



2025-2026



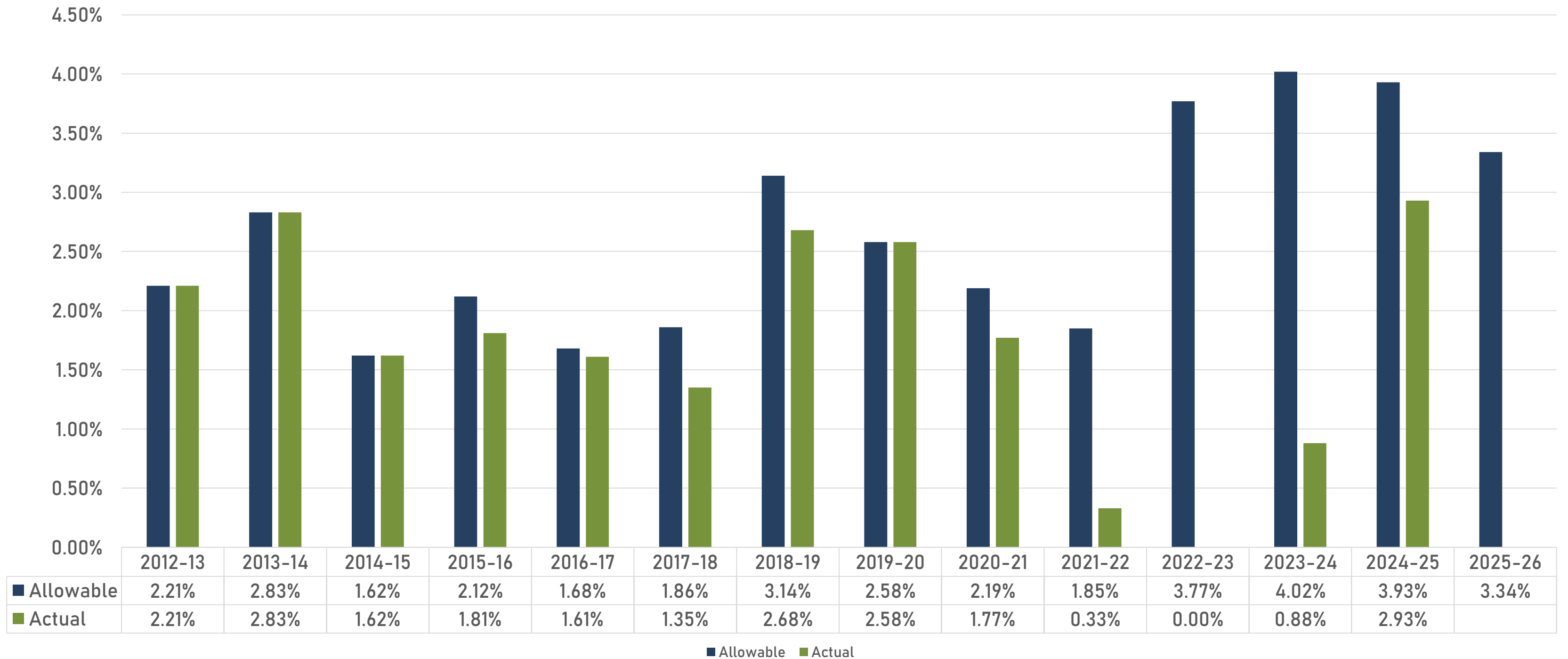
BUDGET OVERVIEW

**GENERAL SUPPORT, TRANSPORTATION, DEBT
SERVICE & INTERFUND TRANSFERS**

Huntington Union Free School District
Board of Education Meeting
Monday, March 10, 2025



LEVY INCREASE DATA SINCE TAX CAP INCEPTION



	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Budget Increase	\$ 2,821,479	\$ 2,848,455	\$ 2,907,135	\$ 2,780,367	\$ 2,705,526	\$ 3,112,960	\$ 3,599,768	\$ 3,675,452	\$ 2,449,724	\$ 3,377,687	\$ 3,652,489	\$ 3,378,748	\$ 5,930,528
Levy Increase	\$ 2,078,203	\$ 2,723,464	\$ 1,604,086	\$ 1,821,611	\$ 1,393,804	\$ 1,392,966	\$ 2,811,106	\$ 2,775,398	\$ 1,949,389	\$ 368,438	\$ -	\$ 993,362	\$ 3,331,756
Allowable Levy Increase	\$ 2,078,203	\$ 2,723,464	\$ 1,604,086	\$ 2,133,698	\$ 1,711,033	\$ 1,959,386	\$ 3,286,717	\$ 2,775,398	\$ 2,415,638	\$ 2,083,838	\$ 4,246,091	\$ 4,539,129	\$ 4,458,618

