,175	48,500	28,325	140%
4245 (C)	ITINERANT TRAVEL ACCOUNT DESCRIPTION: Reimburses mileage for in-town travel for the maintenance and custodial staff based upon the mileage rate set by the Town.	12,223	9,000	13,000	10,884	13,000	13,604	604	5%
4232	GENERAL OFFICE SUPPLIES ACCOUNT DESCRIPTION: Includes general office supplies for the Building & Grounds department.	677	1,250	1,300	1,384	1,300	1,400	100	8%
4250	TECHNOLOGY ACCOUNT DESCRIPTION: Includes tech supplies, software, maintenance and small hardware purchases for the Building and Grounds departments. Some service contracts have been moved to account 4242.	1,092	2,200	33,800	1,292	33,800	10,000	-23,800	-70%
4262	EQUIPMENT REPLACE/REPAIR ACCOUNT DESCRIPTION: This account funds the cost of to purchase replacements or updates of the equipment in the equipment inventory support each school and the central office. The account is also used to purchase school system equipment items such as copiers, postage machines, mail folders/stuffers, laminators and steam cleaning units for each school to further eliminate the need and use of chemicals.	35,766	35,000	37,000	80,767	37,000	40,000	3,000	8%
4263	BUILDING PROJECTS ACCOUNT DESCRIPTION: This account funds the cost for school building repair and small maintenance projects that do not require a capital improvement project as well as miscellaneous building repairs that may be needed throughout the district buildings.	6,902	26,099	53,375	23,601	53,375	40,300	-13,075	-24%
4264	BUILDING MAINTENANCE ACCOUNT DESCRIPTION: Funds the daily repair and maintenance of the seven School Department buildings. This includes maintenance for air conditioning and HVAC, boilers, carpeting, electrical maintenance, painting, plumbing, roof maintenance, etc.	177,665	279,185	267,185	254,605	267,185	265,000	-2,185	-1%
4265	GROUNDS ACCOUNT DESCRIPTION: Covers the cost of materials for mowing lawns, trimming shrubs, hot topping parking lots and snow removal. In general, labor is covered by the in-house staff. The School Department will start paying DPW for all grass cutting for all non-field space in FY26.	56,701	52,000	38,750	30,607	38,750	68,750	30,000	77%
4200	MAINTENANCE TOTAL :	328,303	433,596	469,335	444,183	469,335	490,554	21,219	5%

General Expense Budget

Account Number	Account Title	ACTUAL 2022-2023	BUDGET 2022-2023	BUDGET 2023-2024	ACTUAL* 2023-2024	BUDGET 2024-2025	BUDGET 2025-2026	\$ FY26 vs. FY25	%
4400 NETWORKING AND TECHNOLOGY:									
4415	TECHNOLOGY SUPPLIES ACCOUNT DESCRIPTION: Miscellaneous network supplies; such as, Panduit, CAT 5 cables, and tools.	0	3,000	3,000	1,120	3,000	2,500	-500	-17%
4442	TECH CONTR SVCS NETWORK ACCOUNT DESCRIPTION: Covers the cost of some outside consulting for network management. Also covers the cost for Verizon internet services and the cost for the backup data line for the administrative building.	11,900	30,000	30,000	15,732	30,000	17,000	-13,000	-43%
4450	HARDWARE ACCOUNT DESCRIPTION: Funds the expense for network wiring, file servers, switches and other networking equipment to support the district's infrastructure.	159,486	27,000	27,000	41,542	27,000	45,000	18,000	67%
4456	TECH NETWORKING, MAINT & SUPPORT ACCOUNT DESCRIPTION: Covers the cost of hardware & software support and services for the district network infrastructure. This includes Barracuda support, Dell EqualLogic Support, PowerEdge R30, SonicWALL, and Cisco Smarten support.	68,990	97,500	117,745	197,368	195,245	199,000	3,755	2%
4400	NETWORKING AND TECHNOLOGY:	240,376	157,500	177,745	255,762	255,245	263,500	8,255	3%
4515	TECHNOLOGY SUPPLIES ACCOUNT DESCRIPTION: Includes small tools, supplies, and other maintenance equipment or materials.	823	3,000	3,000	0	3,000	1,800	-1,200	-40%
4542	TECH CONTR SERVICES MAINT ACCOUNT DESCRIPTION: This account contains contracted services for repairs and maintenance. For example, it funds the cost of repairing district network equipment, which is not under warranty such as projectors, printers, and tablets.	32,643	7,000	7,000	8,523	7,000	6,000	-1,000	-14%
4500	TECHNOLOGY MAINTENANCE TOTAL:	33,466	10,000	10,000	8,523	10,000	7,800	-2,200	-22%

General Expense Budget

<i>Account Number</i>	<i>Account Title</i>	<i>ACTUAL 2022-2023</i>	<i>BUDGET 2022-2023</i>	<i>BUDGET 2023-2024</i>	<i>ACTUAL* 2023-2024</i>	<i>BUDGET 2024-2025</i>	<i>BUDGET 2025-2026</i>	<i>\$ FY26 vs. FY25</i>	<i>%</i>
5200 ATHLETIC INSURANCE:									
5255 (M)	ATHLETIC INSURANCE: ACCOUNT DESCRIPTION: Provides annual athletic insurance coverage for all athletic teams during their season of play.	19,764	21,000	21,000	19,277	21,000	21,500	500	2%
5200	ATHLETIC INSURANCE TOTAL:	19,764	21,000	21,000	19,277	21,000	21,500	500	2%
5300 RENTAL/LEASE EQUIPMENT:									
5344	RENTAL/LEASE EQUIP. ACCOUNT DESCRIPTION: The district has lease/purchase agreements for the energy management system, and for copiers located at Central Office, each school and at the HHS Copy Center. This accounts for contract with Konica Minolta supporting two industrial grade machines for the HHS Copy Center.	79,124	121,000	90,636	88,976	90,636	90,000	-636	-1%
5300	RENTAL/LEASE EQUIPMENT TOTAL:	79,124	121,000	90,636	88,976	90,636	90,000	-636	-1%

General Expense Budget

<i>Account Number</i>	<i>Account Title</i>	<i>ACTUAL 2022-2023</i>	<i>BUDGET 2022-2023</i>	<i>BUDGET 2023-2024</i>	<i>ACTUAL* 2023-2024</i>	<i>BUDGET 2024-2025</i>	<i>BUDGET 2025-2026</i>	<i>\$ FY26 vs. FY25</i>	<i>%</i>
9000 PROGRAMS WITH OTHER SCHOOLS:									
	Hudson students placed in private day, residential, and collaborative placements have diverse special needs that cannot be provided for within the district.								
9182	MA SCHOOLS TUITION	6,554	0	18,000	26,355	27,000	28,798	1,798	7%
	ACCOUNT DESCRIPTION: This account funds students who are enrolled in Massachusetts public school special education and vocational programs								
	ACCOUNT DESCRIPTION: This account supports children enrolled in out-of-state special needs programs. We have								
9383 (M)	PRIVATE SCHOOLS (DAY):	611,291	1,961,836	2,257,956	606,033	2,200,025	2,394,992	194,967	9%
	ACCOUNT DESCRIPTION: This account funds student tuitions, including summer programs, for students placed in special education day programs that can not be supported within the district. Changes can happen any time. If a student moves into Hudson after April 1, 2025, then Hudson is not responsible for a residential school placement until the FY27 budget.								
9384 *(M)	RESIDENTIAL (PRIVATE)	285,357	223,168	133,298	622,232	954,919	472,168	-482,751	-51%
	ACCOUNT DESCRIPTION: This account funds the tuition for residential placement when required to meet the educational needs for a student. One expensive placement will not be needed in FY26. Changes can happen any time. If a student moves into Hudson after April 1, 2025, then Hudson is not responsible for a private school placement until the FY27 budget.								
9485 (M)	COLLABORATIVE ADMINISTRATION:	15,000	15,000	15,000	20,232	15,000	15,000	0	0%
	ACCOUNT DESCRIPTION: This accounts supports Hudson's membership in the Assabet Valley Collaborative allowing us to place special needs students in the Collaborative's programs at a rate significantly less than other out-of-district private residential or day programs. An additional benefit includes cooperative purchasing with member districts.								
9486 (M)	COLLABORATIVE TUITION	639,651	922,558	903,073	1,060,973	946,957	1,438,985	492,028	52%
	ACCOUNT DESCRIPTION: This account funds students who are unable to be educated within the Hudson Public Schools. This account includes both current year placements, summer tuitions and students who may be placed within each collaborative. Changes can happen any time. Hudson is fiscally responsible immediately for any student moving into Hudson with a collaborative placement.								
9000	PROGRAMS WITH OTHER SCHOOLS:	1,557,853	3,122,562	3,327,327	2,335,825	4,143,901	4,349,943	206,042	5%

