



HUNTINGTON UFSD

2025 Long-Range Financial Plan
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District Summary

The Huntington Union Free School District (HUFSD) is a diverse and vibrant educational community committed to nurturing the whole child academically, socially, and emotionally. The district serves approximately 3,896 students across eight school buildings:

- Primary Schools: Flower Hill, Jefferson, Southdown, and Washington
- Intermediate Schools: Jack Abrams STEM Magnet School and Woodhull Intermediate
- Secondary Schools: J. Taylor Finley Middle School and Huntington High School

Governed by a dedicated seven-member Board of Education, the district is intentional in fostering continuous improvement, innovation, and equity across all schools.

HUFSD's mission and vision are rooted in the core values of excellence, children first, collaboration, compassion, equity, integrity, and respect. These principles guide all decision-making processes and help ensure a supportive, inclusive environment in which every student is empowered to thrive.

Purpose of Long-Range Financial Planning

Long-range financial planning is essential for school districts to effectively manage resources, enhance educational outcomes, and ensure long-term financial stability. This strategic process enables the Huntington Union Free School District to maintain sustainability while aligning fiscal decisions with the district's educational mission.

By developing a comprehensive five-year financial plan, the district is able to:

- Create strategic alignment between financial resources and instructional priorities
- Promote predictability and stability by projecting future revenues, expenditures, and financial trends
- Anticipate challenges and opportunities, enabling proactive rather than reactive decision-making
- Prioritize resource allocation based on evolving district needs, strategic goals, and community feedback

Ultimately, this plan provides a transparent, data-informed framework for long-term fiscal responsibility, ensuring that every dollar supports student success and well-being.



Enrollment

Enrollment in the Huntington Union Free School District is a critical factor in both short- and long-term decision making. It serves as a foundational driver of budget planning, resource allocation, staffing decisions, and facility usage. As such, enrollment is continuously monitored and analyzed to inform district strategies.

Student enrollment impacts several key operational and financial areas:

Funding allocations from New York State and the US Department of Education

Enrollment directly influences the level of aid received from New York State and the U.S. Department of Education. Many funding formulas are enrollment-based, meaning that increases or decreases in student population have a proportional effect on district revenue.

Staffing Levels

The number of students enrolled determines the staffing needs for classroom teachers, administrators, counselors, and support staff. Enrollment fluctuations may necessitate the addition or reduction of personnel to maintain educational quality and fiscal responsibility.

Class Size

Maintaining optimal class sizes is dependent on enrollment trends. Lower student-to-teacher ratios generally lead to improved academic outcomes, while higher ratios may affect instructional effectiveness and individualized support.

Programmatic Offerings

Enrollment size and student interests influence the scope of academic programs, electives, and extracurricular offerings. Larger or more diverse student populations may support expanded or specialized programming in areas such as STEM, the arts, and athletics.

Long-range capital improvements

Enrollment projections inform decisions regarding school capacity, building utilization, and future capital improvements. Accurate forecasting helps the district ensure that facilities are appropriately sized and equipped to meet student needs.

Monitoring enrollment trends is essential for maintaining a high-quality, equitable education system while ensuring the efficient and strategic use of district resources.



Enrollment History

Over the past five years, the Huntington Union Free School District has remained steadfast in its commitment to maintaining and expanding student programming, despite fluctuations in enrollment. As student needs and interests have evolved, the District has responded with targeted supports, enrichment opportunities, and innovative academic pathways designed to meet learners where they are.

However, from the 2019–20 school year through the 2024–25 school year, Huntington UFSD has experienced a gradual but steady decline in student enrollment. This trend is consistent with broader patterns observed across New York State.

School Year	Total Enrollment	Year-over-Year Change
2019–2020	4,452	—
2020–2021	4,566	114
2021–2022	4,482	–84
2022–2023	4,390	–92
2023–2024	4,187	–203
2024–2025	4,045	–142

Over this period, total enrollment declined by approximately 9.1%, a trend consistent with broader demographic shifts across Long Island and the state.

Several key factors have contributed to this decline, including:

- Lower regional birth rates, resulting in fewer school-age children entering the system
- Migration of families from Long Island and similar suburban communities to other states, largely driven by the high cost of living and housing affordability challenges
- Housing market shifts, including increased property values and limited inventory, make it more difficult for young families to purchase homes within the district
- Broader economic and demographic changes impacting enrollment across the state

Despite these challenges, Huntington UFSD has remained proactive in ensuring that staffing levels, program offerings, and facility utilization remain aligned with student enrollment trends.



