



2026-2027



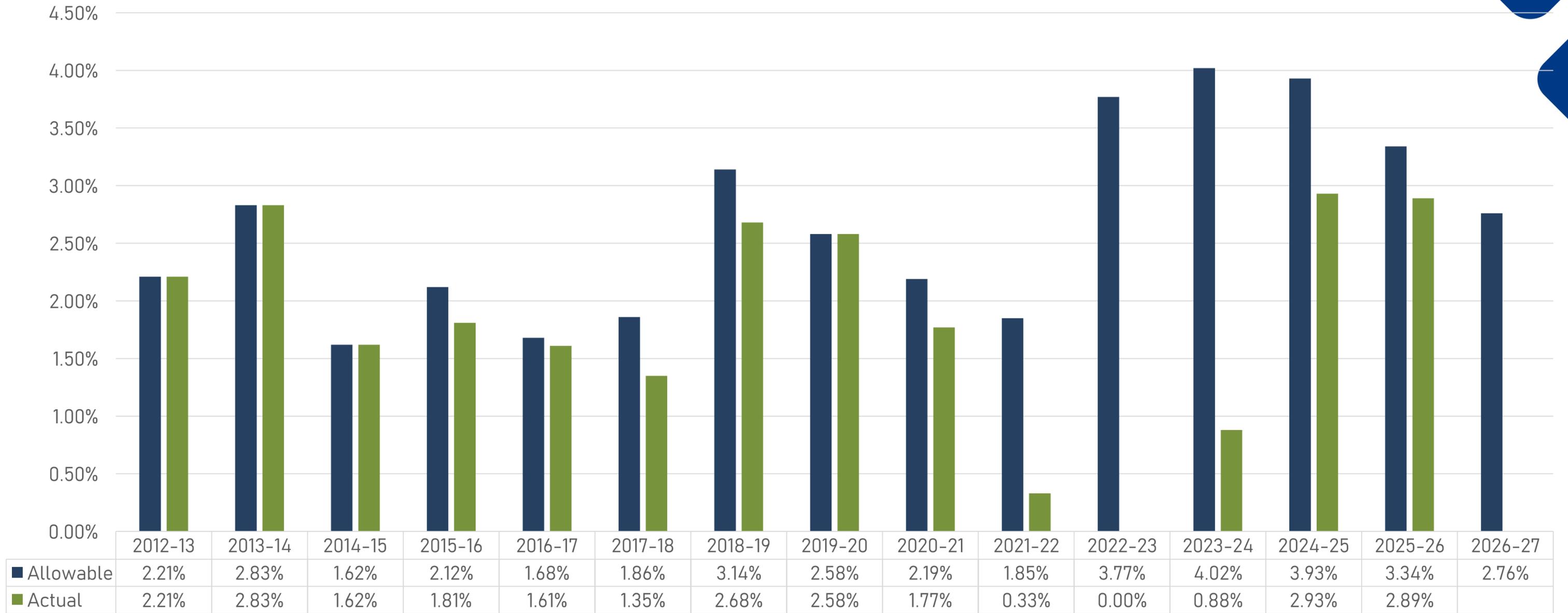
# BUDGET OVERVIEW

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

Huntington Union Free School District  
Board of Education Meeting  
Monday, March 9, 2026



# LEVY INCREASE DATA SINCE TAX CAP INCEPTION



■ Allowable ■ Actual

	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	2025-26
<b>Budget Increase</b>	\$ 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	\$ 5,498,534
<b>Levy Increase</b>	\$ 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	\$ 3,382,558
<b>Allowable Levy Increase</b>	\$ 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	\$ 3,910,338