HUNTINGTON UNION FREE SCHOOL DISTRICT

2025-26 PROPERTY TAX CAP CALCULATION

	2024-2025 Approved Actual Tax Levy	\$117,043,556	
(multiply)	Tax Base Growth Factor (per ORPS)	1.0037	
		117,476,617	
(add)	2024 - 2025 Pilot	104,712	
	Total	117,581,329	
	<u>Prior Year Exclusions</u>		
(subtract)	Tort judgments greater than 5% FYE 2024/25 tax levy	0	
(subtract)	2024 - 2025 Capital Tax Levy (includes BOCES Capital expense less BOCES aid)	0	
	Adjusted Prior Year Tax Levy	117,581,329	
(multiply)	Allowable Levy Growth Factor [lesser of 2 percentage points or CPI]	2.00%	
		119,932,956	
(subtract)	2025-2026 Pilot	(105,924)	
	Total	119,827,032	
(add)	Available Carryover from 2024-2025	1,126,862	
	Tax Levy Limit	120,953,894	
	<u>Current Year Exclusions</u>		
(add)	1.) Tort judgments greater than 5% of 2025/26 Tax Levy	0	
(add)	2.) ERS contribution increase greater than 2 percentage points	0	
(add)	3.) TRS contribution increase greater than 2 percentage points	0	
(add)	4.) 2025/26 Capital Tax Levy (including debt service and BOCES Capital less BOCES and building aid)	0	
	Allowable Tax Levy prescribed by Chapter 97 of the Laws of 2011	\$120,953,894	3.34093%
	(with a simple majority vote, to be published on Budget Notice & PTRC)		
	Adopted 2024/25 Tax Levy:	\$117,043,556	\$3,910,338



This is the allowable levy limit and the percentage increase allowed without exceeding the tax cap and requiring a supermajority vote. (60% approval)

2025-2026 TAX LEVY LIMIT

Every .1% increase in the tax levy percentage is an additional \$117,044 in revenue

2025- 2026 Levy Limit Scenarios

	Actual Rate 2024-2025	Levy Limit 3.34%	Levy Limit 3.25%	Levy Limit 3.00%	Levy Limit 2.75%	Levy Limit 2.50%	Levy Limit 2.25%
Tax Levy Limit		\$120,953,894	\$120,847,472	\$120,554,863	\$120,262,254	\$119,969,645	\$119,677,036
Tax Levy Increase		\$3,910,338	\$3,803,916	\$3,511,307	\$3,218,698	\$2,926,089	\$2,633,480
Tax Rate (Per \$100 assessed value)	\$262.17	\$270.93	\$270.69	\$270.04	\$269.38	\$268.72	\$268.07
Est. Tax Rate \$ Change (Per \$100 assessed value)		\$8.76	\$8.52	\$7.87	\$7.21	\$6.55	\$5.90
Est. Tax Rate % Change		3.34%	3.25%	3.00%	2.75%	2.50%	2.25%



2024-2025

ADOPTED BUDGET REVIEW



	2023-2024 Adopted Budget	2024-2025 Adopted Budget	\$ Change	% Change
Budget	\$146,347,091	\$152,277,619	\$5,930,528	4.05%
Revenue (Other than tax levy)	32,635,291	35,234,063	2,598,772	7.96%
Tax Levy	113,711,800	117,043,556	3,331,756	2.93%
Assessed Valuation	44,872,891	44,872,891 (Projected)	-	0.00%
Tax Rate (Per \$100 assessment)	\$253.41	\$260.83	\$7.42	2.93%



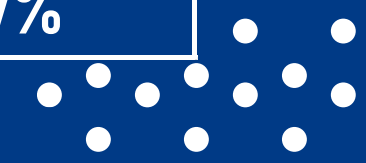


2025-2026 BUDGET DRAFT AT A GLANCE

(UTILIZING MAX COST VALUES)



	2024-2025 Adopted Budget	2025-2026 Draft Budget	\$ Change	% Change
Salaries - Contractual Obligations	\$71,497,282	\$75,625,157	\$4,127,875	5.77%
Pension & FICA Contributions	12,916,382	13,867,249	950,867	7.36%
Benefits (Health, Dental, Worker's Comp, Unemployment)	26,545,114	27,354,114	809,000	3.05%
Other Insurance (NYSIR, Cybersecurity, etc.)	1,058,750	1,164,625	105,875	10.00%
Retirement Benefits	470,000	470,000	0	0.00%
Debt Service (Includes Tax Anticipated Note Interest)	732,600	734,000	1,400	0.19%
BOCES	12,032,934	13,019,915	986,981	8.20%
Utilities	1,502,800	1,431,800	-71,000	-4.72%
Special Education	4,609,950	4,898,400	288,450	6.26%
Transportation (Contracted)	12,786,640	13,163,548	376,908	2.95%
Transfer to Funds	684,000	684,000	0	0.00%
Other (Equipment, Supplies, Conference & Travel, Software and Other Expenses)	7,441,167	7,738,609	297,442	4.00%
TOTAL	\$152,277,619	\$160,151,416	\$7,873,797	5.17%





