



2025-2026

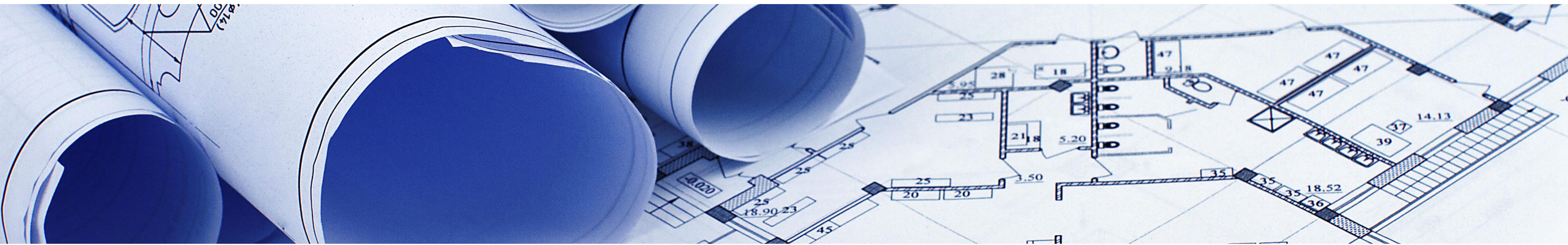


BUDGET OVERVIEW

INSTRUCTIONAL STAFFING, EMPLOYEE BENEFITS AND CAPITAL PROJECT RECOMMENDATIONS

Huntington Union Free School District
Board of Education Meeting
Tuesday, March 25, 2025





2025-2026 STAFFING ANALYSIS



CURRENT

2024-2025 staffing numbers
across buildings and
departments

ENROLLMENT

Review of current and projected
enrollment to assist in projected
staffing recommendations

PROJECTIONS

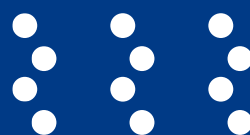
Projected/proposed staffing
based on current staffing and
projected enrollment needs

STAFFING ANALYSIS



ELEMENTARY STAFFING PROJECTIONS

- Projections based on March enrollments
- Enrollment projections/grade-level sections will be reviewed into the summer
- Elementary class placement will be posted and sent home in August





FLOWER HILL PRIMARY SCHOOL



CURRENT (2024-2025)					
Grade	Gen. Ed. Enrollment	Dual Lang. Enrollment	Gen. Ed. Sections	Dual Lang. Sections	Gen. Ed. / Dual Lang. Average Class Size
K	33	22	2	1	16.5/22
1	50	21	3	1	16.6/21
2	40	18	2	1	20/18
3	49	21	2	1	24.5/21
Totals	172	82	9	4	Total sections = 13
PROJECTION (2025-2026)					
Grade	Gen. Ed. Enrollment	Dual Lang. Enrollment	Gen. Ed. Sections	Dual Lang. Sections	Gen Ed. / Dual Lang. Average Class Size
K	45	22	2	1	22.5/22
1	33	22	2	1	16.5/22
2	50	21	3	1	16.6/21
3	40	18	2	1	20/18
Totals	168	83	9	4	Total sections = 13
CHANGE = 0					





CURRENT (2024-2025)					
Grade	Gen. Ed. Enrollment	Dual Lang. Enrollment	Gen. Ed. Sections	Dual Lang. Sections	Gen. Ed. / Dual Lang. Average Class Size
K	51	22	3	1	17/22
1	46	22	2	1	23/22
2	50	21	3	1	16.6/21
3	48	21	2	1	24/21
Totals	195	86	10	4	Total sections = 14
PROJECTION (2025-2026)					
Grade	Gen. Ed. Enrollment	Dual Lang. Enrollment	Gen. Ed. Sections	Dual Lang. Sections	Gen Ed. / Dual Lang. Average Class Size
K	40	44	2	2	20/22
1	51	22	3	1	17/22
2	46	22	2	1	23/22
3	50	21	3	1	16.6/21
Totals	187	109	10	5	Total sections = 15
CHANGE = +1					





