



2026-2027

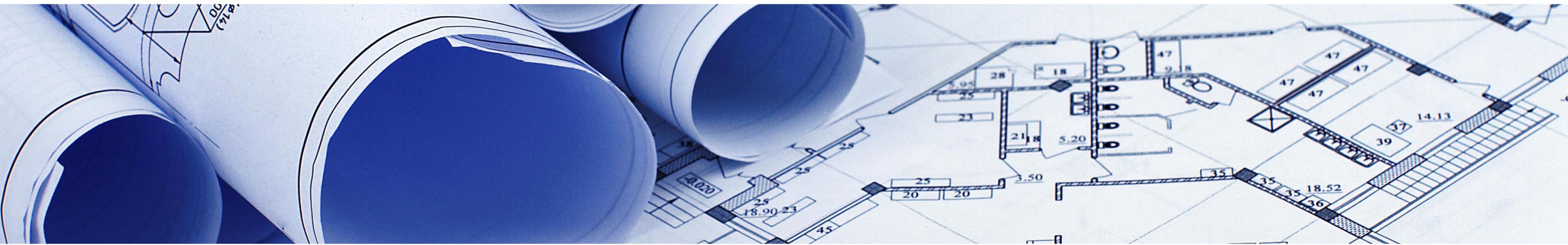


BUDGET OVERVIEW

INSTRUCTIONAL STAFFING, EMPLOYEE BENEFITS AND CAPITAL PROJECT RECOMMENDATIONS

Huntington Union Free School District
Board of Education Meeting
Tuesday, March 24, 2026





2026-2027 STAFFING ANALYSIS



CURRENT

2025-2026 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 (2025-2026)

Grade	Gen. Ed. Enrollment	Dual Lang. Enrollment	Gen. Ed. Sections	Dual Lang. Sections	Gen. Ed. / Dual Lang. Average Class Size
K	30	17	2	1	15/17
1	36	21	2	1	18/21
2	51	18	3	1	17/18
3	41	20	2	1	21/20
Totals	158	76	9	4	Total sections = 13

PROJECTION (2026-2027)

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	30	17	2	1	15/17
2	36	21	2	1	18/21
3	51	18	3	1	17/18
Totals	162	78	9	4	Total sections = 13

CHANGE = 0





CURRENT (2025-2026)					
Grade	Gen. Ed. Enrollment	Dual Lang. Enrollment	Gen. Ed. Sections	Dual Lang. Sections	Gen. Ed. / Dual Lang. Average Class Size
K	37	32	2	2	19/16
1	57	20	3	1	19/20
2	40	25	2	1	20/25
3	50	19	3	1	17/19
Totals	184	96	10	5	Total sections = 15
PROJECTION (2026-2027)					
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	37	32	2	2	19/16
2	57	20	3	1	19/20
3	40	25	2	1	20/25
Totals	179	99	9	5	Total sections = 14
CHANGE = -1					





CURRENT (2025-2026)					
Grade	Gen. Ed. Enrollment	Dual Lang. Enrollment	Gen. Ed. Sections	Dual Lang. Sections	Gen. Ed. / Dual Lang. Average Class Size
K	37	20	2	1	19/20
1	36	13	2	1	18/13
2	38	13	2	1	19/13
3	44	19	2	1	22/19
Totals	155	65	8	4	Total sections = 12
PROJECTION (2026-2027)					
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	37	20	2	1	19/20
2	36	13	2	1	18/13
3	38	13	2	1	19/13
Totals	156	68	8	4	Total sections = 12
CHANGE = 0					





CURRENT (2025-2026)					
Grade	Gen. Ed. Enrollment	Dual Lang. Enrollment	Gen. Ed. Sections	Dual Lang. Sections	Gen. Ed. / Dual Lang. Average Class Size
K	50	22	3	1	17/22
1	60	19	3	1	20/19
2	54	19	3	1	18/19
3	71	18	3	1	24/18
Totals	235	78	12	4	Total sections = 16
PROJECTION (2026-2027)					
Grade	Gen. Ed. Enrollment	Dual Lang. Enrollment	Gen. Ed. Sections	Dual Lang. Sections	Gen Ed. / Dual Lang. Average Class Size
K	60	22	3	1	20/22
1	50	22	3	1	17/22
2	60	19	3	1	20/19
3	54	19	3	1	18/19
Totals	224	82	12	4	Total sections = 16
CHANGE = 0					