2025-2026

BUDGET DRAFT

(UTILIZING MAX COST VALUES)



REVENUE AT A GLANCE

	2024-2025 Adopted Budget	2025-2026 Initial Draft	\$ Change	% Change
Revenue (Other than Tax Levy)	\$ 35,234,063	\$ 35,957,094	\$ 723,031	2.05%
Revenue (Tax Levy)	\$ 117,043,556	\$ 120,953,894	\$ 3,910,338	3.34%
Total Revenue	\$ 152,277,619	\$ 156,910,988	\$ 4,633,369	3.04%

DRAFT BUDGET SNAPSHOT

	2024-2025 Adopted Budget	2025-2026 Initial Draft	\$ Change	% Change
Total Expenses <i>(As of 3/10/2025)</i>	\$ 152,277,619	\$ 160,151,416	\$ 7,873,797	5.17%
Total Revenue <i>(As of 3/10/2025)</i>	\$ 152,277,619	\$ 156,910,988	\$ 4,633,369	3.04%
2025-2026 Revenue Vs. Expense	\$ -	\$ -	\$ (3,240,428)	-2.13%

BUDGET SERIES:



GENERAL SUPPORT

Board of Education	Plant Operation
District Clerk & District Meetings	Plant Maintenance
Chief School Administrator	Central Storage, Printing, Mailing
Business Administrator	Central Data Processing
Legal Services	General Insurance
Human Resources (Personnel)	School Association Dues
Public Information	BOCES Admin and Capital Costs



TRANSPORTATION

BOCES Transportation
Contracted Transportation
District Transportation Services

DEBT SERVICE & INTERFUND TRANSFERS

Debt Service
Interfund Transfers:

- School Lunch Fund
- Special Aid Fund
- Debt Service Fund
- Capital Fund



1000 SERIES

GENERAL SUPPORT



Description	2023 - 2024 Actual	2024 - 2025 Budget	2025 - 2026 Draft Budget	\$ Change	% Change	Description
Board of Education	30,660	7,200	7,200	0	0.00%	
District Clerk	39,683	36,053	36,750	697	1.93%	
District Meeting	19,369	27,000	27,000	0	0.00%	
Chief Admin Office	376,085	361,894	378,760	16,866	4.66%	Adjustment based on admin salary difference
Business Office	1,365,896	1,351,299	1,376,249	24,950	1.85%	
Auditing	121,618	159,598	161,000	1,402	0.88%	
Treasurer	40,690	39,344	42,000	2,656	6.75%	
Purchasing	10,314	10,829	10,829	0	0.00%	Waiting on BOCES cost
Legal Services	419,180	466,500	486,500	20,000	4.29%	Adjustment based on annual increase and utilization
Human Resources	375,562	405,375	444,299	38,924	9.60%	Adjustment based on admin salary difference
Records Management	0	2,500	2,500	0	0.00%	





1000 SERIES

GENERAL SUPPORT



Description	2023 - 2024 Actual	2024 - 2025 Budget	2025 - 2026 Draft Budget	\$ Change	% Change	Description
Public Information	147,429	156,028	159,932	3,904	2.50%	
Plant Operation	6,741,851	7,308,153	7,432,368	124,215	1.70%	
Plant Maintenance	3,194,938	1,441,529	1,469,079	27,550	1.91%	
Security	1,186,798	1,326,763	1,376,720	49,957	3.77%	
Central Data Processing	545,192	616,908	634,772	17,864	2.90%	
General Insurance	923,928	1,058,750	1,164,625	105,875	10.00%	Property & Casualty insurance increases
Association Dues	25,625	30,250	30,250	0	0.00%	
Judgment & Claims	84,000	N/A	N/A			
BOCES Admin & Capital	428,985	439,228	461,333	22,105	5.03%	2025-2026 BOCES Cost
TOTAL 1000	16,077,803	15,245,201	15,702,165	456,963	3.00%	