CURRENT (2024-2025)					
Grade	Gen. Ed. Enrollment	Dual Lang. Enrollment	Gen. Ed. Sections	Dual Lang. Sections	Gen. Ed. / Dual Lang. Average Class Size
K	36	16	2	1	18/16
1	42	17	2	1	21/17
2	42	22	2	1	21/22
3	48	23	3	1	16/23
Totals	168	78	9	4	Total sections = 13
PROJECTION (2025-2026)					
Grade	Gen. Ed. Enrollment	Dual Lang. Enrollment	Gen. Ed. Sections	Dual Lang. Sections	Gen Ed. / Dual Lang. Average Class Size
K	40	22	2	1	20/22
1	36	16	2	1	18/16
2	42	17	2	1	21/17
3	42	22	2	1	21/22
Totals	160	77	8	4	Total sections = 12
CHANGE = -1					



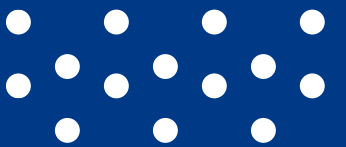


CURRENT (2024-2025)					
Grade	Gen. Ed. Enrollment	Dual Lang. Enrollment	Gen. Ed. Sections	Dual Lang. Sections	Gen. Ed. / Dual Lang. Average Class Size
K	65	21	3	1	21.6/21
1	52	20	3	1	17.3/20
2	70	19	4	1	17.5/19
3	62	22	3	1	20.6/22
Totals	249	82	13	4	Total sections = 17
PROJECTION (2025-2026)					
Grade	Gen. Ed. Enrollment	Dual Lang. Enrollment	Gen. Ed. Sections	Dual Lang. Sections	Gen Ed. / Dual Lang. Average Class Size
K	40	44	2	2	20/22
1	65	21	3	1	21.6/21
2	52	20	3	1	17.3/20
3	70	19	3	1	23.3/19
Totals	227	104	11	5	Total sections = 16
CHANGE = -1					



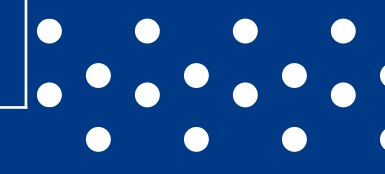


CURRENT (2024-2025)					
Grade	Gen. Ed. Enrollment	Dual Lang. Enrollment	Gen. Ed. Sections	Dual Lang. Sections	Gen. Ed. / Dual Lang. Average Class Size
4	148	0	6	0	24.6
5	140	0	6	0	23.3
6	128	0	6	0	21.3
Totals	416	0	18	0	Total sections = 18
PROJECTION (2025-2026)					
Grade	Gen. Ed. Enrollment	Dual Lang. Enrollment	Gen. Ed. Sections	Dual Lang. Sections	Gen. Ed. / Dual Lang. Average Class Size
4	100	44	4	2	25/22
5	148	0	6	0	24.6
6	140	0	6	0	23.3
Totals	388	44	16	2	Total sections = 18
CHANGE = 0					





CURRENT (2024-2025)					
Grade	Gen. Ed. Enrollment	Dual Lang. Enrollment	Gen. Ed. Sections	Dual Lang. Sections	Gen. Ed. / Dual Lang. Average Class Size
4	74	69	3	3	24.6/23
5	67	70	3	3	22.3/23.3
6	129	N/A	6	N/A	21.5
Totals	270	139	12	6	Total sections = 18
PROJECTION (2025-2026)					
Grade	Gen. Ed. Enrollment	Dual Lang. Enrollment	Gen. Ed. Sections	Dual Lang. Sections	Gen. Ed. / Dual Lang. Average Class Size
4	100	44	4	2	25/22
5	74	69	3	3	24.6/23
6	137	N/A	6	N/A	22.8
Totals	311	113	13	5	Total sections = 18
CHANGE = 0					

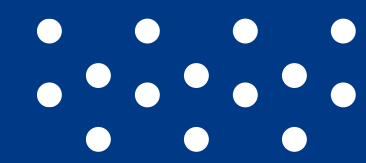


ELEMENTARY STAFFING PROJECTIONS STAFFING ANALYSIS



Classroom Teacher Summary

School	Current Staff	Projected Staff	Change
Flower Hill	13	13	0
Jefferson	14	15	+1
Southdown	13	12	-1
Washington	17	16	-1
JA STEM Magnet	18	18	0
Woodhull	18	18	0
NET CHANGE: -1			

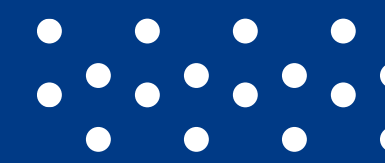


ELEMENTARY STAFFING PROJECTIONS STAFFING ANALYSIS



Integrated Co-teacher Summary

School	Current Staff	Projected Staff	Change
Flower Hill	2	2	0
Jefferson	2	2	0
Southdown	2	2	0
Washington	2	2	0
JA STEM Magnet	6	5	-1
Woodhull	4	3	-1
NET CHANGE: -2			