Transportation Budget

<i>Account Number</i>	<i>Account Title</i>	<i>ACTUAL 2022-2023</i>	<i>BUDGET 2022-2023</i>	<i>BUDGET 2023-2024</i>	<i>ACTUAL* 2023-2024</i>	<i>BUDGET 2024-2025</i>	<i>BUDGET 2025-2026</i>	<i>\$ FY26 vs. FY25</i>	<i>%</i>
3300 TRANSPORTATION:									
3321	BASIC TRANSPORTATION CONTRACT ACCOUNT DESCRIPTION: Funds the student day transportation for twelve 77 passenger school buses for Hudson Public Schools. Also included in the contract is bus transportation for Quinn & High School late bus services.	755,353	792,079	807,805	802,728	1,316,584	1,194,057	-122,526	-9%
3323 (M)	IN-TOWN SPECIAL NEEDS ACCOUNT DESCRIPTION: Provides six passenger mini-vans, two of which have wheelchair lift gates to transport special needs students within the district.	503,609	549,959	564,088	671,742	985,154	1,049,560	64,405	7%
3327 (M)	OUT-OF-DISTRICT SPECIAL NEEDS ACCOUNT DESCRIPTION: Provides for out-of-district transportation for students who attend Assabet Valley Collaborative programs, other collaboratives, as well as transportation for students placed in private day programs. Other costs include parent transportation reimbursement and transportation for McKinney Vento students and other unique cases that may be required.	685,008	824,496	852,000	952,004	1,074,223	1,126,399	52,176	5%
3328	ATHLETIC TRANSPORTATION ACCOUNT DESCRIPTION: Provides transportation for Hudson High teams to away games including playoffs and tournaments.	96,067	65,000	75,000	89,808	116,696	124,865	8,169	7%
3329	STUDENT BODY TRANS. ACCOUNT DESCRIPTION: In general, students and Home & School Associations pay for bus transportation to away events and field trips. The district provides some funding for special events, chorus competitions, and school-to-school activities.	3,477	11,670	15,925	3,110	18,457	19,749	1,292	7%
3300	TRANSPORTATION TOTAL:	2,043,515	2,243,204	2,314,818	2,519,392	3,511,114	3,514,630	3,516	0%

Personnel Budget

<i>Account Number</i>	<i>Account Title</i>	<i>ACTUAL 2022-2023</i>	<i>BUDGET 2022-2023</i>	<i>BUDGET 2023-2024</i>	<i>ACTUAL* 2023-2024</i>	<i>BUDGET 2024-2025</i>	<i>BUDGET 2025-2026</i>	<i>\$ FY26 vs. FY25</i>	<i>%</i>
1200 SUPERINTENDENT'S OFFICE:									
	ADMINISTRATORS	313,130	319,362	325,524	316,342	335,153	209,580	-125,573	-37%
	ACCOUNT DESCRIPTION: 1.0 Superintendent, the position of 1.0 Assistant Superintendent of Curriculum Instruction and Professional Learning is eliminated in the FY26 budget.								
	SUPPORT STAFF	155,502	159,249	164,501	164,825	170,328	177,475	7,147	4%
	ACCOUNT DESCRIPTION: 1.0 Executive Assistant, 1.0 Secretary/Receptionist, and a .67 Curriculum Department Secretary.								
(M)	PORTUGUESE & SPANISH LIAISONS	69,254	75,281	125,528	75,287	141,780	148,716	6,936	5%
	ACCOUNT DESCRIPTION: This account funds 3.0 positions including the K12 District Registrar and School Liaison. These resources provide communications and support services to Portuguese and Spanish speaking families.								
	CLERICAL SUBSTITUTES	15,508	10,000	10,000	-791	5,000	5,000	0	0%
	ACCOUNT DESCRIPTION: Provides substitutes for school secretaries and central office staff.								
	CLERICAL LONGEVITY	3,956	4,450	3,500	5,150	3,500	3,825	325	9%
	ACCOUNT DESCRIPTION: Payment to secretarial employees according to the collective bargaining agreement.								
1200	SUPERINTENDENT'S OFFICE TOTAL:	557,350	568,342	629,053	560,813	655,761	544,596	-84,457	-15%

Personnel Budget

Account Number	Account Title	ACTUAL 2022-2023	BUDGET 2022-2023	BUDGET 2023-2024	ACTUAL* 2023-2024	BUDGET 2024-2025	BUDGET 2025-2026	\$ FY26 vs. FY25	%
1400 ADMINISTRATION :									
	ADMINISTRATORS	244,290	249,176	254,159	271,903	277,341	282,888	5,547	2%
	ACCOUNT DESCRIPTION: 1.0 Director of Finance and Operations and 1.0 Director of Human Resources								
	SUPPORT STAFF	369,295	390,657	407,418	390,447	399,689	364,091	-35,599	-9%
	ACCOUNT DESCRIPTION: 1.0 Senior Accountant, 1.0 Human Resources Assistant, 1.0 Payroll Specialist, 1.0 Grants and Accounting Specialist, 1.0 Accounts Payable and Purchasing Specialist and 1.0 Transportation and Medicaid Specialist. 1.0 of these positions will be eliminated in FY26.								
	NON-CONTRACTUAL LONGEVITY	5,528	6,767	2,100	1,089	2,100	2,100	0	0%
	ACCOUNT DESCRIPTION: Payment made to non-contractual employees in accordance with School Committee policy.								
1400	ADMINISTRATION TOTAL :	619,112	646,599	663,678	663,439	679,130	649,078	-30,052	-4%
1450 ADMINISTRATION TECHNOLOGY:									
	TECHNOLOGY DIRECTOR	113,545	115,816	118,132	120,495	122,905	125,363	2,458	2%
	ACCOUNT DESCRIPTION: 1.0 Director of Technology supporting the district and each school.								
	TECHNOLOGY SUPPORT	318,969	342,654	402,303	363,646	421,848	430,999	9,151	2%
	ACCOUNT DESCRIPTION: The account funds the following technology positions: 1.0 Database Specialist, 1.0 Network Administrator, 1.0 Technology Maintenance Specialist, 2.0 Technology Maintenance Assistants, and 2.0 Technology Support Assistant(.3 grant-funded).								
	TRAVEL	4,000	4,000	5,000	6,340	5,000	8,000	3,000	60%
	ACCOUNT DESCRIPTION: District mileage for the Technology staff traveling to each school building.								
1450	TECHNOLOGY TOTAL:	436,514	462,469	525,435	490,481	549,753	564,362	14,609	3%
1400	ADMINISTRATION & TECHNOLOGY:	1,055,626	1,109,069	1,189,113	1,153,920	1,228,883	1,213,440	(15,443)	-1.26%

Personnel Budget

<i>Account Number</i>	<i>Account Title</i>	<i>ACTUAL 2022-2023</i>	<i>BUDGET 2022-2023</i>	<i>BUDGET 2023-2024</i>	<i>ACTUAL* 2023-2024</i>	<i>BUDGET 2024-2025</i>	<i>BUDGET 2025-2026</i>	<i>\$ FY26 vs. FY25</i>	<i>%</i>
2100 SPECIAL EDUCATION OFFICE:									
	ADMINISTRATION	431,024	439,644	448,437	453,524	467,522	463,319	-4,203	-1%
	ACCOUNT DESCRIPTION: The Student Services Administration team includes: 1.0 Director of Student Services, 1.0 Assistant Director of Student Services, and 2.0 Coordinators of Student Education & Evaluation Services.								
	SUPPORT STAFF	218,734	219,852	223,442	225,790	236,041	199,491	-36,549	-15%
	ACCOUNT DESCRIPTION: Funds 3.0 twelve-month clerical positions for the student services office and 1.0 ten-month clerical position to assist the Special Educations Coordinators.								
	TRAVEL ALLOWANCE	5,100	5,000	5,000	4,771	5,000	5,000	0	0%
	ACCOUNT DESCRIPTION: Travel expenses paid to Director of Student Services, the Assistant Director, and each coordinator.								
2100	SPECIAL EDUCATION OFFICE TOTAL:	654,858	664,496	676,880	684,085	708,563	667,810	-40,753	-6%
2200 PRINCIPALS' OFFICES:									
	PRINCIPALS	1,161,958	1,189,855	1,225,956	1,214,860	1,250,649	1,281,370	30,721	2%
	ACCOUNT DESCRIPTION: One Principal, two Assistant Principals at Hudson High School. One Principal, one Assistant Principal at Quinn Middle School. One Principal, one Assistant Principal at Forest Avenue Elementary School One Principal, one Assistant Principal at Farley Elementary School One Principal at Mulready Elementary School								
	SUPPORT STAFF	404,607	430,723	448,351	450,365	468,958	481,435	12,477	3%
	ACCOUNT DESCRIPTION: One 12 Month and two 10 month Secretaries at Hudson High School. One 12 Month and one 10 month Secretary at Quinn Middle School. One 12 Month Secretary at Forest Avenue Elementary School. One 12 Month and one 0.50 10-month Secretary at Farley Elementary School. One 12 Month Secretary at Mulready Elementary School.								
2200	PRINCIPALS' OFFICES TOTAL:	1,566,565	1,620,578	1,674,307	1,665,225	1,719,607	1,762,805	43,198	3%

Personnel Budget

Account Number	Account Title	ACTUAL 2022-2023	BUDGET 2022-2023	BUDGET 2023-2024	ACTUAL* 2023-2024	BUDGET 2024-2025	BUDGET 2025-2026	\$ FY26 vs. FY25	%
2300 INSTRUCTIONAL PERSONNEL:									
	TEACHERS	14,503,728	14,740,956	15,221,380	15,159,521	15,460,498	15,728,994	268,496	2%
	ACCOUNT DESCRIPTION: Includes all Core Education teachers, Elementary, Reading and Math specialists, Technology, Health, Adaptive Physical education, Music, Math, English, Reading, Science, Social Studies, World Language, and Art staff members. 6.0 Teacher positions will be eliminated in the FY26 budget.								
	CURRICULUM STAFF	609,591	638,190	653,072	657,852	819,754	851,139	31,385	4%
	ACCOUNT DESCRIPTION: Funds 7.0 PreK-12 Curriculum Directors/Coordinators, supporting Math(1), Science(1), English and Social Studies(1), Elementary(1), English Learners(2) and World Languages(1). The account also includes stipends for Art, Music and Wellness subject area leaders. The Research and Accountability Specialist position was eliminated for the purpose of adding a Director of Elementary Curriculum.								
(M)	EL TEACHERS	1,253,807	1,536,379	1,511,294	1,518,373	1,380,348	1,397,176	16,829	1%
	ACCOUNT DESCRIPTION: There are 16.0 English as a Second Language (ESL) teachers; 8.0 Elementary, 4.0 Middle School, 3.0 at the High School and 1.0 District EL Coach. A portion of the EL Coach salary is grant funded.								
(M)	SPECIAL NEEDS TEACHERS	4,871,565	5,386,742	5,633,263	5,274,147	5,908,262	5,993,996	85,734	1%
	ACCOUNT DESCRIPTION: This account includes Special Education Teachers, Speech and Language Pathologists, an Occupational Therapist, a Physical Therapist, a BCBA for the district and ABA Therapists. Some of these positions are partially funded through grants. 2 FTE for Special Education Teachers are being eliminated in the FY26 budget.								
	CONTRACTED SERVICES	102,508	170,000	109,600	139,558	108,000	108,000	0	0%
	ACCOUNT DESCRIPTION: Funds contracted special education services that are performed by employees of the district such as physical therapy, occupational therapy, specialized speech therapy, vision services and translations. The payroll costs for the summer Extended School Year Program are included in this account.								
	HOME INSTRUCTION	0	4,000	2,800	0	4,000	4,000	0	0%
	ACCOUNT DESCRIPTION: Provides tutors for children who cannot attend school due to a prolonged illness.								
	KINDERGARTEN	715,144	749,638	802,302	806,047	929,223	942,787	13,564	1%
	ACCOUNT DESCRIPTION: Funds 10.0 full time kindergarten teachers. 1.0 added in FY25 due to enrollment increase in kindergarten.								