CURRENT (2025-2026)					
Grade	Gen. Ed. Enrollment	Dual Lang. Enrollment	Gen. Ed. Sections	Dual Lang. Sections	Gen. Ed. / Dual Lang. Average Class Size
4	141	0	6	0	24
5	137	0	6	0	23
6	138	0	6	0	23
Totals	416	0	18	0	Total sections = 18
PROJECTION (2026-2027)					
Grade	Gen. Ed. Enrollment	Dual Lang. Enrollment	Gen. Ed. Sections	Dual Lang. Sections	Gen. Ed. / Dual Lang. Average Class Size
4	112	37	5	2	22.4/18.5
5	141	0	6	0	24
6	137	0	6	0	23
Totals	390	37	17	2	Total sections = 19
CHANGE = +1					





CURRENT (2025-2026)					
Grade	Gen. Ed. Enrollment	Dual Lang. Enrollment	Gen. Ed. Sections	Dual Lang. Sections	Gen. Ed. / Dual Lang. Average Class Size
4	63	79	3	3	21/26.3
5	76	62	3	3	25/20.6
6	133	N/A	6	N/A	22
Totals	272	141	12	6	Total sections = 18
PROJECTION (2026-2027)					
Grade	Gen. Ed. Enrollment	Dual Lang. Enrollment	Gen. Ed. Sections	Dual Lang. Sections	Gen. Ed. / Dual Lang. Average Class Size
4	87	38	4	2	21.75/19
5	63	79	3	3	21/26.3
6	138	N/A**	5	1**	23
Totals	288	117	12	6	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	15	14	-1
Southdown	12	12	0
Washington	16	16	0
JA STEM Magnet	18	19	+1
Woodhull	18	18	0
NET CHANGE: 0			



ELEMENTARY STAFFING PROJECTIONS STAFFING ANALYSIS



Integrated Co-teacher Summary

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



ELEMENTARY STAFFING PROJECTIONS STAFFING ANALYSIS



Special Class Teacher Summary

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





ELEMENTARY STAFFING PROJECTIONS

STAFFING ANALYSIS



Other Elementary

Subject	FTE	+/-	Subject	FTE	+/-
Art	3.2	0.0	Music	10.0	0.0
ENL	14.0	-2.0	Physical Education	10.1	0.0
Guidance	1.0	0.0	Psychologist	6.6	0.0
Health	0.6	0.0	Reading	13.0	-1.0
WL/FLEX	-1.6	-1.6	Reading- Wilsons	2.0	0.0
Innovation Lab	1.0	0.0	SEARCH/PBL	1.0	0.0
Learners Who Lead	1.0	0.0	Social Worker	4.0	0.0
Library	6.0	0.0	Speech	11.8	0.0
Mathematics	10.2	-1.0	Student Support (Dean)	2.0	0.0