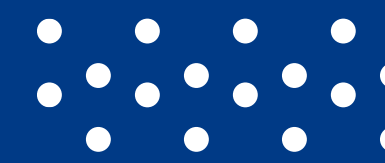


ELEMENTARY STAFFING PROJECTIONS STAFFING ANALYSIS



Special Class Teacher Summary

School	Current Staff	Projected Staff	Change
Flower Hill	2	2	0
Jefferson	2	2	0
Southdown	2	3	+1
Washington	1	1	0
JA STEM Magnet	3	3	0
Woodhull	4	3	+1
NET CHANGE: +2			





ELEMENTARY STAFFING PROJECTIONS

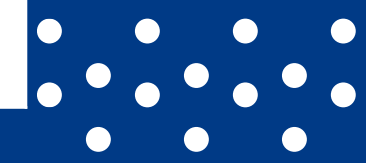
STAFFING ANALYSIS



Other Elementary

Subject	FTE	+/-	Subject	FTE	+/-
Art	3.3	-0.1	Music	10.0	0.0
ENL	16.0	0.0	Physical Education	10.1	0.0
FLEX/WL	1.8	0.0	Psychologist	6.6	0.0
Guidance	1.0	0.0	Reading	14.0	0.0
Health	1.2	0.0	Reading- Wilsons	2.0	0.0
Innovation Lab	1.0	0.0	SEARCH	1.0	0.0
Learners Who Lead	1.0	+0.4	Social Worker	4.6	+1.0
Library	6.0	0.0	Speech	11.9	+1.0
Mathematics	11.2	-1.0	Student Support (Dean)	2.0	0.0

NET CHANGE: +1.3





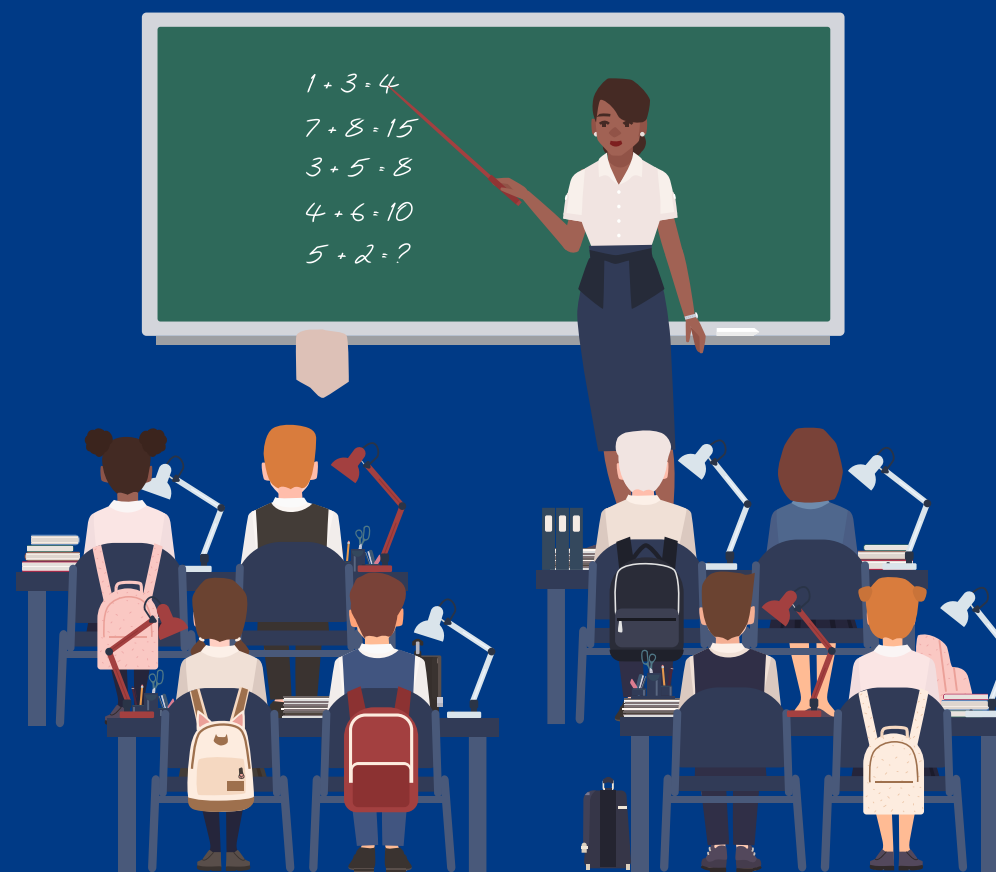
2025-2026

STAFFING ANALYSIS



SECONDARY STAFFING PROJECTIONS

- Projections based on March course registrations
- Projections will be updated as warranted, with limited changes to section counts