Personnel Budget

Account Number	Account Title	ACTUAL 2022-2023	BUDGET 2022-2023	BUDGET 2023-2024	ACTUAL* 2023-2024	BUDGET 2024-2025	BUDGET 2025-2026	\$ FY26 vs. FY25	%
2300 INSTRUCTIONAL PERSONNEL (cont.):									
(M)	EL ASSISTANTS ACCOUNT DESCRIPTION: This account funds paraeducators supporting English learner students. This account has been phased out.	0	0	0	0	0	0	0	0%
(M)	SPECIAL EDUCATION PARAEDUCATOR: ACCOUNT DESCRIPTION: Paraeducators provide support services for students with disabilities. Some are partially funded through grants.	1,108,815	1,460,140	1,530,436	1,377,100	1,666,166	1,645,288	-20,878	-1%
	ACADEMIC PARAEDUCATORS ACCOUNT DESCRIPTION: This account funds Paraeducators to support specific academic classroom needs, including reading, math and library or other special circumstances.	358,749	384,456	413,009	374,666	415,984	458,427	42,443	10%
	SUBSTITUTE TEACHERS ACCOUNT DESCRIPTION: Provides funds to pay substitute teachers at a daily rate of \$ 115.00 per day. A long-term substitute may be hired for a term of one year or less and placed on a regular salary step. Additionally, in FY20, each school added 2.0 permanent building subs. During covid, using grant funds, each building has 4.0 permanent building subs. In FY25, each school will go back to 2.0 FTE budgeted.	405,693	612,910	683,500	644,675	684,558	733,090	48,533	7%
(M)	TITLE IX/622 OFFICER ACCOUNT DESCRIPTION: To pay a stipend for the Coordinator of Title IX and Chapter 622 programs.	0	750	750	0	750	750	0	0%
	CURR/PROF DEVELOPMENT ACCOUNT DESCRIPTION: Funds personnel who work to revise and develop new curricula in order to maintain up-to-date courses for the students and provides honoraria for faculty members who offer workshops and courses as part of the district's professional development program. Grant resources are also used to offset some of these expenses.	26,838	35,000	35,000	57,269	35,000	35,000	0	0%
(C)	LONGEVITY ACCOUNT DESCRIPTION:: This account funds payments to teachers and paraeducators according to collective bargaining agreements.	112,266	124,105	126,850	119,263	126,850	143,100	16,250	13%
	TRAVEL ACCOUNT DESCRIPTION: Funds travel expenses to teachers that work in multiple schools per the collective bargaining agreement.	750	3,000	2,000	150	2,000	2,000	0	0%
(C)	EARLY RETIREMENT & BUY-BACK ACCOUNT DESCRIPTION: This account funds a lump sum payment for early retirement and including sick leave buy-back pursuant to each collective bargaining agreement.	77,184	125,000	125,000	162,172	125,000	125,000	0	0%
2300	INSTRUCTIONAL TOTAL :	24,146,638	25,971,267	26,925,257	26,365,792	27,741,392	28,243,747	502,355	2%

Personnel Budget

Account Number	Account Title	ACTUAL 2022-2023	BUDGET 2022-2023	BUDGET 2023-2024	ACTUAL* 2023-2024	BUDGET 2024-2025	BUDGET 2025-2026	\$ FY26 vs. FY25	%
2500 LIBRARY:		410,703	423,324	418,881	433,502	449,308	462,082	12,774	3%
	ACCOUNT DESCRIPTION: This account funds 4.7 School Librarians.								
2500 LIBRARY TOTAL:		410,703	423,324	418,881	433,502	449,308	462,082	12,774	3%
2700 GUIDANCE:									
2700	COUNSELORS	761,341	847,003	864,913	809,252	848,413	879,472	31,059	4%
	ACCOUNT DESCRIPTION: This account funds 1.0 Director of Guidance and 8.0 Counselors. There are 4.0 Guidance Counselors and 1.0 Career Counselor at the High School and 3.0 Guidance Counselors at the Quinn Middle School.								
2700	SUPPORT STAFF	56,684	58,262	62,256	62,010	64,682	67,886	3,204	5%
	ACCOUNT DESCRIPTION: Funds 1.0 Twelve-Month Secretary in the Guidance Office at the High School.								
2800	PSYCHOLOGIST	1,232,837	1,271,317	1,182,432	1,213,815	1,381,844	1,398,278	16,434	1%
	ACCOUNT DESCRIPTION: The High School has 2.0 Psychologists, 1.0 School Adjustment Counselor, 1.0 Clinician (Bridge) and .4 Restorative Justice Coordinator . Quinn Middle School has 2.0 Psychologists, and 1.0 Adjustment Counselor (assigned to the PATH program). Farley has 1.0 School Psychologist, 1.0 Clinician and 1.0 Adjustment Counselor. Mulready has 1.0 Psychologist and a .5 Adjustment Counselor. Forest has 1.0 Psychologist, .50 Adjustment Counselor and 1.0 Clinician.								
2700 GUIDANCE TOTAL:		2,050,862	2,176,582	2,109,601	2,085,077	2,294,940	2,345,636	50,696	2%

Personnel Budget

Account Number	Account Title	ACTUAL 2022-2023	BUDGET 2022-2023	BUDGET 2023-2024	ACTUAL* 2023-2024	BUDGET 2024-2025	BUDGET 2025-2026	\$ FY26 vs. FY25	%
3200 HEALTH SERVICES:									
	NURSES	682,793	706,552	777,458	704,362	791,727	811,757	20,030	3%
	ACCOUNT DESCRIPTION: Funds 9.0 positions including a 1.0 Health Services Coordinator and School Nurses allocated at: 1.0 each at Forest and Mulready and 2.0 each at Farley, Quinn, and the High School.								
	NURSE SUBSTITUTES	6,839	13,800	10,000	13,827	10,000	12,000	2,000	20%
	ACCOUNT DESCRIPTION: Provides funds to pay substitute nurses.								
(C)	NURSES' TRAVEL ALLOW.	600	1,200	1,200	600	1,200	1,200	0	0%
	ACCOUNT DESCRIPTION: Funds in-district travel expenses for nurses.								
3200	HEALTH SERVICES TOTAL:	690,232	721,552	788,658	718,788	802,927	824,957	22,030	3%
3300 PUPIL TRANSPORTATION:									
	BUS MONITOR:	4,125	6,500	6,500	5,219	6,500	4,000	-2,500	-38%
	ACCOUNT DESCRIPTION: Monitors ride vehicles that transport preschool and special needs children who cannot be left unattended during the ride to and from school. This budget covers cost for late bus monitors and for any additional special needs monitors needed above the amount in the bus contract.								
3300	PUPIL TRANSPORTATION TOTAL.:	4,125	6,500	6,500	5,219	6,500	4,000	-2,500	-38%

Personnel Budget

Account Number	Account Title	ACTUAL 2022-2023	BUDGET 2022-2023	BUDGET 2023-2024	ACTUAL* 2023-2024	BUDGET 2024-2025	BUDGET 2025-2026	\$ FY26 vs. FY25	%
3500 ATHLETICS:									
	COACHES	397,544	509,188	466,277	438,207	515,281	440,057	-75,225	-15%
3500	ATHLETICS TOTAL:	397,544	509,188	466,277	438,207	515,281	440,057	-75,225	0
	ACCOUNT DESCRIPTION: Includes 1.0 Athletic Director, 1.0 Athletic Trainer, and stipends for coaches and team assistants of interscholastic teams, as follows:								
	Baseball 8th Grade								
	Baseball Freshman Head								
	Baseball Junior Varsity Assistant								
	Baseball Junior Varsity Head								
	Baseball Varsity Assistant (2)								
	Baseball Varsity Head								
	Basketball 8th Grade Head B\G (2)								
	Basketball Assistant B\G (2)								
	Basketball Freshman B (1)								
	Basketball Junior Varsity Head B\G (2)								
	Basketball Varsity Head B\G (2)								
	Cheerleading Junior Varsity Head (Fall)								
	Cheerleading Varsity Head (Fall/Winter)								
	Cross Country Head B\G (2)								
	Dance Team Head HHS								
	Dance Team Assistant / Choreographer HHS								
	Field Hockey Varsity Assistant								
	Field Hockey Junior Varsity Head								
	Field Hockey Varsity Head								
	Football 8th Grade Head & Assistant (2)								
	Football 9th Grade Head								
	Football Junior Varsity Head & Assistant (2)								
	Football Varsity Assistant (2)								
	Football Varsity Head								
	Golf Junior Varsity Head								
	Golf Varsity Head								