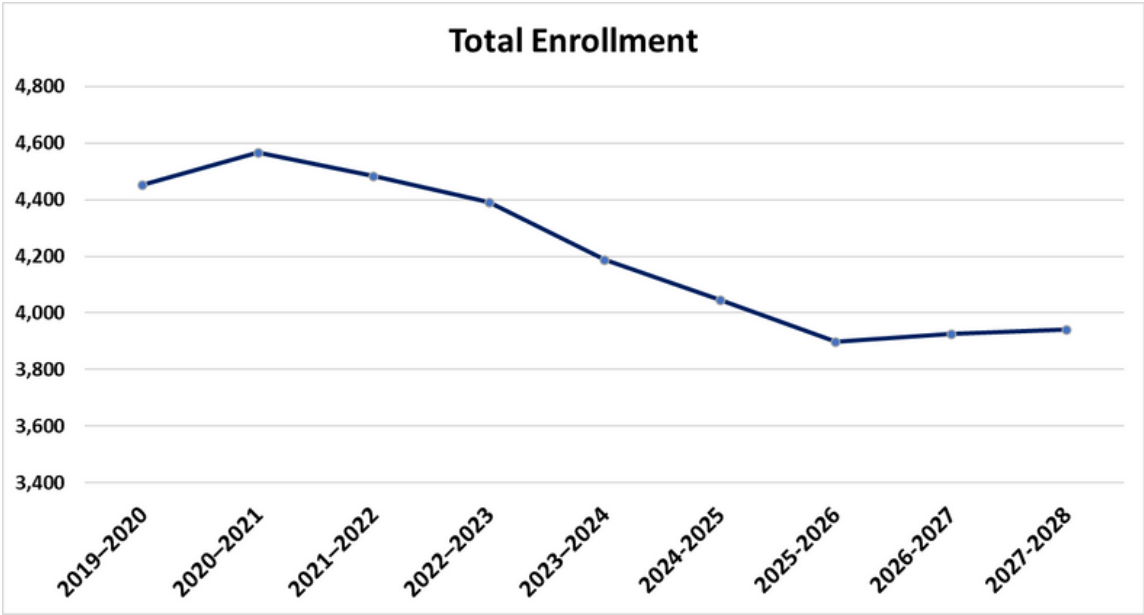
Enrollment Projection

The enrollment projections for Huntington Union Free School District are based on a combination of live birth rate data obtained from the New York State Department of Health and a four-year cohort survival rate average. This methodology provides a reliable forecast of future student populations by analyzing the progression of student groups as they advance through grade levels.

Live birth rate data specific to the District's zip codes (11743 and 11746) serves as the foundation for estimating future kindergarten enrollment, which then informs projections at each subsequent grade level.

Preliminary projections indicate a continued gradual decline in overall enrollment, consistent with trends observed in recent years. However, minor enrollment increases are anticipated in school years 2026–27 and 2027–28, based on upticks in birth rates and improved cohort retention patterns.

These enrollment fluctuations are expected to impact the amount of Foundation Aid and other state aid allocated to the district. As such, the projections have been carefully integrated into the district’s long-range revenue assumptions to support prudent financial planning and sustainability.



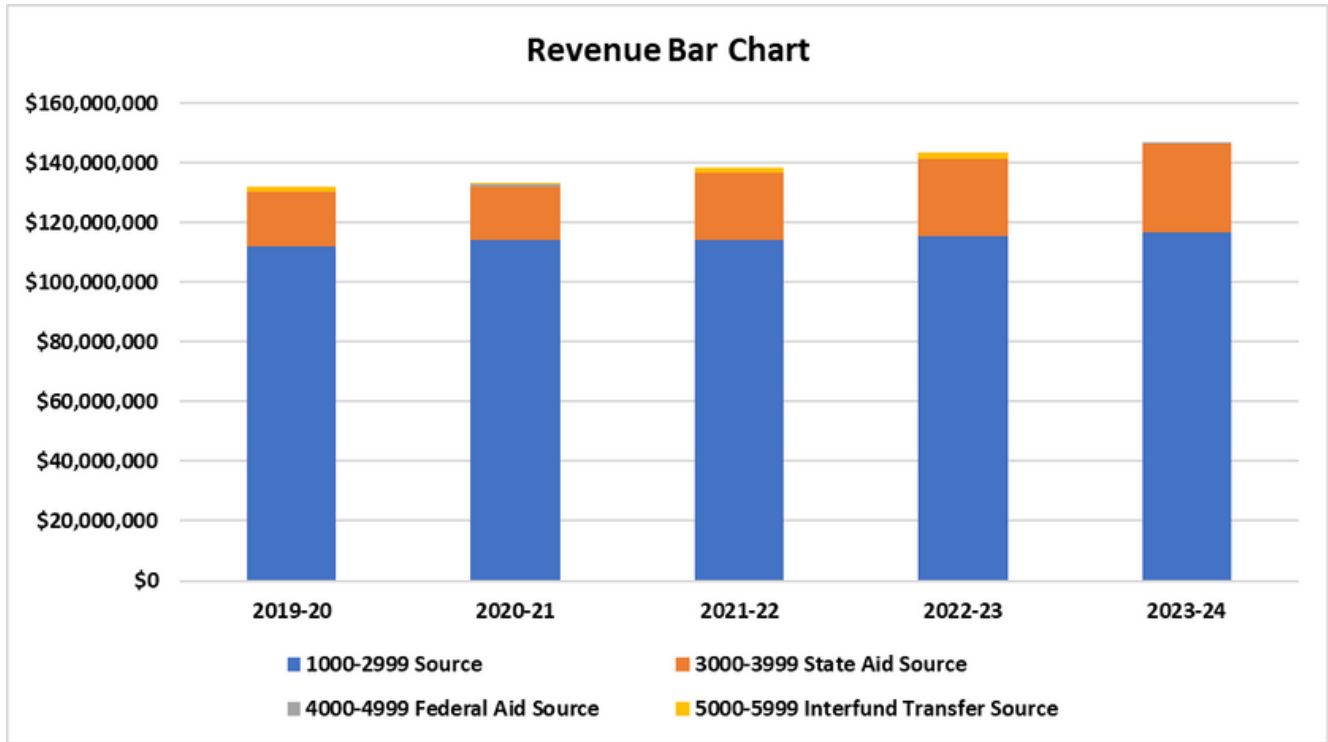


Revenue History

The chart below outlines the historical revenue sources for Huntington Union Free School District. Like most public school districts in New York State, the majority of annual operating revenue is derived from local sources, primarily through the property tax levy.

Primary Revenue Sources:

- Local Revenue (Property Tax Levy)
- State Aid (Including Foundation Aid, Expense-based Aids, and Categorical Aids)
- Federal Aid (Title programs, stimulus funding where applicable)
- Miscellaneous Revenues (e.g., interest earnings, tuition, facility rentals)



Between the 2021–22 and 2023–24 school years, Foundation Aid increased by approximately \$4.7 million, representing an 18.3% increase in total State Aid. This substantial growth strengthened the District’s ability to sustain instructional programs, address deferred capital needs, and maintain reserves.