NET CHANGE: -5.6





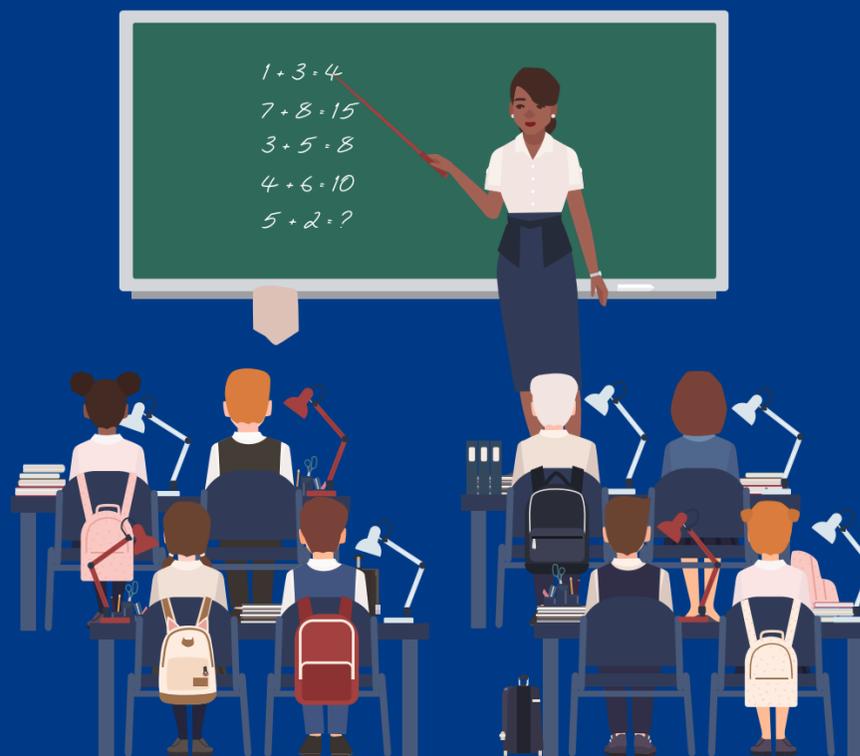
2026-2027

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	261	289	28
8	284	261	-23
TOTAL	545	550	+5



ENROLLMENT HUNTINGTON HIGH SCHOOL



Grade	Current	Projected	Change
9	297	284	-13
10	303	297	-6
11	320	303	-17
12	372	320	-52
TOTAL	1292	1204	-88





SECONDARY STAFFING PROJECTIONS STAFFING ANALYSIS



Subject	MS +/-	HS +/-	Change	Subject	MS +/-	HS +/-	Change
Art	0.0	0.0	0.0	Music	0.0	0.0	0.0
Business	0.0	0.0	0.0	Phys. Ed.	0.0	0.0	0.0
English	-0.6	-0.5	-1.1	Reading	0.0	0.0	0.0
ENL/BL	-0.4	-0.6	-1.0	Science	0.0	-1.0	-1.0
FACS	0.0	0.0	0.0	Social Studies	0.0	-0.1	-0.1
Guidance	0.0	0.0	0.0	Special Education	0.0	0.0	0.0
Health	0.0	0.0	0.0	Student Support	0.0	0.0	0.0
Library	0.0	0.0	0.0	Technology	0.0	0.0	0.0
Math	-0.6	-1.9	-2.5	World Languages	-0.4	+1.4	+1.0

NET CHANGE = -4.7





SECONDARY STAFFING PROJECTIONS STAFFING ANALYSIS



Secondary Teacher Summary

School	Current Staff	Projected Staff	Change
Finley MS	74.9	72.9	-2.0
Huntington HS	128.7	126	-2.7
NET CHANGE: -4.7			





NON-INSTRUCTIONAL STAFFING ANALYSIS



Position	Current	Projected	+/-
Aides	111	111	0
Buildings & Grounds	53	53	0
12 Mo. Clerical	31	30	-1.0
10 Mo. Clerical	27	27	0
Food Service Workers	39	39	0
Monitors	26	26	0
Non-contractual Staff	17	17	0
Nurses	10	10	0
Security Staff	29	29	0
Study Hall/Hallway Asst.	3	3	0
Teaching Assistants	24	24	0
Technicians	3	3	0



2026-2027

SUMMARY OF PROPOSED STAFFING CHANGES

ELEMENTARY STAFF = -4.6

- Classroom Teachers 0.0
- Special Program Teachers +1.0
- Other Elementary Teachers -5.6