Personnel Budget

<i>Account Number</i>	<i>Account Title</i>	<i>ACTUAL 2022-2023</i>	<i>BUDGET 2022-2023</i>	<i>BUDGET 2023-2024</i>	<i>ACTUAL* 2023-2024</i>	<i>BUDGET 2024-2025</i>	<i>BUDGET 2025-2026</i>	<i>\$ FY26 vs. FY25</i>	<i>%</i>
3520	STUDENT BODY ACTIVITIES:								
	ADVISORS	84,090	100,346	113,094	92,361	113,094	120,000	6,906	6%
3520	STUDENT BODY ACTIVITIES TOTAL:	84,090	100,346	113,094	92,361	113,094	120,000	6,906	6%

ACCOUNT DESCRIPTION: Stipends for advisors in the Hudson High School, Quinn Middle School, and the elementary schools. This line item funds the following FY26 Advisor positions:

ARC Advisor HHS
 Band Director HHS \ QMS (2)
 Camerata HHS
 Class Advisor 8th Grade (2)
 Class Advisor Freshman (2)
 Class Advisor Sophomore (2)
 Class Advisor Junior (2)
 Class Advisor Senior Class (2)
 Community Council Executive HHS
 Debate Team QMS
 Drama Club HHS \ QMS (2)
 Drama Classical Play Director HHS
 Drama Competitive Play HHS (5)
 Drama Competitive Play Grade 6-7 (1)
 Drama Fall Musical Music Director HHS
 Drama Spring Musical Choreographer
 Drama Spring Musical Music Director
 Earth Council - Grades 8 - 12
 Fall Musical Stage Director HHS
 Gay\Straight Alliance HHS
 Journalism Club HHS
 Junior National Honor Society HHS
 Interact HHS

Personnel Budget

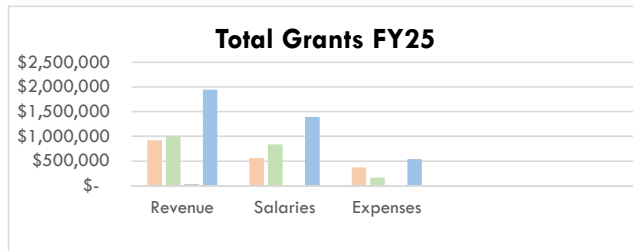
Account Number	Account Title	ACTUAL 2022-2023	BUDGET 2022-2023	BUDGET 2023-2024	ACTUAL* 2023-2024	BUDGET 2024-2025	BUDGET 2025-2026	\$ FY26 vs. FY25	%
4100 CUSTODIAL SERVICES:									
	FACILITIES STAFF	390,206	451,875	446,406	420,964	505,593	440,822	-64,771	-13%
	ACCOUNT DESCRIPTION: This account funds 1.0 Director of Facilities and 4.0 maintenance staff positions. These positions provide building repair and maintenance, reduce the cost of outside contractors, and produce significant cost savings. In FY26, 1.0 Plumber position will be eliminated.								
	CUSTODIAL STAFF & SECRETARY	1,146,456	1,157,706	1,173,730	1,154,620	1,250,366	1,286,435	36,068	3%
	ACCOUNT DESCRIPTION: Funds include a 1.0 Twelve-Month Secretary and 22.0 Custodians. This includes 8.0 at the High School, 4.5 at Quinn, 3.5 at Farley, 2.0 at Mulready, 3.0 at Forest, and 1.0 at the Administration Building.								
	OVERTIME	64,851	80,000	80,000	64,695	80,000	70,000	-10,000	-13%
	ACCOUNT DESCRIPTION: Covers overtime for weekend building checks and events. Due to the high cost of prevailing wages, some of the staff are working overtime to help accomplish building projects with in-house staff. This represents approximately 50% of the overtime account expenditures.								
	SUBSTITUTES	76,047	100,000	100,000	116,786	100,000	100,000	0	0%
	ACCOUNT DESCRIPTION: Covers the cost of hiring substitutes when a member of the custodial staff is out and the cost of temporary help in the summer.								
(C)	LONGEVITY	8,686	19,125	9,100	7,775	9,100	9,050	-50	-1%
	ACCOUNT DESCRIPTION: Payments to custodians according to the collective bargaining agreement.								
	TRAVEL	14,952	17,800	15,600	18,268	15,600	-46,800	-62,400	-400%
	ACCOUNT DESCRIPTION: Expense reimbursement for use of personal vehicle for custodial and maintenance staff.								
	INSPECTIONS/CERTIFICATIONS	0	0	0	0	0	0	0	#DIV/0!
	ACCOUNT DESCRIPTION: Includes an annual stipend paid to an employee for their Massachusetts Certified Public Purchasing Official Certification.								
4100	CUSTODIAL OPERATIONS TOTAL:	1,701,199	1,826,506	1,824,836	1,783,108	1,960,659	1,859,506	34,670	2%

Grants

Grants Summary

	Revenue	Salaries	Expenses
Total Federal Grant Awards	\$ 918,097	\$ 552,831	\$ 365,266
Total State Grant Awards	\$ 994,129	\$ 836,518	\$ 157,611
Total Private Grants & Donations	\$ 25,147	\$ -	\$ 10,903
GRAND TOTAL	\$ 1,937,373	\$ 1,389,349	\$ 533,780

*Balance as of 3/14/25



Federal Grants FY25

Name	CODE	Revenue	Salaries	Expenses
MA DESE Emergency Relief Funds ESSER III*	119	\$ 170,283	\$ 7,643	\$ 162,640
MA DESE Summer Acceleration Academies	121	\$ -	\$ -	\$ -
MA DESE Title I ,II, IV	305/140/309	\$ 354,316	\$ 293,146	\$ 61,170
MA DESE Title III LEP Support	180	\$ 51,252	\$ 35,298	\$ 15,954
MA DESE Evaluate and Select HQIM	161	\$ -	\$ -	\$ -
MA DESE Expanding HQIM Materials	164	\$ -	\$ -	\$ -
MA DESE ESL Certification Support Grant	205	\$ -	\$ -	\$ -
MA DESE SPED	240/262/274	\$ 331,092	\$ 206,594	\$ 124,498
MA DESE Multilingual Newcomer and Homeless Support Grant	348	\$ 300	\$ -	\$ 300
MA DESE Civics Teaching and Learning	589	\$ 6,554	\$ 5,850	\$ 704
MA DESE Investigating History Implementation	653	\$ 4,300	\$ 4,300	\$ -
Total Federal Grants		\$ 918,097	\$ 552,831	\$ 365,266

* See following page for ESSER III Grant Budget

State Grants FY25

Name	CODE	Revenue	Salaries	Expenses
MA DESE Outcomes in Non-English Lang	189	\$ 15,040	\$ 3,475	\$ 11,565
MA DESE Adult Learning	345	\$ 517,579	\$ 437,399	\$ 80,180
MA TRE Financial Education Innovation	N/A	\$ 3,200	\$ -	\$ 3,200
MA DPH Comp. School Health & Safety	N/A	\$ 167,924	\$ 167,278	\$ 646
MA DESE Emergency Assistance Shelter Reimbursement Program	N/A	\$ 290,386	\$ 228,366	\$ 62,020
Total State Grants		\$ 994,129	\$ 836,518	\$ 157,611

Private Grants FY25

Name	CODE	Revenue	Salaries	Expenses
Gifts & Grants	1107	\$ 20,727	\$ -	\$ 6,419
Robert Lloyd Corkin Scholarship	3170	\$ -	\$ -	\$ 2,500
Edward Krysa Scholarship	3171	\$ 1,000	\$ -	\$ -
Hudson Kids Fund	3178	\$ 1,500	\$ -	\$ 528
Gift Revolving - Adult Learning Center	3749	\$ 313	\$ -	\$ 498
Middlesex Savings Bank Donation	3829	\$ 1,250	\$ -	\$ 958
Helping Hands Fund	3849	\$ 357	\$ -	\$ -
Total Private Grants		\$ 25,147	\$ -	\$ 10,903

ESSER III Grant

ESSER III funding is the last remaining covid-related funding from the federal government. Hudson has been allocated \$2,265,039 of ESSER III funds to be used from October 4, 2021 through September 30, 2024. The below information reflects our current expectation of how HPS will use these funds, updated as of April 2024. With input from district staff and community stakeholders, our budget seeks to allocate funds to address all of the needs of our district related to student supports and pandemic response. The ESSER III Budget will be amended as needed with funds fully spent by September 2024. The FY25 G.F. column is to show what expenses that we expected will need to be picked up by the school general fund(G.F.) when ESSER funding has expired.