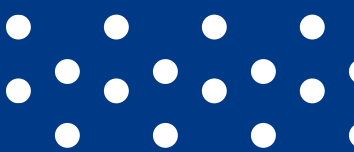


ENROLLMENT

FINLEY MIDDLE SCHOOL



Grade	Current	Projected	Change
7	293	267	-26
8	290	293	+3
TOTAL	583	560	-23



ENROLLMENT HUNTINGTON HIGH SCHOOL



Grade	Current	Projected	Change
9	331	290	-41
10	354	331	-23
11	337	354	+17
12	336	337	+1
TOTAL	1,358	1,312	-46





SECONDARY STAFFING PROJECTIONS STAFFING ANALYSIS



Subject	MS +/-	HS +/-	Change	Subject	MS +/-	HS +/-	Change
Art	-0.2	+0.2	0.0	Music	0.0	0.0	0.0
Business	0.0	0.0	0.0	Phys. Ed.	0.0	+1.0	+1.0
English	0.0	0.0	0.0	Reading	0.0	0.0	0.0
ENL/BL	0.0	0.0	0.0	Science	0.0	-1.0	-1.0
FACS	0.0	0.0	0.0	Social Studies	+0.2	-0.2	0.0
Guidance	0.0	0.0	0.0	Special Education	0.0	+0.2	+0.2
Health	0.0	0.0	0.0	Student Support	0.0	0.0	0.0
Library	0.0	0.0	0.0	Technology	-0.2	0.0	-0.2
Math	0.0	+1.0	+1.0	World Languages	0.0	0.0	0.0

NET CHANGE = +1.0



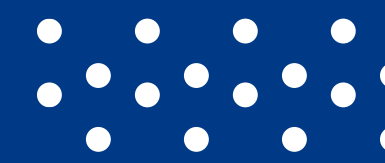


SECONDARY STAFFING PROJECTIONS STAFFING ANALYSIS



Secondary Teacher Summary

School	Current Staff	Projected Staff	Change
Finley MS	75.4	75.2	-0.2
Huntington HS	130	131.2	+1.2
NET CHANGE: +1.0			

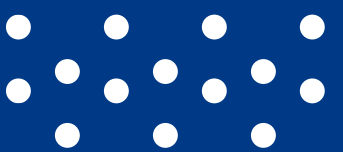




NON-INSTRUCTIONAL STAFFING ANALYSIS



Position	Current	Projected	+/-
Aides	107	107	0
Buildings & Grounds	53	53	0
12 Mo. Clerical	31	31	0
10 Mo. Clerical	27	27	0
Food Service Workers	39	39	0
Monitors	26	26	0
Non-contractual Staff	18	18	0
Nurses	10	10	0
Security Staff	28	28	0
Study Hall/Hallway Asst.	3	3	0
Teaching Assistants	24	25	+1
Technicians	3	3	0



2025-2026

SUMMARY OF PROPOSED STAFFING CHANGES

ELEMENTARY STAFF = +0.3

- Classroom Teachers -1.0
- Special Program Teachers 0.0
- Other Elementary Teachers +1.3

SECONDARY STAFF = +1.0

- Finley Middle School -0.2
- Huntington High School +1.2

NON-INSTRUCTIONAL STAFF = +1.0

- Teaching Assistant +1.0

NOTE: Budget includes 2.0 contingent teaching positions, 5.0 aide positions

BUDGET SERIES:



CURRICULUM & INSTRUCTION

Curriculum Development
Supervision
Supervision - Adult Education
In-Service Training
Teaching Regular School
Programs for Students with
Disabilities
Occupational Education
Teaching - Adult Education
Teaching - Special Schools

School Library & Audiovisual
Computer-Assisted Instruction
Attendance
Guidance Services
Health Services
Psychological Services
Social Work Services
Co-curricular Activities
Interscholastic Athletics