# HUNTINGTON UNION FREE SCHOOL DISTRICT

## 2026-27 PROPERTY TAX CAP CALCULATION



	2025-2026 Approved Actual Tax Levy	\$120,426,114	
(multiply)	Tax Base Growth Factor (per ORPS)	1.0032	
		<b>120,811,478</b>	
(add)	2025 - 2026 Pilot	105,924	
	<b>Total</b>	<b>120,917,402</b>	
	<b><u>Prior Year Exclusions</u></b>		
(subtract)	Tort judgments greater than 5% FYE 2025/26 tax levy	0	
(subtract)	2025 - 2026 Capital Tax Levy (includes BOCES Capital expense less BOCES aid)	0	
	<b>Adjusted Prior Year Tax Levy</b>	<b>120,917,402</b>	
(multiply)	Allowable Levy Growth Factor [lesser of 2 percentage points or CPI]	2.00%	
		123,335,750	
(subtract)	2026-2027 Pilot	(115,000)	
	<b>Total</b>	<b>123,220,750</b>	
(add)	Available Carryover from 2025-2026	527,780	
	<b>Tax Levy Limit</b>	<b>123,748,530</b>	
	<b><u>Current Year Exclusions</u></b>		
(add)	1.) Tort judgments greater than 5% of 2026/27 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.) 2026/27 Capital Tax Levy (including debt service and BOCES Capital less BOCES and building aid)	0	
	<b>Allowable Tax Levy prescribed by Chapter 97 of the Laws of 2011</b> (with a simple majority vote, to be published on Budget Notice & PTRC)	<b>\$123,748,530</b>	<b>2.75888%</b>
<b>Adopted 2025/26 Tax Levy:</b>		<b>\$120,426,114</b>	<b>\$3,322,416</b>

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

# 2026-2027 TAX LEVY LIMIT

Every .1% increase in the tax levy percentage is an additional \$120,426 in revenue

<b>2026- 2027 Levy Limit Scenarios</b>				
	<b>Actual Rate</b>	<b>Levy Limit</b>	<b>Levy Limit</b>	<b>Levy Limit</b>
	<b>2025-26</b>	<b>2.76%</b>	<b>2.50%</b>	<b>2.25%</b>
<b>Tax Levy Limit</b>		<b>\$123,748,530</b>	<b>\$123,436,770</b>	<b>\$123,135,705</b>
<b>Tax Levy Increase</b>		<b>\$3,322,413</b>	<b>\$3,010,653</b>	<b>\$2,709,588</b>
<b>Tax Rate (Per \$100 assessed value)</b>	<b>\$270.83</b>	<b>\$278.30</b>	<b>\$277.60</b>	<b>\$276.92</b>
<b>Est. Tax Rate \$ Change (Per \$100 assessed value)</b>		<b>\$7.47</b>	<b>\$6.77</b>	<b>\$6.09</b>
<b>Est. Tax Rate % Change</b>		<b>2.76%</b>	<b>2.50%</b>	<b>2.25%</b>



2025-2026

# ADOPTED BUDGET REVIEW



	2024-2025 Adopted Budget	2025-2026 Adopted Budget	\$ Change	% Change
<b>Budget</b>	<b>\$152,277,619</b>	<b>\$157,776,153</b>	<b>\$5,498,534</b>	<b>3.61%</b>
<b>Revenue (Other than tax levy)</b>	<b>35,234,063</b>	<b>37,350,039</b>	<b>2,115,976</b>	<b>6.01%</b>
<b>Tax Levy</b>	<b>117,043,556</b>	<b>120,426,114</b>	<b>3,382,558</b>	<b>2.89%</b>
<b>Assessed Valuation</b>	<b>44,644,462</b>	<b>44,644,462</b> (Projected)	<b>-</b>	<b>0.00%</b>
<b>Tax Rate (Per \$100 assessment)</b>	<b>\$262.17</b>	<b>\$269.74</b>	<b>\$7.57</b>	<b>2.89%</b>





# 2026-2027 BUDGET DRAFT AT A GLANCE

(UTILIZING MAX COST VALUES)



	2025-2026 Adopted Budget	2026-2027 Draft Budget	\$ Change	% Change
<b>Salaries - Contractual Obligations</b>	<b>\$72,997,882</b>	<b>\$76,236,242</b>	<b>\$3,238,360</b>	<b>4.44%</b>
<b>Pension &amp; FICA Contributions</b>	<b>13,499,653</b>	<b>13,596,897</b>	<b>97,244</b>	<b>0.72%</b>
<b>Benefits</b> (Health, Dental, Worker's Comp, Unemployment)	<b>27,384,114</b>	<b>30,283,810</b>	<b>2,899,696</b>	<b>10.59%</b>
<b>Other Insurance</b> (NYSIR, Cybersecurity, etc.)	<b>1,166,704</b>	<b>1,330,043</b>	<b>163,339</b>	<b>14.00%</b>
<b>Retirement Benefits</b>	<b>470,000</b>	<b>470,000</b>	<b>0</b>	<b>0.00%</b>
<b>Debt Service</b> (Includes Tax Anticipated Note Interest)	<b>734,000</b>	<b>500,000</b>	<b>-234,000</b>	<b>-31.88%</b>
<b>BOCES</b>	<b>13,329,677</b>	<b>13,877,327</b>	<b>547,650</b>	<b>4.11%</b>
<b>Utilities</b>	<b>1,431,800</b>	<b>1,461,800</b>	<b>30,000</b>	<b>2.10%</b>
<b>Special Education</b>	<b>5,838,400</b>	<b>5,872,300</b>	<b>33,900</b>	<b>0.58%</b>
<b>Transportation</b> (Contracted)	<b>12,962,948</b>	<b>13,744,667</b>	<b>781,719</b>	<b>6.03%</b>
<b>Transfer to Funds</b>	<b>654,000</b>	<b>724,500</b>	<b>70,500</b>	<b>10.78%</b>
<b>Other</b> (Equipment, Supplies, Conference & Travel, Software and Other Expenses)	<b>7,306,975</b>	<b>7,701,416</b>	<b>394,440</b>	<b>5.40%</b>
<b>TOTAL</b>	<b>\$157,776,153</b>	<b>\$165,799,001</b>	<b>\$8,022,848</b>	<b>5.08%</b>