Type of Expense	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Actuals	Totals	Description
Academic/SEL Supports	\$206,407	\$234,439	\$223,991	\$24,683	\$689,520	Add 1.0 Read. Spec., 1.0 Math Spec., 3.0 Adjustment Counselor, 1.0 BCBA
MTRS staff grant	\$41,452	\$196,126	\$183,262	\$0	\$420,840	Required pension for Teachers, Adj. Counselor, BCBA, Nurse
Tutoring	\$9,688	\$14,854	\$5,375	\$12,600	\$42,517	\$13,215 summer & school year
Program Review/Assess	\$0	\$68,800	\$0	\$0	\$68,800	D.I.P., Equity Assessment and Plan
Other Instructional Materials	\$1,325	\$170	\$0	\$0	\$1,495	Replace materials not returned
Contracted Services PD	\$21,091	\$1,225	\$3,762	\$0	\$26,078	PD FY23 = \$10K Choose Love
ESY	\$0	\$16,139	\$7,300	\$0	\$23,439	ESY Stipends
Curriculum Development	\$8,500	\$0	\$300	\$0	\$8,800	Math Curriculum Development
Student Mental Health	\$536	\$0	\$44,302	\$0	\$44,838	SPED Psych Contracted Services
After-School Activities	\$7,303	\$0	\$0	\$0	\$7,303	Increase QMS student activities/sports
Tuition Assistance	\$0	\$10,839	\$0	\$0	\$10,839	Vouchers for Paras to be ELL TCH
Technology Staff	\$10,681	\$49,379	\$17,381	\$6,046	\$83,486	Tech Support for expanded 1:1
Welcome Center Liaison	\$0	\$41,333	\$50,000	\$6,037	\$97,370	Fund 1 Liaison in FY24 and FY25
Nurse(s)	\$74,539	\$51,167	\$70,000	\$0	\$195,706	add 3 FTE nurses FY22 School Year, fund 1 nurse in FY24 and FY25
HVAC/Facilities Upgrades	\$21,321	\$2,955	\$39,121	\$0	\$63,397	HVAC, hands-free plumbing, sanitation equip, solution, PPE, storage
Nursing Services/Supplies	\$5,176	\$128	\$0	\$0	\$5,304	Nursing Supplies, overtime pay for covid contract tracing
Tech device replace/repair	\$1,426	\$0	\$0	\$120,917	\$122,343	Replace 1:1 devices purch 5/2020
Transportation	\$63,454	\$128,758	\$160,752	\$0	\$352,964	1 extra large bus, 1 extra mini bus
TOTAL	\$472,898	\$816,312	\$805,546	\$170,283	\$2,265,039	

Grant Funds Detail

MA DESE Outcomes in Non-English Lang Financial Analysis FY22-FY25				
Fiscal Year	Revenue	Salaries	Expense	Summary: This grant focuses on improving educational outcomes for students whose primary language is not English.
2021-2022	\$15,577	\$1,600	\$13,977	
2022-2023	\$14,344	\$2,475	\$11,869	
2023-2024	\$0	\$0	\$0	
2024-2025*	\$15,040	\$3,475	\$11,565	
Total	\$44,961	\$7,550	\$37,411	

MA DESE Teacher Diversification Grant FC216 Financial Analysis FY22-FY25				
Fiscal Year	Revenue	Salaries	Expense	Summary: This grant supports initiatives in Massachusetts to increase teacher diversity by funding strategies that attract, retain, and support teachers from diverse backgrounds.
2021-2022	\$15,456	\$0	\$15,456	
2022-2023	\$43,998	\$0	\$43,998	
2023-2024	\$0	\$0	\$0	
2024-2025*	\$0	\$0	\$0	
Total	\$59,454	\$0	\$59,454	

MA DESE Teacher Diversification Grant FC253 Financial Analysis FY22-FY25				
Fiscal Year	Revenue	Salaries	Expense	Summary: This grant provides funding to recruit, prepare, and retain teachers from diverse backgrounds, aiming to create a teaching staff that reflects the student population.
2021-2022	\$0	\$0	\$0	
2022-2023	\$64,185	\$4,330	\$59,855	
2023-2024	\$0	\$0	\$0	
2024-2025*	\$0	\$0	\$0	
Total	\$64,185	\$4,330	\$59,855	

MA DESE Adult Learning Financial Analysis FY22-FY25				
Fiscal Year	Revenue	Salaries	Expense	Summary: There were 5.3 FTE's funded by this grant in FY26. This grant supports adult education programs in Massachusetts by funding initiatives that improve skills in literacy, English language acquisition, and workforce readiness. It aims to increase access to learning opportunities for adults, particularly those facing barriers to education and employment.
2021-2022	\$372,016	\$328,068	\$43,948	
2022-2023	\$459,559	\$387,698	\$71,861	
2023-2024	\$728,747	\$533,826	\$194,921	
2024-2025*	\$517,579	\$437,399	\$80,180	
Total	\$2,077,901	\$1,686,991	\$390,910	

Grant Funds Detail

MA TRE Financial Education Innovation Financial Analysis FY22-FY25

Fiscal Year	Revenue	Salaries	Expense	Summary: This grant funds projects in Massachusetts that improve students' financial literacy, helping them develop skills in personal finance, budgeting, and saving for better financial decision-making and well-being.
2021-2022	\$0	\$0	\$0	
2022-2023	\$2,310	\$0	\$2,310	
2023-2024	\$0	\$0	\$0	
2024-2025*	\$3,200	\$0	\$3,200	
Total	\$5,510	\$0	\$5,510	

MA DPH Comp. School Health & Safety Financial Analysis FY22-FY25

Fiscal Year	Revenue	Salaries	Expense	Summary: There were 1.9 FTE's funded by this grant in FY26. This grant is designed to promote student health, safety, and well-being, focusing on physical and mental health, safety protocols, and overall environment improvements.
2021-2022	\$50,001	\$41,607	\$8,394	
2022-2023	\$80,000	\$66,232	\$13,768	
2023-2024	\$172,100	\$167,200	\$4,900	
2024-2025*	\$167,924	\$167,278	\$646	
Total	\$470,025	\$442,317	\$27,708	

MA DESE Emergency Assistance Shelter Reimbursement Program Financial Analysis FY22-FY25

Fiscal Year	Revenue	Salaries	Expense	Summary: There were 3 FTE's funded by this grant in FY26. This grant reimburses Massachusetts school districts for costs related to enrolling and educating homeless students in emergency shelters, ensuring they have access to education and support services.
2021-2022	\$0	\$0	\$0	
2022-2023	\$0	\$0	\$0	
2023-2024	\$44,641	\$33,031	\$11,610	
2024-2025*	\$290,386	\$228,366	\$62,020	
Total	\$335,027	\$261,397	\$73,630	

Grant Funds Detail

MA DESE Emergency Relief Funds ESSER III* Financial Analysis FY22-FY25				
Fiscal Year	Revenue	Salaries	Expense	Summary: This grant provides federal funding to K-12 schools to support safe reopening, address learning loss, and offer mental health services due to the COVID-19 pandemic.
2021-2022	\$472,898	\$301,101	\$171,797	
2022-2023	\$816,312	\$603,955	\$212,357	
2023-2024	\$805,546	\$407,253	\$398,293	
2024-2025*	\$170,283	\$7,643	\$162,640	
Total	\$2,265,039	\$1,319,952	\$945,087	

MA DESE Summer Acceleration Academies Financial Analysis FY22-FY25				
Fiscal Year	Revenue	Salaries	Expense	Summary: This grant provides funding to support educational programs during the summer, aiming to help students catch up on learning loss, improve academic skills, and prepare for the upcoming school year.
2021-2022	\$0	\$0	\$0	
2022-2023	\$0	\$0	\$0	
2023-2024	\$72,890	\$54,756	\$18,134	
2024-2025*	\$0	\$0	\$0	
Total	\$72,890	\$54,756	\$18,134	

MA DESE Title I,II, IV Financial Analysis FY22-FY25				
Fiscal Year	Revenue	Salaries	Expense	Summary: There were 3.2 FTE's funded by this grant in FY26. These grants provide funding for schools with low-income students to close achievement gaps, supports professional development for educators, and enhances student well-being and access to a well-rounded education through safety, technology, and enrichment
2021-2022	\$395,391	\$315,077	\$80,314	
2022-2023	\$439,184	\$325,578	\$113,606	
2023-2024	\$403,945	\$343,378	\$60,567	
2024-2025*	\$354,316	\$293,146	\$61,170	
Total	\$1,592,836	\$1,277,179	\$315,657	

MA DESE Title III LEP Support Financial Analysis FY22-FY25				
Fiscal Year	Revenue	Salaries	Expense	Summary: There were .3 FTE's funded by this grant in FY26. This grant provides funding to support language instruction programs for English language learners (ELLs), helping them attain proficiency in English and meet academic achievement standards.
2021-2022	\$63,652	\$33,701	\$29,951	
2022-2023	\$80,437	\$61,112	\$19,325	
2023-2024	\$28,648	\$11,568	\$17,080	
2024-2025*	\$51,252	\$35,298	\$15,954	
Total	\$223,989	\$141,679	\$82,310	

Grant Funds Detail

MA DESE Evaluate and Select HQIM Financial Analysis FY22-FY25				
Fiscal Year	Revenue	Salaries	Expense	Summary: This grant provides funding to purchase high-quality, comprehensive curricular materials. The goal is to select materials that align with state standards, promote equity, and improve student learning outcomes.
2021-2022	\$0	\$0	\$0	
2022-2023	\$27,106	\$4,106	\$23,000	
2023-2024	\$32,894	\$32,250	\$644	
2024-2025*	\$0	\$0	\$0	
Total	\$60,000	\$36,356	\$23,644	

MA DESE Expanding HQIM Materials Financial Analysis FY22-FY25				
Fiscal Year	Revenue	Salaries	Expense	Summary: This grant provides funding to purchase high quality core mathematics instructional materials.
2021-2022	\$0	\$0	\$0	
2022-2023	\$0	\$0	\$0	
2023-2024	\$71,000	\$0	\$71,000	
2024-2025*	\$0	\$0	\$0	
Total	\$71,000	\$0	\$71,000	

MA DESE ESL Certification Support Grant Financial Analysis FY22-FY25				
Fiscal Year	Revenue	Salaries	Expense	Summary: This grant provides funding to support educators in Massachusetts who are working towards obtaining their English as a Second Language (ESL) certification.
2021-2022	\$0	\$0	\$0	
2022-2023	\$0	\$0	\$0	
2023-2024	\$6,000	\$0	\$6,000	
2024-2025*	\$0	\$0	\$0	
Total	\$6,000	\$0	\$6,000	

MA DESE SPED 240,262,274 Financial Analysis FY22-FY25				
Fiscal Year	Revenue	Salaries	Expense	Summary: There were 6.27 FTE's funded by this grant in FY26. The 240,262, and 274 special education (SPED) grants provide funding to local education agencies (LEAs) to enhance services and resources for students with disabilities, improving educational outcomes and ensuring equitable access.
2021-2022	\$805,349	\$168,375	\$636,974	
2022-2023	\$791,594	\$145,027	\$646,567	
2023-2024	\$917,542	\$234,991	\$682,551	
2024-2025*	\$331,092	\$206,594	\$124,498	
Total	\$2,845,577	\$754,987	\$2,090,590	