BENEFITS

Retirement Contributions - ERS/TRS
Social Security
Workers Compensation
Life Insurance
Unemployment Insurance
Long Term Disability
Health & Dental Insurance





2000 SERIES CURRICULUM & INSTRUCTION



	2023-24 Actual	2024-2025 Adopted	2025-2026 Draft	\$ Change	% Change	Description
Curriculum Development & Supervision	\$2,189,711	\$2,214,566	\$2,280,094	\$65,528	2.96%	Contractual obligations
Supervision	3,516,448	3,669,877	3,773,942	104,065	2.84%	Contractual obligations
Supervision - Adult Education	26,157	24,000	27,500	3,500	14.58%	Adjustment due to actual expenditures
Research/Planning/Development	130,257	137,508	149,147	11,639	8.46%	Adjustment due to actual expenditures
In-Service Training	49,125	37,900	42,426	4,526	11.94%	BOCES (cross-contract)
Teaching – Regular School	38,575,800	41,277,972	42,144,735	866,763	2.10%	Contractual obligations, and staffing request
Students with Disabilities	21,613,377	23,943,832	26,049,038	2,105,206	8.79%	Increase in contractual services, contractual obligations, and tuition estimates
Occupational Education	1,513,136	1,537,602	2,175,211	637,609	41.47%	Contractual obligations & BOCES (career tech) increase
Teaching – Adult Education	20,457	31,080	30,776	(304)	-0.98%	
Teaching – Summer School	493,468	619,820	683,500	63,680	10.27%	BOCES summer services
School Library & Audiovisual	838,272	866,275	913,159	46,884	5.41%	Contractual obligations and makerspace supplies
Computer-Assisted Instruction	3,131,889	2,628,222	2,760,541	132,319	5.03%	Software requests and BOCES increase
Attendance	447,726	465,217	489,214	23,997	5.16%	Contractual obligations
Guidance Services	1,562,672	1,563,253	1,539,316	(23,937)	-1.53%	Staff retirement and contractual obligations
Health Services	904,575	1,092,884	1,120,719	27,835	2.55%	Contractual obligations
Psychological Services	632,743	588,386	655,074	66,688	11.33%	Salary code adjustment
Social Work Services	469,521	483,707	565,747	82,040	16.96%	Contractual obligations & social worker request
Co-Curricular	377,621	456,506	472,478	15,972	3.50%	Contractual obligations
Interscholastic Athletics	1,320,469	1,111,122	1,168,370	57,248	5.15%	Contractual obligations, services and supplies
TOTAL 2000	\$77,813,424	\$82,749,729	\$87,040,987	\$4,291,258	5.19%	





9000 SERIES

EMPLOYEE BENEFITS



	2023-2024 Actual	2024-25 Adopted Budget	2025-2026 Draft 3/10/25	2024-2025 Draft 3/25/25	\$ Change	% Change	Description
NYSERS	\$1,557,024	\$2,060,379	\$2,422,094	\$2,322,094	\$261,715	12.70%	Estimate per ERS bill
NYSTRS	5,440,045	5,507,102	5,724,887	5,607,291	100,189	1.82%	2025-2026 Est. 9.59%
Social Security	5,305,194	5,348,901	5,720,268	5,570,267	221,366	4.14%	7.65% of projected salaries
Workers' Compensation	663,141	740,000	790,000	740,000	0	0.00%	
Life Insurance	133,185	142,437	151,437	151,437	9,000	6.32%	Anticipated increase in life insurance
Unemployment Insurance	8,432	50,000	50,000	50,000	0	0.00%	
Disability Insurance	27,828	40,000	40,000	40,000	0	0.00%	
Health Insurance	22,576,378	24,972,677	25,722,677	25,842,677	870,000	3.48%	Anticipated NYSHIP increase
Dental Insurance	468,859	600,000	600,000	600,000	0	0.00%	
Other Benefits	244,843	470,000	470,000	470,000	0	0%	
TOTAL 9000	\$36,424,929	\$39,931,496	\$41,691,363	\$41,393,766	\$1,462,270	3.66%	