As pandemic-related federal funding sources such as the Elementary and Secondary School Emergency Relief (ESSER) and American Rescue Plan (ARP) grants sunset, the District received only a modest \$700,000 increase in Foundation Aid for the 2024–25 school year. Looking ahead, little to no growth in State Aid is anticipated from 2025–26 onward. The expiration of these temporary funding streams reinforces the importance of conservative budgeting and long-range planning to prevent structural imbalances in future budgets.



Expenditure History

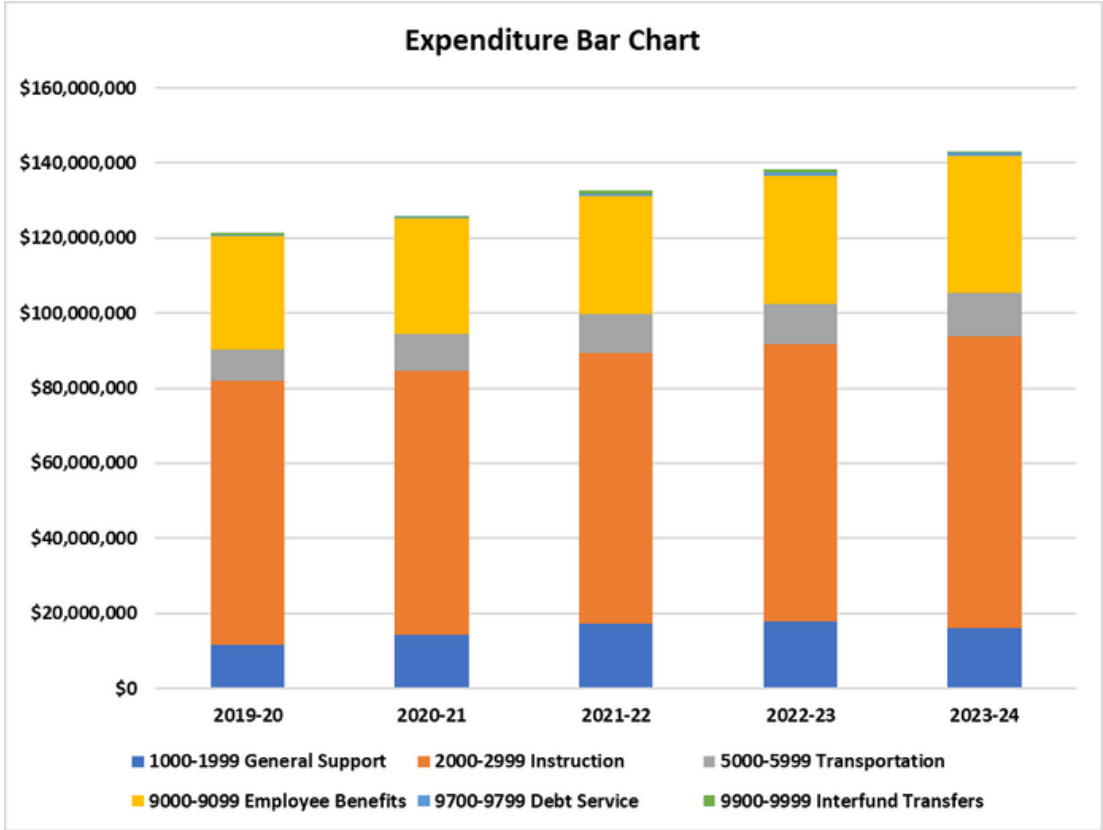
The chart below outlines Huntington Union Free School District’s historical expenditures by function. As is typical for New York State school districts, instructional expenses, including salaries for teachers and instructional support staff, represent the largest portion of the district’s annual budget.

The second largest expenditure category is employee benefits, which includes contributions to retirement systems, health insurance premiums, and other mandated benefits. These two categories combined consistently account for the majority of the district’s total expenditures.

Other significant functional areas include:

- General Support: Administrative operations, facilities, and central services
- Pupil Transportation: Transportation services for general education and special education students
- Debt Service: Principal and interest payments on capital project borrowings
- Capital Expenditures: Facility upgrades and maintenance (when applicable)

Huntington UFSD closely monitors all expenditure categories to ensure alignment with educational priorities, fiscal responsibility, and long-term sustainability.





Fund Balance History

The following charts outline the Huntington Union Free School District's historical use of and additions to fund balance over time. From 2019–20 to 2023–24, the district has kept restricted reserves stable, reflecting a commitment to prudent financial management and long-term fiscal stability.

Reserve funds are established and maintained in accordance with New York State Education Law and General Municipal Law, which authorize districts to set aside funds for specific future needs. Additionally, Real Property Tax Law §1318 limits the amount of unexpended surplus funds that a school district may retain to no more than 4 percent of the ensuing year's budgetary appropriations (excluding reserves).

Key Fund Balance Categories:

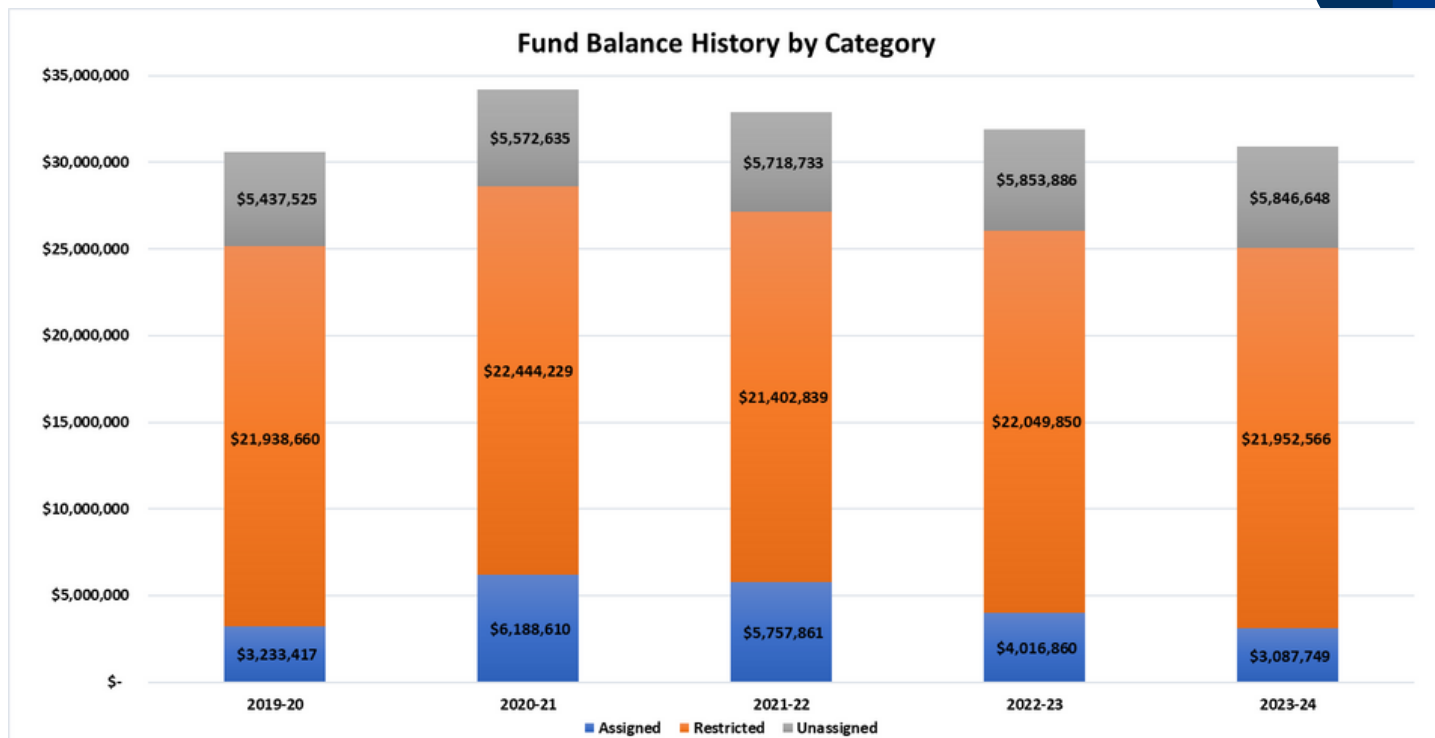
- Unassigned Fund Balance (Surplus Funds): Subject to the 4% limit under RPTL §1318
- Assigned Fund Balance: Appropriated for the subsequent year's budget
- Restricted Fund Balance (Reserves): Set aside for specific, legally permissible purposes
 - Examples: Employee Retirement System Reserve, Workers' Compensation Reserve, Capital Reserve
- Committed/Designated Funds: Reserved for Board-approved future obligations (if applicable)

The use of reserve funds is determined annually during the budget development process. When appropriate, applying reserve funds to offset general fund expenditures can reduce the tax levy burden on local residents. Maintaining a healthy and appropriately structured fund balance provides a fiscal safeguard to protect against unforeseen costs, economic downturns, and future liabilities.

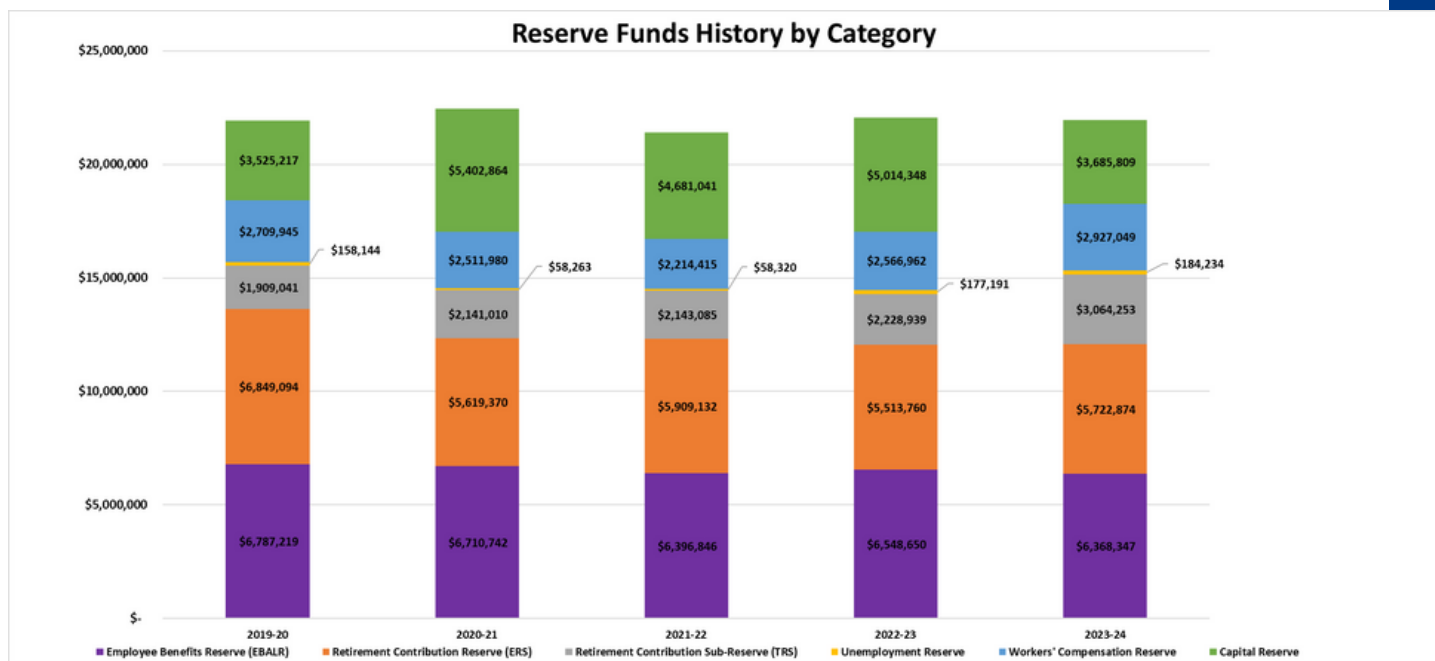
The district also projects fund balance levels quarterly throughout the fiscal year to monitor alignment with budgeted expenditures and revenue. In addition, the Board of Education annually adopts a Reserve Plan that outlines the intended use, funding goals, and maintenance of each reserve fund, further reinforcing transparency and strategic stewardship.