Grant Funds Detail

MA DESE Multilingual Newcomer and Homeless Support Grant Financial Analysis FY22-FY25				
Fiscal Year	Revenue	Salaries	Expense	Summary: This grant provides funding for multilingual newcomer students (recent immigrants or English learners) and homeless students.
2021-2022	\$0	\$0	\$0	
2022-2023	\$0	\$0	\$0	
2023-2024	\$0	\$0	\$0	
2024-2025*	\$300	\$0	\$300	
Total	\$300	\$0	\$300	

MA DESE Civics Teaching and Learning Financial Analysis FY22-FY25				
Fiscal Year	Revenue	Salaries	Expense	Summary: This grant provides funding to support the development and implementation of high-quality civics education programs in Massachusetts schools.
2021-2022	\$0	\$0	\$0	
2022-2023	\$0	\$0	\$0	
2023-2024	\$8,669	\$6,375	\$2,294	
2024-2025*	\$6,554	\$5,850	\$704	
Total	\$15,223	\$12,225	\$2,998	

MA DESE Investigating History Implementation Financial Analysis FY22-FY25				
Fiscal Year	Revenue	Salaries	Expense	Summary: This grant provides funding to support the implementation of the Investigating History curriculum framework in Massachusetts schools.
2021-2022	\$0	\$0	\$0	
2022-2023	\$0	\$0	\$0	
2023-2024	\$0	\$0	\$0	
2024-2025*	\$4,300	\$4,300	\$0	
Total	\$4,300	\$4,300	\$0	

MA DESE School Nutrition Equipment Assistance for Schools Financial Analysis FY22-FY25				
Fiscal Year	Revenue	Salaries	Expense	Summary: This grant provides funding to help schools in Massachusetts purchase new or replace outdated equipment for their school meal programs.
2021-2022	\$0	\$0	\$0	
2022-2023	\$0	\$0	\$0	
2023-2024	\$20,000	\$0	\$20,000	
2024-2025*	\$0	\$0	\$0	
Total	\$20,000	\$0	\$20,000	

*Projected full year expenses as of 3/14/2025

Revolving Funds

Tuitions & Other Local Revenue FY24

Revolving Funds	ACCT	Beginning Balance	Revenue	Salaries	Expenses	Ending Balance
Evening School-SAT Prep Ch 71	0125	\$ (723.77)	\$ 33,897	\$ 1,710	\$ 26,600	\$ 4,863
Athletics - User Fees & Gate Receipts	0126	\$ 25,629.01	\$ 118,605	\$ 8,167	\$ 135,419	\$ 648
Facilities Rentals - Ch 71	0583	\$ 79,486.13	\$ 110,190	\$ 15,611	\$ 68,739	\$ 105,325
Preschool Tuition	1037	\$ 99,063.00	\$ 51,147	\$ 45,000	\$ 682	\$ 104,529
Lost or Replaced Books/Materials	2940	\$ 11,751.00	\$ 489	\$ -	\$ -	\$ 12,240
Lost or Replaced Student Technology	3287	\$ 7,867.00	\$ 4,114	\$ -	\$ 5,604	\$ 6,377
HUD TV	3336/3337	\$ -	\$ 301,125	\$ 222,609	\$ 78,458	\$ 58
		\$ 223,072	\$ 619,566	\$ 293,097	\$ 315,502	\$ 234,039

Revolving Funds Detail

Athletics - User Fees & Gate Receipts Financial Analysis FY22-FY24								
Fiscal Year	Revenue	Expense	Increase / Decrease	Beginning Balance	Revenue	Salaries	Expenses	Ending Balance
2021-2022	\$112,041	\$140,504	-\$28,463	\$65,843	\$112,041	\$22,446	\$118,057	\$37,380
2022-2023	\$162,261	\$174,012	-\$11,751	\$37,380	\$162,261	\$13,875	\$160,138	\$25,629
2023-2024	\$118,605	\$143,586	-\$24,981	\$25,629	\$118,605	\$8,167	\$135,419	\$648
Summary: The Athletics - User Fees & Gate Receipts category encompasses the revenue generated from ticket sales, entrance fees, and other related charges associated with athletic events. This includes income from individual and group ticket sales and fees collected for access to various student sports or special events. These funds are critical in supporting the operational costs of athletic programs and facilities.								
Revenue Detail: This revenue is primarily generated by the attendance of spectators at games and fees for playing sports.								
Planned Spending Detail: The revenue from Athletics - User Fees & Gate Receipts will be allocated for coaches stipends, sporting equipment (helmets, jerseys, etc.), uniform reconditioning, fees for sports								

Revolving Funds Detail

Facilities Rentals - Ch 71 Financial Analysis FY22-FY24

Fiscal Year	Revenue	Expense	Increase / Decrease	Beginning Balance	Revenue	Salaries	Expenses	Ending Balance
2021-2022	\$14,183	\$6,478	\$7,705	\$77,628	\$14,183	\$3,087	\$3,391	\$85,333
2022-2023	\$47,638	\$53,485	-\$5,847	\$85,333	\$47,638	\$6,878	\$46,608	\$79,486
2023-2024	\$110,190	\$84,351	\$25,839	\$79,486	\$110,190	\$15,611	\$68,739	\$105,325

Summary: The Facilities Rentals revolving account is designed to manage the revenue generated from renting out various facilities. This may include rental fees for spaces like gymnasiums, meeting rooms, auditoriums, classrooms, and outdoor fields. Revenue is earned by renting these spaces for events such as conferences, community activities, sporting events, and other occasions.

Revenue Detail: This revenue is generated from renting out conference rooms, auditoriums, gymnasiums, or any other venue for events such as conferences, seminars, exhibitions, team practices, leagues, tournaments, and personal use.

Planned Spending Detail: The funds from these rentals help offset the operational costs of maintaining the facilities and custodial staff overtime for facility rentals.

Preschool Tuition Financial Analysis FY22-FY24

Fiscal Year	Revenue	Expense	Increase / Decrease	Beginning Balance	Revenue	Salaries	Expenses	Ending Balance
2021-2022	\$37,033	\$130	\$36,903	\$25,447	\$37,033	\$0	\$130	\$62,350
2022-2023	\$37,013	\$300	\$36,713	\$62,350	\$37,013	\$0	\$300	\$99,063
2023-2024	\$51,147	\$45,682	\$5,466	\$99,063	\$51,147	\$45,000	\$682	\$104,529

Summary: The Preschool Tuition revolving account is responsible for managing the revenue generated from the tuition fees paid by families for enrolling their children in the preschool program. This revenue supports the operational costs of running the preschool, including staffing, facility maintenance, educational resources, and other essential program expenses.

Revenue Detail: The total income derived from the tuition fees collected from parents or guardians, the funds ensure the continued high-quality operation of the preschool, allowing it to provide a safe and nurturing learning environment for young children.

Planned Spending Detail: The revenue generated from Preschool Tuition will be allocated to the following spending areas: Staffing Costs, Curriculum & Educational Resources, and Facility Maintenance & Operations.

Revolving Funds Detail

Lost or Replaced School Books/Materials Financial Analysis FY22-FY24

Fiscal Year	Revenue	Expense	Increase / Decrease	Beginning Balance	Revenue	Salaries	Expenses	Ending Balance
2021-2022	\$1,297	\$522	\$775	\$10,635	\$1,297	\$0	\$522	\$11,410
2022-2023	\$341	\$0	\$341	\$11,410	\$341	\$0	\$0	\$11,751
2023-2024	\$489	\$0	\$489	\$11,751	\$489	\$0	\$0	\$12,240

Summary: The Lost Books revolving account is used to manage the revenue generated from fines and fees associated with lost, damaged, or unreturned books. The goal is to ensure the availability of resources for future users and maintain a comprehensive and up-to-date collection.

Revenue Detail: When a borrower fails to return a book or other materials, they are charged a replacement fee.

Planned Spending Detail: This revenue is allocated to replace lost or damaged books and repair materials.

Lost or Replaced Student Technology Financial Analysis FY22-FY24

Fiscal Year	Revenue	Expense	Increase / Decrease	Beginning Balance	Revenue	Salaries	Expenses	Ending Balance
2021-2022	\$3,046	\$1,067	\$1,979	\$3,291	\$3,046	\$0	\$1,067	\$5,270
2022-2023	\$2,733	\$136	\$2,597	\$5,270	\$2,733	\$0	\$136	\$7,867
2023-2024	\$4,114	\$5,604	-\$1,490	\$7,867	\$4,114	\$0	\$5,604	\$6,377

Summary: The Lost student technology revolving account is used to manage the revenue generated from fines and fees associated with lost, damaged, or unreturned student technology. The goal is to ensure the availability of resources for future users.

Revenue Detail: When a borrower fails to return a laptop or other technology materials, they are charged a replacement fee.

Planned Spending Detail: This revenue is allocated to replace lost or damaged technology and to repair equipment.

Revolving Funds Detail

Evening School-Adult Ed-SAT Prep Ch 71 Financial Analysis FY22-FY24								
Fiscal Year	Revenue	Expense	Increase / Decrease	Beginning Balance	Revenue	Salaries	Expenses	Ending Balance
2021-2022	\$10,375	\$11,805	-\$1,430	\$2,211	\$10,375	\$11,480	\$325	\$781
2022-2023	\$6,500	\$8,005	-\$1,505	\$781	\$6,500	\$7,680	\$325	-\$724
2023-2024	\$33,897	\$28,310	\$5,587	-\$724	\$33,897	\$1,710	\$26,600	\$4,863
Summary: The Evening School-Adult Ed-SAT Prep Ch 71 revolving account is responsible for managing the revenue associated with adult and evening education programs and SAT preparation courses. This account is designed to provide funding for programs that prepare students for the SAT exam, as well as other adult education initiatives. The goal is to provide accessible educational opportunities for adult learners, with a focus on helping them succeed in higher education entrance exams and enhance their academic qualifications.								
Revenue Detail: This revenue is primarily generated by collecting AP/SAT prep class fees.								
Planned Spending Detail: The revenue generated from course fees and other services is used to cover costs such as instructor salaries, educational materials, facility usage, and administrative support.								