2026-2027

# BUDGET DRAFT

(UTILIZING MAX COST VALUES)



## REVENUE AT A GLANCE

	2025-2026 Adopted Budget	2026-2027 Initial Draft	\$ Change	% Change
Revenue (Other than Tax Levy)*	\$ 37,350,039	\$ 37,350,039	\$ -	0.00%
Revenue (Tax Levy)	\$ 120,426,114	\$ 123,748,530	\$ 3,322,416	2.76%
<b>Total Revenue</b>	<b>\$ 157,776,153</b>	<b>\$ 161,098,569</b>	<b>\$ 3,322,416</b>	<b>2.11%</b>

## DRAFT BUDGET SNAPSHOT

	2025-2026 Adopted Budget	2026-2027 Initial Draft	\$ Change	% Change
Total Expenses ( As of 3/9/2026)	\$ 157,776,153	\$ 165,799,001	\$ 8,022,848	5.08%
Total Revenue ( As of 3/9/2026)	\$ 157,776,153	\$ 161,068,569	\$ 3,292,416	2.09%
<b>2026-2027 Revenue Vs. Expense</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (4,730,432)</b>	<b>-3.00%</b>

*\*NOTE: This was not adjusted because multiple revenue items under state aid are being reviewed.*

# 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	2024 - 2025 Actual	2025 - 2026 Budget	2026 - 2027 Draft Budget	\$ Change	% Change	Description
Board of Education / District Administration	69,846	70,750	78,150	7,400	10.46%	Adjustment based segregation of duties and voting machine custodian
District Leadership & Supports	376,762	389,610	401,579	11,969	3.07%	
Business Administration	1,496,042	1,600,135	1,661,792	61,657	3.85%	
Human Resources, Legal Services & Public Relations	1,106,317	1,092,431	1,194,431	102,000	9.34%	Adjustment based on annual increase and utilization
Facilities & Security Operations	11,175,247	10,799,054	11,245,389	446,335	4.13%	
Insurance, Claims & BOCES Administrative Services	1,463,594	1,658,287	1,851,526	193,239	11.65%	Property & Casualty insurance increases (14% est)
<b>TOTAL 1000</b>	<b>15,687,808</b>	<b>15,610,267</b>	<b>16,432,867</b>	<b>822,600</b>	<b>5.27%</b>	





# 5000 SERIES TRANSPORTATION



## CURRENT HUNTINGTON COACH/BEACON MOBILITY CONTRACT

- Contract extension for the 2025-2026 School Year @ CPI
- All Bus and Van home-to-school routes are equipped with video (visual) recording equipment
- Implemented the Stop Finder App
- Includes 44 large buses and 65 vans
- Cost is based on “packages,” each including routes associated with multiple schools

## 4,543 STUDENTS ELIGIBLE FOR TRANSPORT DAILY

- 8 district schools
- 32 private/parochial schools
- 25 special needs schools





# 5000 SERIES TRANSPORTATION



## 2026-2027 SCHOOL YEAR CONTRACT – RFP/BID

- Two Responses to RFP
  - Responses have been reviewed, independently by both districts and collective scoring is underway
  - Anticipate the 2026-2027 award in the next 45 days

Description	2024-2025 Actual	2025 - 2026 Budget	2026 - 2027 Draft Budget	\$ Change	% Change
District Trans. Services	109,615	136,610	139,533	2,923	2.14%
Contract Transportation	10,953,738	12,956,548	13,738,267	781,719	6.03%
BOCES Transportation	0	31,000	31,000	0	0.00%
<b>TOTAL 5000</b>	<b>11,063,353</b>	<b>13,124,158</b>	<b>13,908,800</b>	<b>784,642</b>	<b>5.98%</b>

\*The anticipated 2026-27 transportation aid ratio is .307.