Fund Balance History



Restricted Reserve History



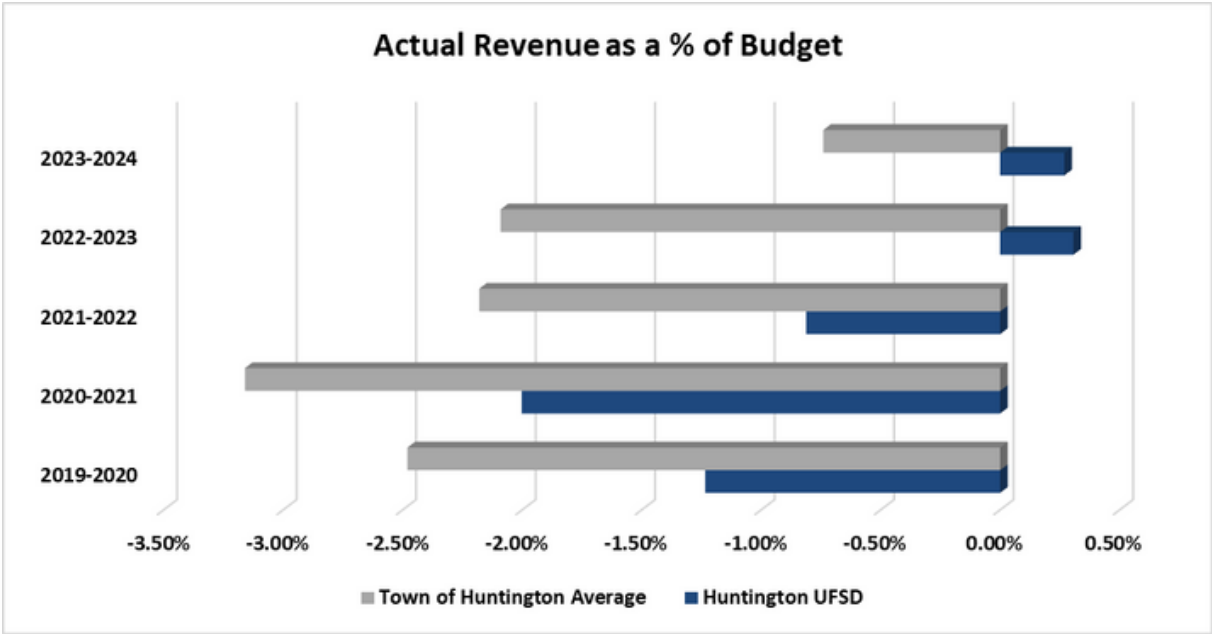


Comparative Analysis

This comparative analysis presents financial performance data for Huntington Union Free School District in comparison with peer public school districts located within the Town of Huntington.

Revenue Performance

The following chart illustrates Huntington UFSD’s budgeted versus actual revenues over a five-year period, compared to the town-wide average for similar districts.



Historically, Huntington UFSD has consistently met or come very close to meeting its revenue projections, reflecting conservative budgeting and reliable forecasting. From 2019 through 2024, actual revenues averaged 0.69% below budget, with annual variances remaining under 1%, demonstrating strong fiscal discipline and accuracy compared with peer districts in the Town of Huntington.

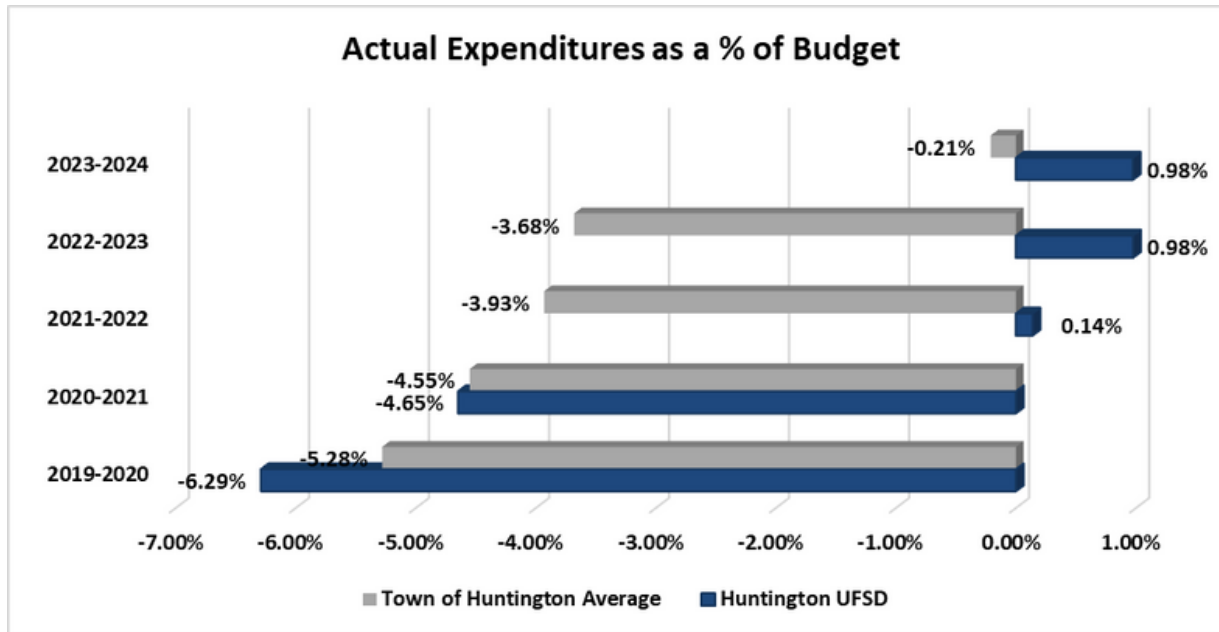
While some districts may experience wider variances between budgeted and actual revenues, due to fluctuations in state aid, grants, or local revenues, Huntington’s margins suggest a focus on accuracy and financial stability rather than over-projection.