HUD TV- Payroll Revenue Financial Analysis FY22-FY24								
Fiscal Year	Revenue	Expense	Increase / Decrease	Beginning Balance	Revenue	Salaries	Expenses	Balance
2021-2022	\$264,413	\$249,889	\$14,524	\$0	\$264,413	\$194,745	\$55,144	\$14,524
2022-2023	\$273,751	\$271,323	\$2,428	\$0	\$273,751	\$214,059	\$57,264	\$2,428
2023-2024	\$301,125	\$301,067	\$58	\$0	\$301,125	\$222,609	\$78,458	\$58
Summary: The HUD TV revolving account manages the revenue generated from the operation of HUD tv, aimed at broadcasting school events, educational programming, student projects, and community announcements. This channel serves as an important communication tool within the school community. The goal is to provide students with hands-on media experience while enhancing communication within the school and surrounding community.								
Revenue Detail: This revenue comes is based on the budgeted expenditures of HUD TV and funded through the Town of Hudson.								
Planned Spending Detail: The revenue generated from this account helps support the operational costs of the channel, including equipment maintenance, content production, and staffing.								

Capital Improvements

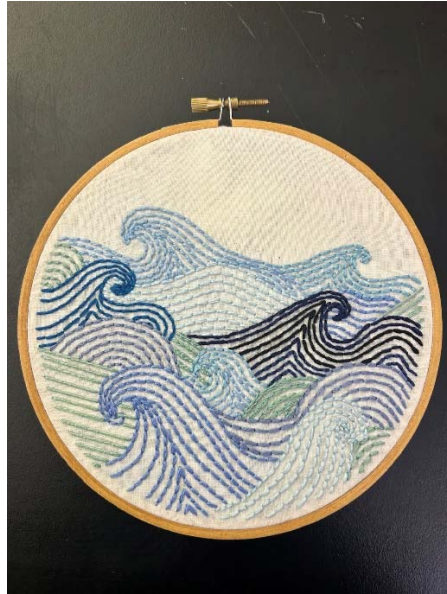
Long Range Capital Plan FY26-FY30

Location	Description	FY 26 Rank	Ref Notes	Estimate	Fiscal Year				
					FY26	FY27	FY28	FY29	FY30
Mulready									
1963	Replace Univents 22 classrooms		1	\$396,000		\$396,000			
	New Windows , café, gym, office, library		1	\$395,000		\$395,000			
	Caulking Abatement for windows			\$35,000		\$35,000			
	Sub Total			\$791,000					
Forest									
1975	Replace classroom windows - Single glazed		1	\$775,000			\$425,000	\$350,000	
	Replace Univents 30 @ 18k		1	\$540,000		\$340,000	\$200,000		
	Replace Boilers (2)	1	1	\$410,000	\$410,000				
	Replace Roof		1	\$4,100,000			\$4,100,000		
	Sub Total			\$5,825,000					
Farley									
1998	Restore Roof Membrane		1,3	\$2,502,000		\$2,502,000			
	Replace Univents 44 @ 15k		1	\$660,000			\$330,000	\$330,000	
	Sub Total			\$3,162,000					
HHS									
2003	Replace Failed Roof Section		1	\$575,000		\$575,000			
	Restore Roof sections in poor condition		1,3	\$3,250,000			\$3,250,000		
	Replace Auditorium Sound System	2		\$195,000	\$195,000				
	Replace Auditorium Lighting System	2		\$85,000	\$85,000				
	Restore Roof sections in poor condition			\$3,610,000				\$3,610,000	
	Sub Total			\$7,715,000					
Quinn									
2013	Replace Boilers 2 units of 3		1	\$230,000					\$230,000
	Sub Total			\$230,000					
District									
1897	Replace Admin Building with New Facility		2	\$6,500,000			\$6,500,000		
	Purchase Land for Admin		2	\$1,750,000		\$1,750,000			
	Start Design / Bid documents Admin		2	\$1,500,000		\$1,500,000			
	Bus Parking Lot - Potential	1	4	\$166,425	\$166,425				
	District Wide Space Utilization Study	1	5	\$100,000	\$100,000				
Athletics	Replace 2 golf carts with used units		1		\$7,500	\$7,500			
	Sub total			\$10,016,425					
	Grand Total			\$27,739,425	\$963,925	\$7,500,500	\$14,805,000	\$4,290,000	\$230,000

Notes

- 1 Age of Units and/or Energy Efficiency
- 2 Repairs to existing building and Accessibility improvements are estimated at \$5M plus (2017 \$'s), the space is still inefficient. 2 1/2 year project
- 3 Considering both age and condition, these roof sections are a candidate for application of a restorative membrane in lieu of replacement. Restoration yields a 20 year warranty, replacement is a 40 year warranty.
- 4 Potential Loss of INTEL space currently used to defer additional bussing cost
- 5 Assess existing space utilization impacted by new residential development and enrollment trends

APPENDIX

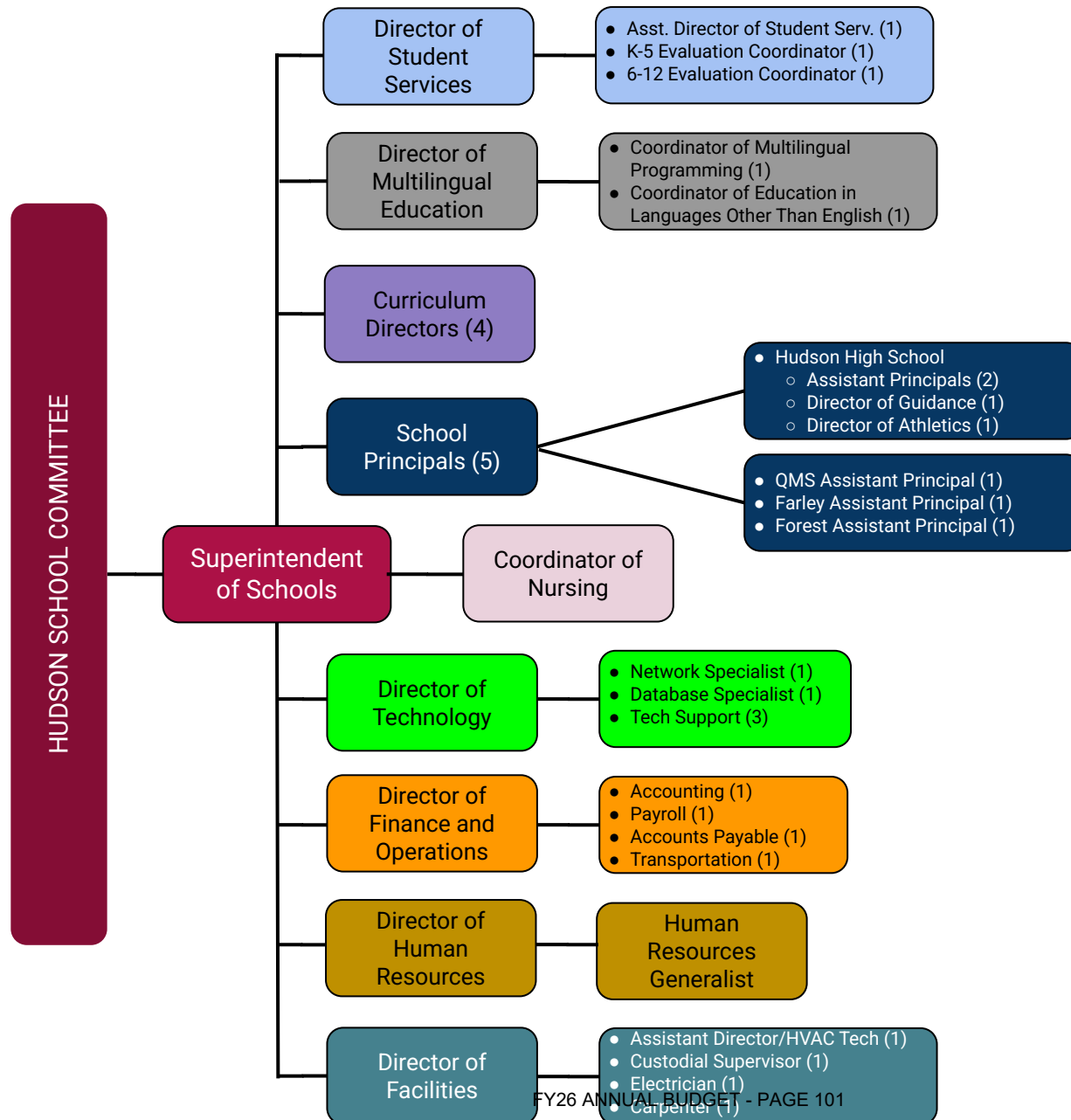


Textile Design (Cross Stitch) by Livianna Sousa at Hudson High School

Hudson Public Schools Budget Committee

Dr. Brian K. Reagan, Superintendent
Dr. Kathleen Provost, Assistant Superintendent
Daniel Gale, Director of Finance & Operations
Leonard Belli, Facilities Director
Jennifer Allard, Human Resource Director
Catherine Kilcoyne, Director of Student Services
Ellen Schuck, Director of Technology
Todd Wallingford, Director K-12 ELA & Humanities
William Wolven, Director K-12 Mathematics
Sarah Davis, Director K-12 Science, Engineering & Technology
Dr. Jason Medeiros, Hudson High School Principal
Jeffrey Gaglione, David J. Quinn Middle School Principal
Rachel Scanlon, C.A. Farley Elementary School Principal
David Champigny, Forest Avenue Elementary School Principal
Kelly Sardella, J.L. Mulready Elementary School Principal
Wendy Anderson, Director of English Learners
Ana Pimentel, World Languages Coordinator
Allyson O'Malley, Director of Health Services
Jessica Winders, Hudson High School Athletic Director
Eliza Aldrich, Senior Accountant
Paulo Murta, Executive Assistant to the Superintendent
Jeannie Graffeo, Wellness Subject Matter Leader
Sarah Worrest, Performing Arts Subject Matter Leader
Erin Jameson, Visual Arts Subject Matter Leader