BUDGET CHANGES

ADJUSTMENTS +/-

SINCE MARCH 10, 2025



Expenditure Area	Adjustment Amount	Additional Information
Athletics Uniform Request	\$ (100,000)	Removed request
BOCES	\$ 309,761	Special education placements, career tech and LISHA
Contractual Reduction	\$ (109,858)	Removal of beautification and QTEL
Equipment	\$ (71,580)	10% reduction to all equipment codes
ERS	\$ (100,000)	Based on ERS anticipated salaries
Health Insurance	\$ 120,000	Cover benefits for staffing request
Interfund Transfer (Food Service)	\$ (40,000)	CEP and healthy fund balance transfer should not be necessary
Salaries	\$ (1,886,208)	Retirements and positions reviewed
Social Security	\$ (150,000)	Change based on salary review
Special Education Contractual & Tuition	\$ 938,860	Increase in contractual services and student placements
Supplies (10% reduction)	\$ (151,044)	10% reduction to all supplies codes
Transportation	\$ (200,000)	Transportation cost reviewed
TRS	\$ (117,596)	Based on TRS anticipated salaries
Workers' Compensation	\$ (50,000)	Benefits reviewed
Total Changes to Expenditures	\$ (1,607,665)	
Revenue Area	Adjustment Amount	Additional Information
Expense Driven Aids	\$ 193,367	High Cost, Private Excess Cost, and Transportation aid review
Chapter Tuition Aid	\$ 175,000	Special education program placement revenue
Total Changes to Revenue	\$ 368,367	





2025-2026

BUDGET DRAFT

(1st vs. 2nd Draft Budget Progression)