This consistency allows for more predictable budget management and reduces the risk of unexpected mid-year financial adjustments.



Expenditure Performance

The following chart outlines the performance of Huntington Union Free School District's expenditure budget in comparison with peer public school districts located within the Town of Huntington.



Historically, Huntington UFSD has exhibited some variation in its budget-to-actual expenditure performance. In 2019, actual expenditures finished 6.29% below budget, reflecting a year of under-expended appropriations. Since then, the District has implemented measures to improve the accuracy of its expenditure forecasts and better align appropriations with actual spending.

Over the past three years (2021–2024), Huntington UFSD's actual expenditures have averaged 0.70% above budget, while districts within the Town of Huntington averaged 2.61% below budget. This demonstrates Huntington's disciplined and intentional budgeting approach, balancing fiscal responsibility with the goal of minimizing the burden on taxpayers.

The District remains mindful of controlling expenditures to avoid over-levying the local tax base and to ensure appropriations reflect true operational needs. The 2019–2020 fiscal year was an outlier due to pandemic-related closures and programmatic reductions, which resulted in significantly lower expenditures; subsequent years show a return to stable and typical performance trends.



Fund Balance Performance

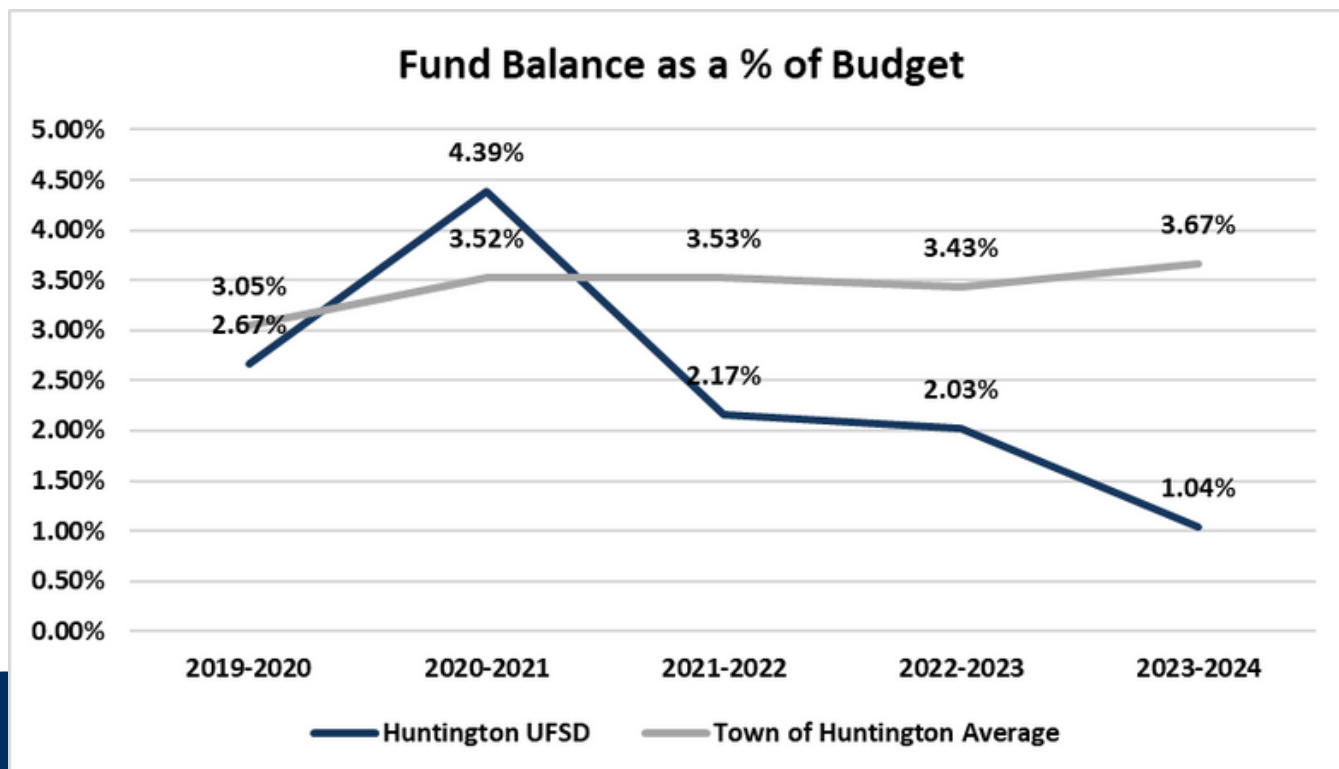
Fund balance and reserve levels are critical indicators of a school district's overall financial health. These fiscal tools allow a district to plan for future obligations, mitigate financial risk, and reduce volatility in year-to-year budgeting.