# 9000 SERIES

# DEBT SERVICE & INTERFUND TRANSFERS



## DEBT SERVICE

Tax Anticipated Note (TAN) Interest Payment

- Annual short-term borrowing of \$18M
- Interest % for the 2024-2025 year was 4.00%

	2024-2025 Actual	2025-2026 Adopted Budget	2026-2027 Draft Budget	\$ Change	% Change	Description
Debt Service (TAN)	471,601	500,000	500,000	-	-	Interest on 2025-26 TAN 3.25%
Interfund Transfers						
School Lunch Fund	-	-	\$10,000	10,000	-	Clear debt for HS free meals (23-24yr)
Special Aid Fund	293,472	394,000	464,500	70,500	18%	\$164K is UPK & \$300K is Sp. Ed. Summer and 4201
Debt Service Fund	232,600	234,000	-	-234,000	-100.00%	
Capital Fund*	3,892,500	260,000	250,000	-10,000	-3.85%	
<b>TOTAL 9000</b>	<b>\$4,890,173</b>	<b>\$1,388,000</b>	<b>\$1,224,500</b>	<b>(\$163,500)</b>	<b>-11.78%</b>	

\*Note: Capital Fund 2024-2025 Actual includes allocation of Proposition 2 \$3.64M (Capital Appropriation from Reserve) approved in May of 2025





2026-2027

# TRANSFER TO CAPITAL PLAN



The District annually plans to participate in a transfer to capital. The budgetary appropriation is \$250,000, and the district will receive aid for 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

## 2026-2027 Transfer to Capital Request

### ❖ Light and Sound Replacement/Upgrade

- Finley Middle School Lighting and Safety (possible sound upgrades)
- Flower Hill, Southdown, and Washington Gym Sound System upgrades
  - Jefferson's will be completed this year due to an urgent need





# SNAPSHOT

# 1000, 5000 & 9000 SERIES



*(9000 SERIES DOES NOT INCLUDE BENEFITS)*

Description	2024 - 2025 Actual	2025 - 2026 Budget	2026 - 2027 Draft Budget	\$ Change	% Change
1000 SERIES TOTAL	15,687,808	15,610,267	16,432,867	822,600	5.27%
5000 SERIES TOTAL	11,063,353	13,124,157	13,908,800	784,643	5.98%
9000 SERIES TOTAL*	4,890,173	1,388,000	1,224,500	-163,500	-11.78%
<b>TOTAL</b>	<b>31,641,334</b>	<b>30,122,424</b>	<b>31,566,167</b>	<b>1,443,743</b>	<b>4.79%</b>

**\* Actual expenditure includes:**

- Actual interest paid for TAN
- Actual interfund transfer amounts used
- Allocation of \$260K of Transfer to Capital
- Allocation of Proposition 2 \$3.64M (Capital Appropriation from Reserve) approved in May of 2025



# 2027 CAPITAL PROJECT

PROPOSALS

\$2,115,154

## 2022-2023 Building Condition Survey Priority List

### Flower Hill Primary

- \$18,732 – Nurse’s Office Fire-Rated Doors and Display Case

### Washington Primary

- \$18,732 - Health Office Fire-Rated Partitions & Doors

### Jack Abrams STEM

- \$10,459 – Fire Alarm Additions

### Finley Middle School

- \$55,890 – Fire Alarm Additions
- \$16,443 - Non-Rated Interior Window Replacement
- \$87,250 – Interior Fire wall
- \$ 8,694 – Partition Crack Repair

### Huntington High School

- \$110,814 - Exterior Walls Vertical Crack Repairs
- \$160,908 – Interior Bearing Wall Crack Repairs
- \$281,438 – Interior Doors/Stairs (3 locations) Rated Wall & Doors
- \$175,000 - Interior Rated Walls and Non-Fire Rated Partitions