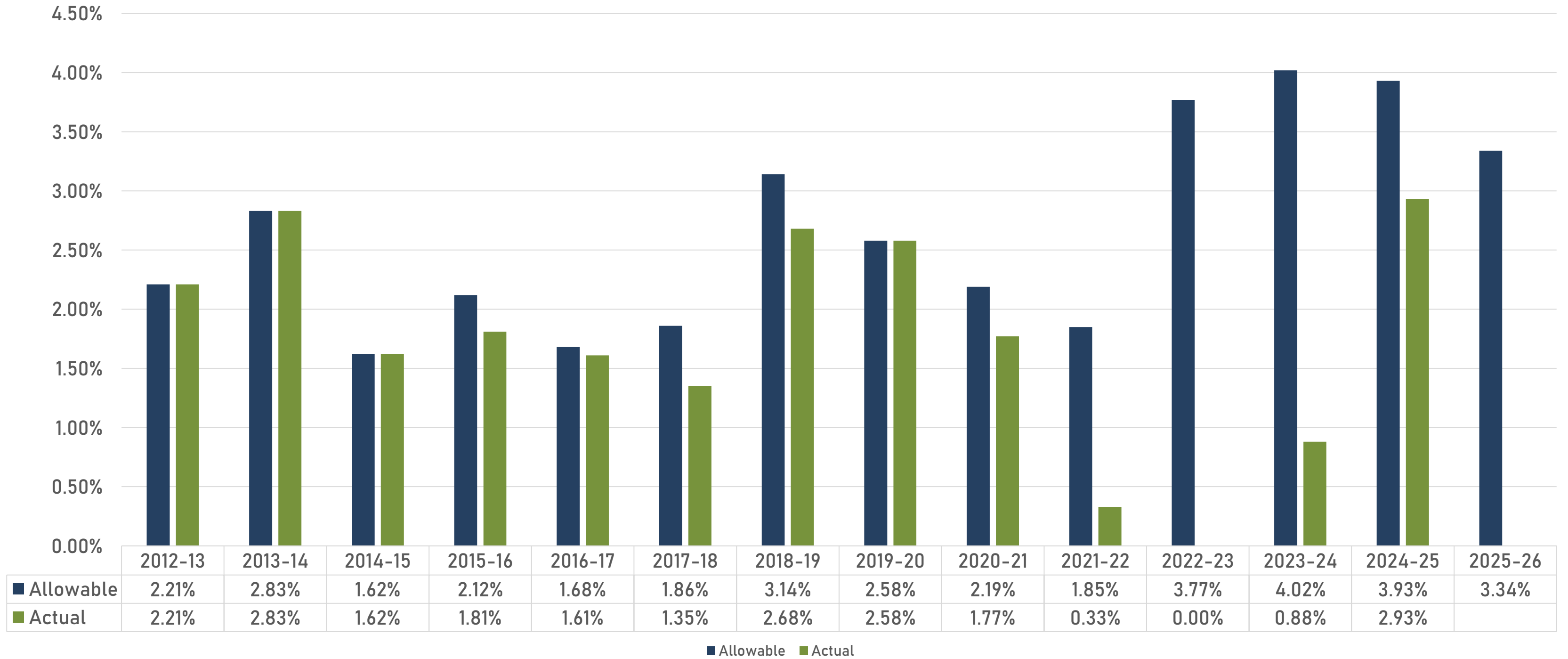
REVENUE AT A GLANCE

	2024-2025 Adopted Budget	2025-2026 1st Draft 3/10/2025	2025-2026 2nd Draft 3/25/2025	\$ Change
Revenue (Other than Tax Levy)	\$ 35,234,063	\$ 35,957,094	\$ 36,325,461	\$ 368,367
Revenue (Tax Levy)	\$ 117,043,556	\$ 120,953,894	\$ 120,953,894	\$ -
Total Revenue	\$ 152,277,619	\$ 156,910,988	\$ 157,279,355	\$ 368,367

DRAFT BUDGET SNAPSHOT

	2024-2025 Adopted Budget	2025-2026 1st Draft 3/10/2025	2025-2026 2nd Draft 3/25/2025	\$ Change
Total Expenses	\$ 152,277,619	\$ 160,151,416	\$ 158,543,751	\$ (1,607,665)
Total Revenue	\$ 152,277,619	\$ 156,910,988	\$ 157,279,355	\$ 368,367
2025-2026 Revenue vs. Expense	\$ -	\$ (3,240,428)	\$ (1,264,396)	
Draft Budget vs. Adopted Budget		5.17%	4.11%	

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

2025-2026 TAX LEVY LIMIT

Every .1% increase in the tax levy percentage equates to 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%
Tax Levy Limit		\$120,953,894	\$120,847,472	\$120,554,863	\$120,262,254
Tax Levy Increase		\$3,910,338	\$3,803,916	\$3,511,307	\$3,218,698
Tax Rate (Per \$100 assessed value)	\$262.17	\$270.93	\$270.69	\$270.04	\$269.38
Est. Tax Rate \$ Change (Per \$100 assessed value)		\$8.76	\$8.52	\$7.87	\$7.21
Est. Tax Rate % Change		3.34%	3.25%	3.00%	2.75%



MULTI-YEAR REVIEW FUND/RESERVE BALANCES



FUND/RESERVE	6/30/2023 BALANCE	6/30/2024 BALANCE	3/1/2025* BALANCE	6/30/2025** BALANCE	Explanation of Anticipation
Unassigned: Fund Balance	\$5,853,886	\$5,846,648	\$5,846,648	\$6,349,750	4% of general fund budget
Employee Benefits Reserve (EBALR)	6,548,650	6,368,347	\$6,558,347	6,426,016	Use of \$132,331 toward EBALR Contribution if necessary, replenish if possible
Retirement Contribution Reserve (ERS)	5,513,760	5,722,874	\$5,872,874	5,550,798	Use of \$322,076 toward ERS Retirement Contribution if necessary, replenish if possible
Retirement Contribution Sub-Reserve (TRS)	2,228,939	3,064,253	\$3,119,253	2,856,885	Use of \$262,368 toward TRS Retirement Contribution if necessary, replenish if possible
Unemployment Insurance Reserve	177,191	184,234	\$184,234	184,234	Depends on recommendation of external auditors
Workers' Compensation Reserve	2,566,962	2,927,049	\$3,005,049	2,664,173	Use of \$340,876 toward Workers' Compensation if necessary, replenish if possible
TOTAL	\$22,889,388	\$24,113,405	\$24,586,405	\$24,031,856	
Capital Reserve Funds (2022)	5,014,348	3,685,809	3,905,809	263,309	Use \$3.64M towards May 2025 Capital Projects and replenish with available funds
Designated: Fund Balance for Subsequent Year's Expenditures	600,000	1,400,000	1,400,000	1,400,000	Amount assumed for appropriated fund balance in subsequent year's budget
Unappropriated: Fund Balance (Encumbrances)	3,416,860	1,687,749	1,687,749	N/A	Depends on encumbrances at year end

* 3/1/2025 Includes estimates of interest

** 6/30/2025 Balances are subject to change based on the year-end financial review and accrued interest



2026 CAPITAL PROJECT PROPOSALS

• • • • • : **\$3,642,500** : • • • • •

2022-2023 Building Condition Survey Priority List

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

- \$300,000

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

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



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 (BOE, Central Administration, Transportation, Debt Service & Fund Transfer)~~

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