In order to increase reserve fund balances, a budgetary surplus must be generated. Surpluses occur when actual revenues exceed budgeted amounts or actual expenditures fall below budgeted appropriations. When either of these scenarios occur, the district has an opportunity to appropriate funds into designated reserves, effectively building a "savings account" for specific, legally permissible purposes.

Common uses of reserve funds include:

- Future retirement system contributions
- Capital projects or equipment purchases
- Tax certiorari and legal settlements
- Workers' compensation liabilities
- Emergency repairs or unforeseen expenses

The following chart summarizes Huntington UFSD's fund balance and reserve performance over the past several years, in comparison with peer public school districts located within the Town of Huntington.



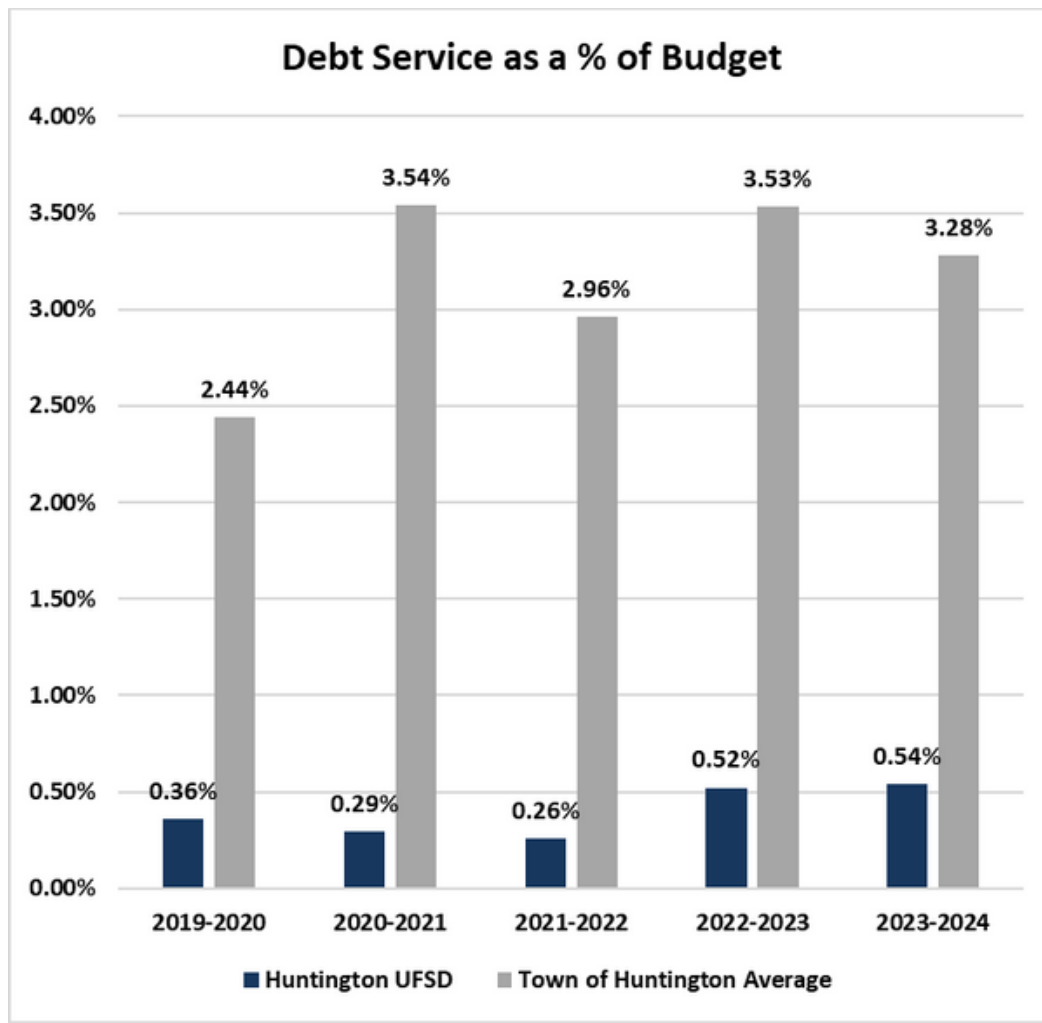


Debt Service

The term “debt service” refers to the annual payments a school district makes to repay debt incurred from financing capital improvement and building construction projects. Similar to a residential mortgage, these payments typically include both principal and interest on bonds issued to fund large-scale infrastructure projects.

Unlike personal mortgages, however, public school districts in New York State are eligible to receive Building Aid, a form of state reimbursement that helps offset the cost of approved capital projects. Each district is assigned a Building Aid ratio by the New York State Education Department (NYSED), which determines the percentage of eligible project costs that will be reimbursed by the state.

In Huntington Union Free School District, the current Building Aid ratio is approximately 39.8%, meaning that for every \$1.00 spent on qualifying capital work, the State reimburses the district \$0.398. This significantly reduces the local financial burden of long-term investments in district facilities. The district continues to monitor debt service obligations as part of the annual budgeting process and long-range forecasting to maintain fiscal sustainability and infrastructure integrity.