Leadership Organizational Chart



FY26 Budget Book Website Links

District Info: Pg. 2

<https://profiles.doe.mass.edu/general/general.aspx?topNavId=1&leftNavId=100&orgcode=01410000&orgtypecode=5>

Enrollment: Pg.2

<https://profiles.doe.mass.edu/profiles/student.aspx?orgcode=01410000&orgtypecode=5&>

Per Pupil Expenditure: Pg.2

<https://profiles.doe.mass.edu/statereport/ppx.aspx>

Class Size by Race/Ethnicity – All: Pg.2

<https://profiles.doe.mass.edu/students/classsizebyraceethnicity.aspx?orgcode=01410000&fycode=2024&orgtypecode=5&>

Post-Secondary Pathway Programs: Pg.3

<https://sites.google.com/student.hudson.k12.ma.us/hhsmacounseling/course-selection/program-of-studies-2023-2024>

District Administration/School Committee: Pg.9

https://www.hudson.k12.ma.us/school_committee/members

Student Race and Ethnicity-FAR: Pg.35

<https://profiles.doe.mass.edu/students/classsizebyraceethnicity.aspx?orgcode=01410030&fycode=2023&orgtypecode=6&>

Student Demographics-FAR: Pg.35

<https://profiles.doe.mass.edu/profiles/student.aspx?orgcode=01410030&orgtypecode=6&leftNavId=305&>

Student Race and Ethnicity-FOR: Pg.36

<https://profiles.doe.mass.edu/students/classsizebyraceethnicity.aspx?orgcode=01410015&fycode=2024&orgtypecode=6&>

Student Demographics-FOR: Pg.36

<https://profiles.doe.mass.edu/profiles/student.aspx?orgcode=01410015&orgtypecode=6&leftNavId=305&>

Student Race and Ethnicity-MUL: Pg.37

<https://profiles.doe.mass.edu/students/classsizebyraceethnicity.aspx?orgcode=01410007&fycode=2023&orgtypecode=6&>

Student Demographics-MUL: Pg.37

<https://profiles.doe.mass.edu/profiles/student.aspx?orgcode=01410007&orgtypecode=6&leftNavId=305&>

Student Race and Ethnicity-QMS: Pg.38

<https://profiles.doe.mass.edu/students/classsizebyraceethnicity.aspx?orgcode=01410410&fycode=2023&orgtypecode=6&>

Student Demographics-QMS: Pg.38

<https://profiles.doe.mass.edu/profiles/student.aspx?orgcode=01410410&orgtypecode=6&leftNavId=305&>

Student Race and Ethnicity-HHS: Pg.39

<https://profiles.doe.mass.edu/students/classsizebyraceethnicity.aspx?orgcode=01410505&fycode=2024&orgtypecode=6&>

Student Demographics-HHS: Pg.39

<https://profiles.doe.mass.edu/profiles/student.aspx?orgcode=01410505&orgtypecode=6&leftNavId=305&>

Enrollment Today FY24: Pg. 29

<https://profiles.doe.mass.edu/profiles/student.aspx?orgcode=01410000&orgtypecode=5&>

Selected Populations:

<https://profiles.doe.mass.edu/profiles/student.aspx?orgcode=01410000&orgtypecode=5&leftNavId=305&>

Graduation Rate:

https://profiles.doe.mass.edu/grad/grad_report.aspx?orgcode=01410000&orgtypecode=5&

Graduation Rate-HHS:

https://profiles.doe.mass.edu/grad/grad_report.aspx?orgcode=01410505&orgtypecode=6&

Average Class Size:

<https://profiles.doe.mass.edu/students/classsizebyraceethnicity.aspx?orgcode=01410000&fycode=2021&orgtypecode=5&>

Student Teacher Ratio:

<https://profiles.doe.mass.edu/profiles/teacher.aspx?orgcode=01410000&orgtypecode=5&&fycode=2023>

SAT Performance: Pg.47

https://profiles.doe.mass.edu/sat/sat_perf_dist.aspx?orgcode=01410000&orgtypecode=5&

AP Performance:

https://profiles.doe.mass.edu/adv_placement/ap_perf_dist.aspx?orgcode=01410000&orgtypecode=5&

AP Participation:

https://profiles.doe.mass.edu/adv_placement/ap_part_dist.aspx?orgcode=01410000&orgtypecode=5&

In-District Per Pupil Expenditures:

<https://profiles.doe.mass.edu/profiles/finance.aspx?orgcode=01410000&orgtypecode=5&>

Teacher Salaries:

<https://profiles.doe.mass.edu/profiles/teacher.aspx?orgcode=01410000&orgtypecode=5&leftNavId=815&>

Accountability:

<https://profiles.doe.mass.edu/accountability/report/district.aspx?linkid=30&orgcode=01410000&orgtypecode=5&>

Student Attendance:

<https://profiles.doe.mass.edu/profiles/student.aspx?orgcode=01410000&orgtypecode=5&leftNavId=16817&>

Dropout Rate:

<https://profiles.doe.mass.edu/dropout/default.aspx?orgcode=01410000&orgtypecode=5&leftNavId=15627&>

Enrollment Data

Enrollment by Race/Ethnicity (2022-23)

Race	% of District	% of State
African American	2.7	9.4
Asian	1.5	7.3
Hispanic	18.0	24.2
Native American	0.1	0.2
White	74.6	54.4
Native Hawaiian, Pacific Islander	0.0	0.1
Multi-Race, Non-Hispanic	3.0	4.4

Enrollment by Gender (2022-23)

	District	State
Female	1,174	442,564
Male	1,145	469,563
Non-Binary	4	1,608
Total	2,323	913,735

Enrollment by Grade (2022-23)

	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	SP	Total
C.A. Farley	10	89	92	81	72	86	0	0	0	0	0	0	0	0	0	430
David J. Quinn Middle School	0	0	0	0	0	0	218	167	173	0	0	0	0	0	0	558
Forest Avenue Elementary	0	58	45	45	69	67	0	0	0	0	0	0	0	0	0	284
Hudson High	0	0	0	0	0	0	0	0	0	168	155	171	158	156	0	808
Mulready Elementary	20	40	35	56	39	53	0	0	0	0	0	0	0	0	0	243
District	30	187	172	182	180	206	218	167	173	168	155	171	158	156	0	2,323

Related Links:

- Enrollment by Grade
- Enrollment By Race/Gender Report
- Enrollment by Kindergarten
- Enrollment by Pre-kindergarten

For Statewide Comparison, click in the "Related Links" area and click on the appropriate report.

School and District Profiles

Teacher Salaries (2019-20)

	District		State	
	2019	2020	2019	2020
Salary Totals	\$17,905,970	\$18,565,504	\$5,814,508,358	\$6,015,589,485
Average Salary	\$78,192	\$81,072	\$82,379	\$84,638
FTE Count	229.0	229.0	70,582.6	71,074.2

Related Links:

- Teacher Salaries Report

For Hudson High School Graduating Class info, go to the HHS Website, go to "Students" on the menu and select "School Counseling". Click on "Hudson High School Profile".

https://drive.google.com/file/d/1oUL6JC_Ri1xMCcmYxmqQfOODhlgVN6Vf/view

I also email the guidance department to get a list of colleges that last year's graduating class either is planning to attend or was accepted to.

SAT Performance Report > Go to DESE Security Portal > click on Statewide Reports: [\[see below\]](#)



The screenshot shows the 'School and District Profiles' website. The header includes a logo and the title 'School and District Profiles'. Below the header is a navigation bar with links: 'Profiles Home', 'Directories', 'Statewide Reports', 'State Profile', and 'Profiles Help'. A breadcrumb trail shows 'Home > Statewide Reports >'. The 'Statewide Reports' section is expanded, showing a list of links: 'Assessment and Accountability', 'Educator Preparation', 'Educators', 'Student Enrollment and Indicators', 'Finance', 'High School and Beyond' (highlighted in yellow), and 'Curriculum Data'.

Finance

- [C70 Foundation/Spending](#) - Chapter 70 Foundation Budget and Net School Spending Trends
- [Per Pupil Expenditure](#) - Per Pupil Expenditures
- [Teacher Salaries](#) - Salary total, full time equivalent (FTE) count and average teacher salary by district.

High School and Beyond

- [Advanced Placement Participation](#) - Number of students who took one or more an Advanced Placement exam
- [Advanced Placement Performance](#) - Number of students who received each possible score on the Advanced
- [Dropout Report](#) - This report provides the percentage of Massachusetts public high school graduates who dr
- [Employment and Earnings of High School Graduates](#) - This report displays the average annual earnings by y
- [Graduates Attending Higher Ed.](#) - Graduates Attending Higher Ed.
- [Graduation Rates](#) - Percent of students who graduate with a regular high school diploma within 4 or 5 years t
- [MassCore](#) - MassCore
- [Pathways/Programs Enrollment by Grade](#) - Number of students in CTE programs, Early College, and Innovat
- [Pathways/Programs Enrollment by Race/Gender](#) - Percent of students in CTE programs, Early College, and I
- [Pathways/Programs Enrollment by Selected Population](#) - Number and percent of students in CTE programs,
- [Plans of High School Grads](#) - Plans of High School Grads
- [SAT Performance](#) - SAT Performance

On the drop down menu > choose Hudson 0141 > add current year to the SAT Performance _Master Data excel spreadsheet > update the data so that you have only five years.