5000 SERIES TRANSPORTATION



CURRENT HUNTINGTON COACH/BEACON MOBILITY CONTRACT

- Contract extension for the 2024-2025 School Year @ CPI
- All Bus and Van home to school routes are equipped with video (visual) recording equipment
- Implementing Parent App Pilot Program in late March / early April
- Includes 44 large buses and 65 vans
- Cost is based on “packages,” each including routes associated with multiple schools

4,820 STUDENTS ELIGIBLE FOR TRANSPORT DAILY

- 8 district schools
- 31 private/parochial schools
- 24 special needs schools





5000 SERIES

TRANSPORTATION



2025-2026 SCHOOL YEAR CONTRACT EXTENSION

- Contract Extension - increase equal to the applicable CPI amount

Description	2023 - 2024 Actual	2024 - 2025 Budget	2025 - 2026 Draft Budget	\$ Change	% Change
District Trans. Services	103,249	133,453	137,210	3,757	2.82%
Contract Transportation	11,395,491	12,770,140	13,156,548	386,408	3.03%
BOCES Transportation	45,000	31,000	31,000	0	0.00%
TOTAL 5000	11,543,740	12,934,593	13,324,758	390,165	3.02%

**The anticipated 2025-26 transportation aid ratio is .396.*





9000 SERIES

DEBT SERVICE & INTERFUND TRANSFERS



DEBT SERVICE

Tax Anticipated Note (TAN) Interest Payment

- Annual short-term borrowing of \$16M
- Interest % for the 2023-2024 year was 5.25%

	2023-2024 Actual	2024-2025 Adopted Budget	2025-2026 Draft Budget	\$ Change	% Change	Description
Debt Service	583,333	500,000	500,000	0	0.00%	Interest on 2024-25 TAN 4%
Interfund Transfers						
School Lunch Fund	\$0	\$40,000	\$40,000	0	0.00%	
Special Aid Fund	254,678	394,000	394,000	0	0	\$94K is UPK and \$300K is Sp. Ed. Summer and 4201
Debt Service Fund	\$236,000	\$232,600	\$234,000	1,400	0.60%	Transfer to debt reduced (last payment)
Capital Fund	4,815,800	250,000	260,000	10,000	0	
TOTAL 9000	\$5,889,811	\$1,416,600	\$1,428,000	\$11,400	0.80%	





2025-2026

TRANSFER TO CAPITAL PLAN



The District annually plans to participate in a transfer to capital. The budgetary appropriation is \$260,000, and the district will receive aid on the projects.

❖ Possible Projects Include:

- Interior Doors at School Buildings
- ADA Accessibility
- Drainage
- Windows
- Playgrounds
- Walkways
- Water Heaters
- Electrical Panels
- And other items listed on the 5-year capital plan



2025-2026 Transfer to Capital Request

❖ Smoke Separation Doors

- Woodhull Intermediate School - \$80,000 (panic device latching hardware and door replacement and repair)
- Flower Hill Primary School - \$120,000 (2 sets)
- Jefferson Primary School - \$60,000 (1 additional set)





SNAPSHOT 1000, 5000 & 9000 SERIES



(9000 SERIES DOES NOT INCLUDE BENEFITS)

Description	2023 - 2024 Actual	2024 - 2025 Budget	2025 - 2026 Draft Budget	\$ Change	% Change
1000 SERIES TOTAL	16,077,803	15,245,201	15,702,165	456,964	3.00%
5000 SERIES TOTAL	11,543,740	12,934,593	13,324,758	390,165	3.02%
9000 SERIES TOTAL*	5,889,811	1,416,600	1,428,000	11,400	0.80%
TOTAL	33,511,354	29,596,394	30,454,923	858,529	2.90%

*** Actual expenditure includes:**

- Actual interest paid for TAN
- Actual interfund transfer amounts used
- Allocation of \$250K of Transfer to Capital
- Allocation of Proposition 2 \$4.56m (Capital Appropriation from Reserve) approved in May of 2024



2026 CAPITAL PROJECT PROPOSALS

: : : : : \$3,642,500 : : : : :

2022-2023 Building Condition Survey Priority List

Primary and Intermediate Buildings – Interior Doors Kitchen Tray Pass (Fire alarm)

- \$120,000

Huntington High School – Enclosure of Stairs and Smoke Separations at the 1st and 2nd floor

- \$472,500

Huntington High School – Interior Rated Walls at Offices/Rooms that are not Fire Rated

- \$150,000

Flower Hill, Southdown & Washington – Stage Egress and Proper Fire Rated Walls (Jefferson was already completed)

- \$300,000

Project Continuations

Jack Abrams STEM – Roof Phase IV (Final portion)