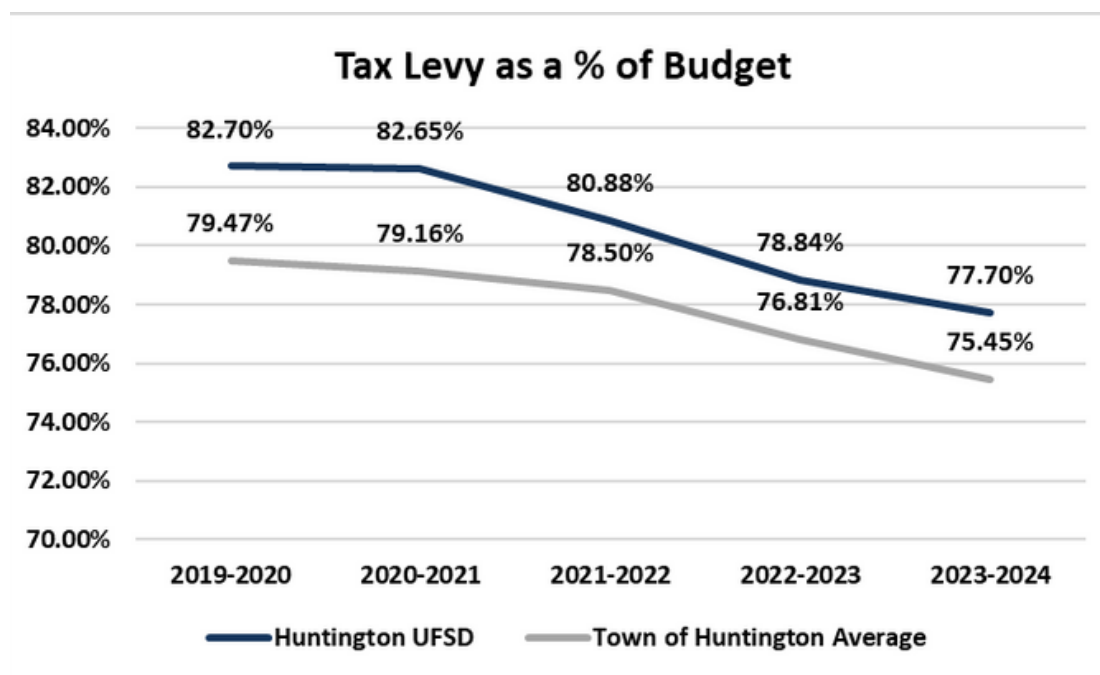




Local Tax Levy

Like many school districts across New York State, and particularly on Long Island, Huntington Union Free School District relies heavily on its local tax levy to fund annual budgets and district operations. Local property taxes remain the most significant and stable revenue source for the district.

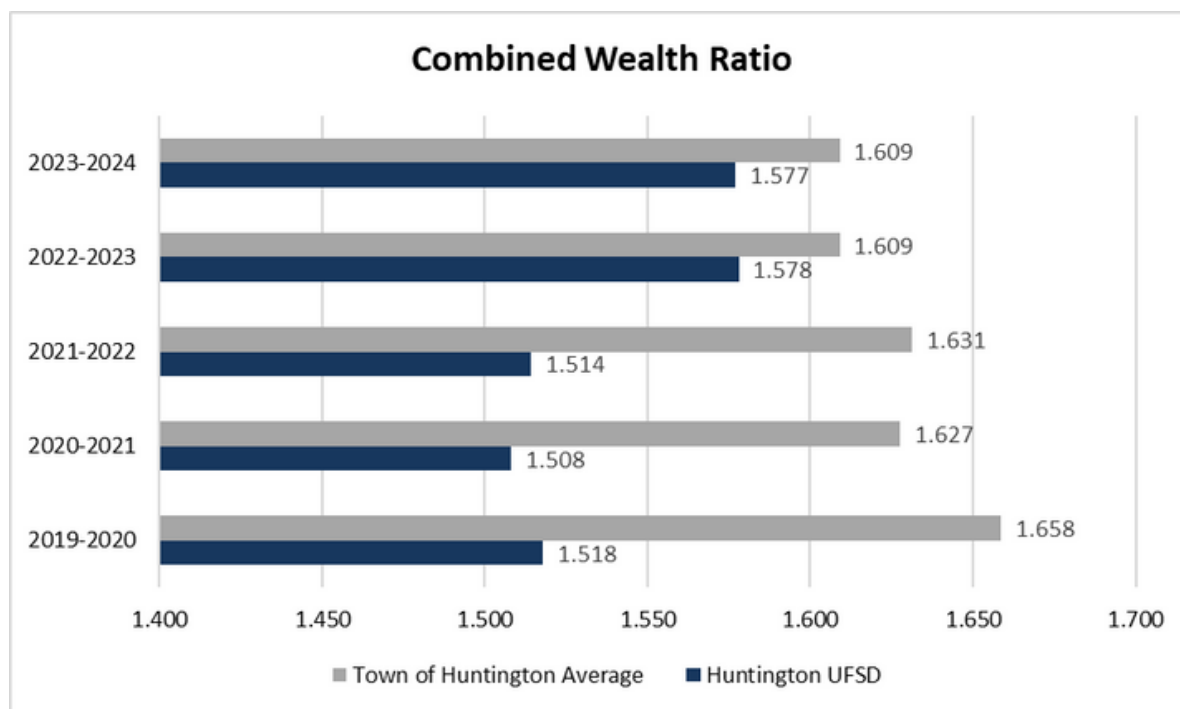
New York State uses a variety of formulas to determine the wealth and financial need of each school district. These formulas help guide state aid distribution, with the premise that districts perceived to have higher local wealth will receive less state aid, while districts with lower wealth are considered to have greater financial need and therefore qualify for more aid.



Combined Wealth Ratio

One key measure used by the state is the Combined Wealth Ratio (CWR). This ratio is used to assess a district's relative ability to raise revenue through local taxes and is based on both property wealth and income wealth:

- A CWR of 1.00 is considered average.
- A CWR below 1.00 indicates a district with higher financial need.
- A CWR above 1.00 suggests greater local affluence and a reduced state aid allocation.



Although Huntington's Combined Wealth Ratio (1.577) is slightly below the town average (1.609), the District remains above the state average (1.00). This means that, while Huntington has modestly less relative wealth than its neighboring districts, it is still considered a 'high-wealth' district by state standards and therefore receives limited State Aid. As a result, Huntington UFSD must carefully balance maintaining educational quality, preserving facilities and staffing, and ensuring continued fiscal responsibility to taxpayers.