### Woodhull Intermediate

- \$374,642 – Amphitheater

### Huntington High School

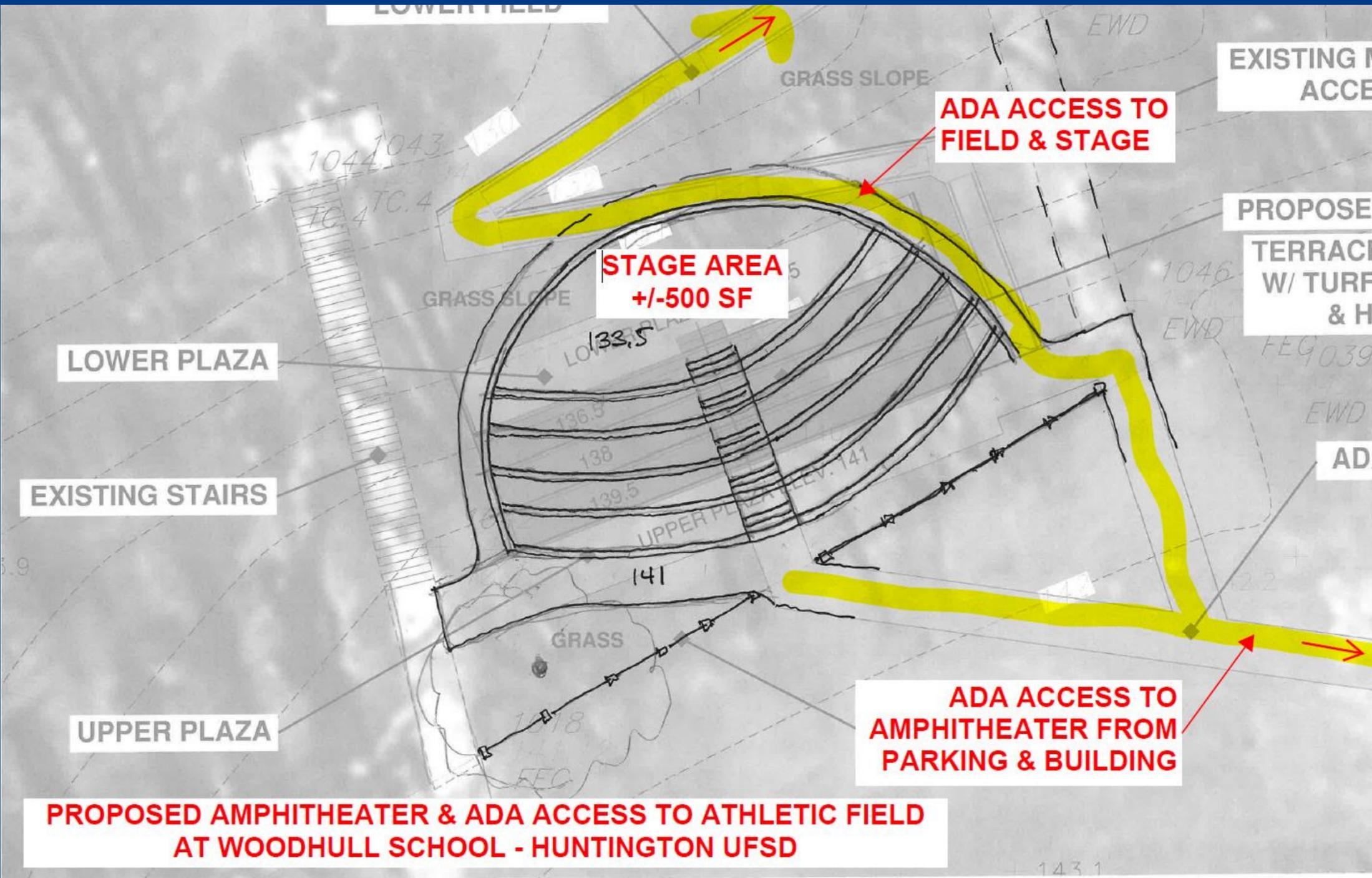
- \$696,192 – Student Restroom Renovation (2 large spaces currently non-functional)
- \$ 99,960 – Electrical Subpanels

## Facility Upgrade Considerations





# WOODHULL AMPHITHEATER DRAWING



# BALLOT PROPOSITIONS



## PROPOSITION #1

2026-2027 Budget



## PROPOSITION #2

\$2,115,154

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

# 2026-2027 BUDGET TIMELINE

~~February 9, 2026 - Tax Levy Limit and Capital Project Presentation~~     • • • • • •

March 9, 2026 – Budget presentation (BOE, Central Administration, Transportation, Debt Service & Fund Transfer)

March 24, 2026 – Budget presentation (Employee Benefits, Fund Transfers & Instructional Staff)

April 13, 2026 – Budget presentation (Revenues & Budget Overview)