- \$1,000,000

Facility Upgrade Considerations

Huntington High School – Outside Field Bathrooms

- \$1,600,000

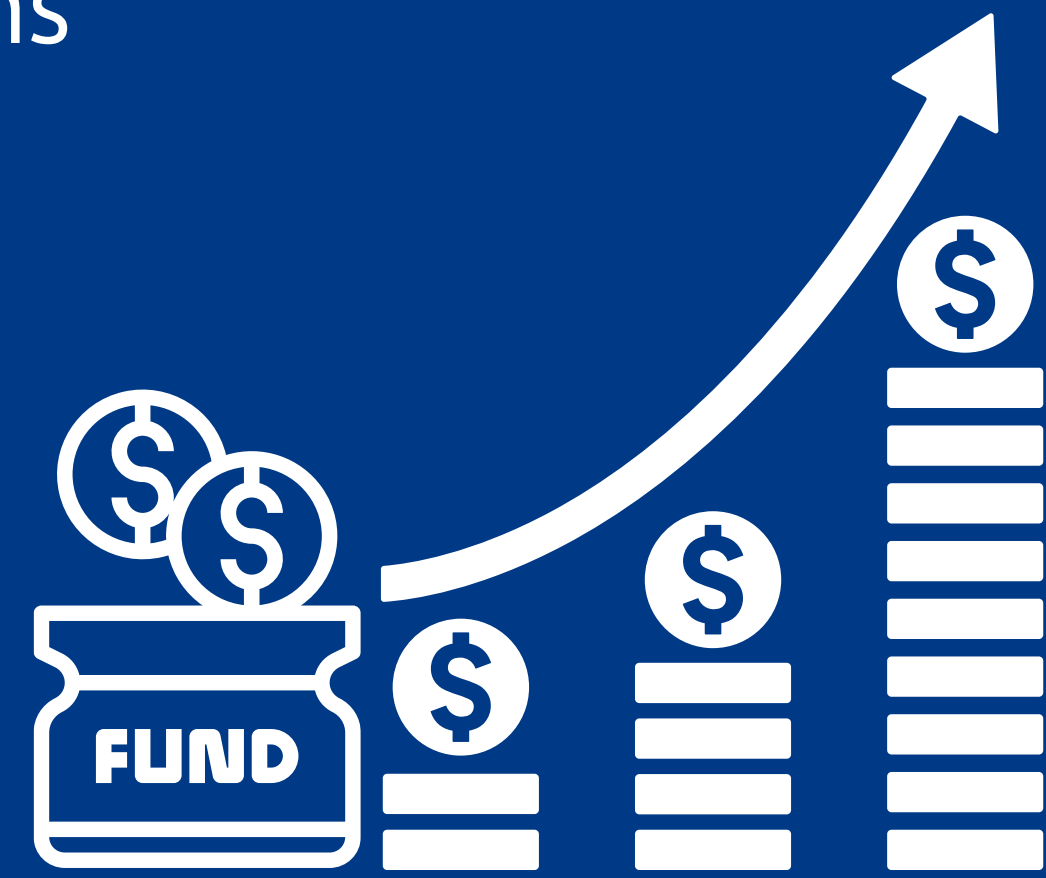




NEW BUILDING IMPROVEMENT FUND

2025 Building Improvement Fund

- New capital reserve fund/account (prior funds have reached or approaching their cumulative contribution limits)
- Monies may be used only for capital/facility project work
- Funding sources = budget surplus and/or appropriations
- Funding has no impact on tax levy or tax rate
- \$15,000,000 cumulative contribution limit
- Ten (10) – year maximum term



BALLOT PROPOSITIONS



PROPOSITION #1

2025-2026 Budget

PROPOSITION #2

\$3,642,500

Capital Reserve Appropriations:

- Voters must approve the release of monies already situated in capital reserve funds
- No additional impact on tax levy or tax rate

PROPOSITION #3

Seeks establishing a new capital reserve fund, the 2025 Building Improvement Fund.

- Probable term of ten years
- Funded in an ultimate amount of \$15 million
 - The purpose of the fund is to cover costs in whole or in part related to capital improvements to the district's facilities
- No additional impact on tax levy or tax rate



2025-2026

BUDGET TIMELINE



~~February 10, 2025 - Tax Levy Limit and Capital Project Presentation~~

March 10, 2025 – Budget Presentation (General Support, Transportation, Debt Service & Interfund Transfers)

March 25, 2025 – Budget Presentation (Employee Benefits & Instructional Staff)

April 7, 2025 – Budget Presentation (Revenues & Budget Overview)

April 22, 2025 – HUFSD Budget Adoption/Property Tax Report Card Adoption