SECONDARY STAFF = -4.7

- Finley Middle School -2.0
- Huntington High School -2.7

NON-INSTRUCTIONAL STAFF = -1.0

- Senior Account Clerk -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



Description	2024-25 Actual	2025-2026 Adopted	2026-2027 Draft	\$ Change	% Change	Description
Curriculum Development & Supervision	\$2,020,222	\$2,280,094	\$2,523,470	\$243,376	10.67%	Contractual obligations and restructuring
Supervision	3,755,223	3,780,639	4,124,431	343,792	9.09%	Contractual obligations and corrective coding of staff
Supervision - Adult Education	22,217	27,500	27,500	0	0.00%	
Research/Planning/Development	103,744	149,147	128,000	(21,147)	-14.18%	Reduction in BOCES expense
In-Service Training	32,824	42,426	44,013	1,587	3.74%	
Teaching - Regular School	39,699,746	41,575,258	39,754,563	(1,820,695)	-4.38%	Staff retirements/reductions, removal of ESSER salary codes and contractual obligations
Students with Disabilities	23,498,777	25,911,984	26,916,971	1,004,988	3.88%	Increase in contractual services, contractual obligations, and tuition estimates
Occupational Education	1,553,419	2,169,578	2,523,032	353,454	16.29%	Contractual obligations & BOCES (career tech) increase
Teaching - Adult Education	26,171	30,776	30,776	0	0.00%	
Teaching - Summer School	592,841	683,500	537,500	(146,000)	-21.36%	BOCES summer services based on actual expenses
School Library & Audiovisual	848,521	902,820	922,307	19,488	2.16%	
Computer-Assisted Instruction	3,876,212	2,772,446	2,906,318	133,873	4.83%	Software requests and BOCES increase
Attendance	461,623	482,809	509,726	26,917	5.58%	Contractual obligations
Guidance Services	1,646,531	1,523,956	1,570,638	46,683	3.06%	
Health Services	932,667	1,120,719	1,196,727	76,008	6.78%	Contractual obligations and review of expenses
Psychological Services	583,869	647,195	691,136	43,941	6.79%	Contractual obligations
Social Work Services	489,572	558,264	800,937	242,673	43.47%	Contractual obligations and corrections regarding ESSER salary codes to the correct function area
Co-Curricular	385,642	472,478	516,900	44,422	9.40%	Contractual obligations and additional stipends to support restructuring
Interscholastic Athletics	1,219,194	1,168,370	1,250,703	82,333	7.05%	Contractual obligations, equipment and supplies
TOTAL 2000	\$81,749,015	\$86,299,958	\$86,975,651	\$675,693	0.78%	





9000 SERIES

EMPLOYEE BENEFITS



	2024-2025 Actual	2025-2026 Adopted Budget	2026-2027 Draft 3/9/26	2026-2027 Draft 3/24/26	\$ Change	% Change	Description
NYSERS	\$2,009,468	\$2,322,094	\$2,706,423	\$2,706,423	\$384,329	16.55%	Estimate per ERS bill
NYSTRS	5,780,381	5,607,291	5,007,057	4,902,202	(705,089)	-12.57%	2026-2027 Est. 8.24%
Social Security	5,363,489	5,570,267	5,883,417	5,743,845	173,578	3.12%	7.65% of projected salaries
Workers' Compensation	922,564	740,000	740,000	940,000	200,000	27.03%	Based on historical claims
Life Insurance	138,824	151,437	151,437	151,437	0	0.00%	
Unemployment Insurance	23,729	50,000	50,000	150,000	100,000	200.00%	Based on anticipated utilization
Disability Insurance	28,873	40,000	40,000	40,000	0	0.00%	
Health Insurance	23,492,619	25,802,677	28,602,373	27,221,963	1,419,286	5.50%	Anticipated NYSHIP increase
Dental Insurance	483,219	600,000	700,000	700,000	100,000	16.67%	Anticipated dental increase
Other Benefits	933,040	470,000	470,000	470,000	0	0%	
TOTAL 9000	\$39,176,206	\$41,353,766	\$44,350,707	\$43,025,870	\$1,672,104	4.04%	





BUDGET CHANGES

ADJUSTMENTS +/-

SINCE MARCH 9, 2026



Expenditure Area	Adjustment Amount	Additional Information
Health Insurance	(\$1,380,410)	Change based on salary review
Salaries	(3,053,300)	Retirements, attrition, excess staff and salary review
Social Security	(139,572)	Change based on salary review
TRS	(104,855)	Change based on salary review
Unemployment	100,000	Based on anticipated utilization
Workers' Compensation	200,000	Based on historical expenses
Total Changes to Expenditures	(\$4,378,137)	
Revenue Area	Adjustment Amount	Additional Information
Expense Driven Aids	(\$1,200,937)	Transportation and BOCES aid decrease of 21.5% (.06 per dollar)
Foundation Aid	298,377	1% foundation aid increase
Interfund Transfer (Debt Service)	(212,522)	One year revenue source to offset debt service payment
Miscellaneous Revenue	94,076	Increased based on revenue trend
Total Changes to Revenue	(\$1,021,006)	





2026-2027

BUDGET DRAFT

(1st vs. 2nd Draft Budget Progression)



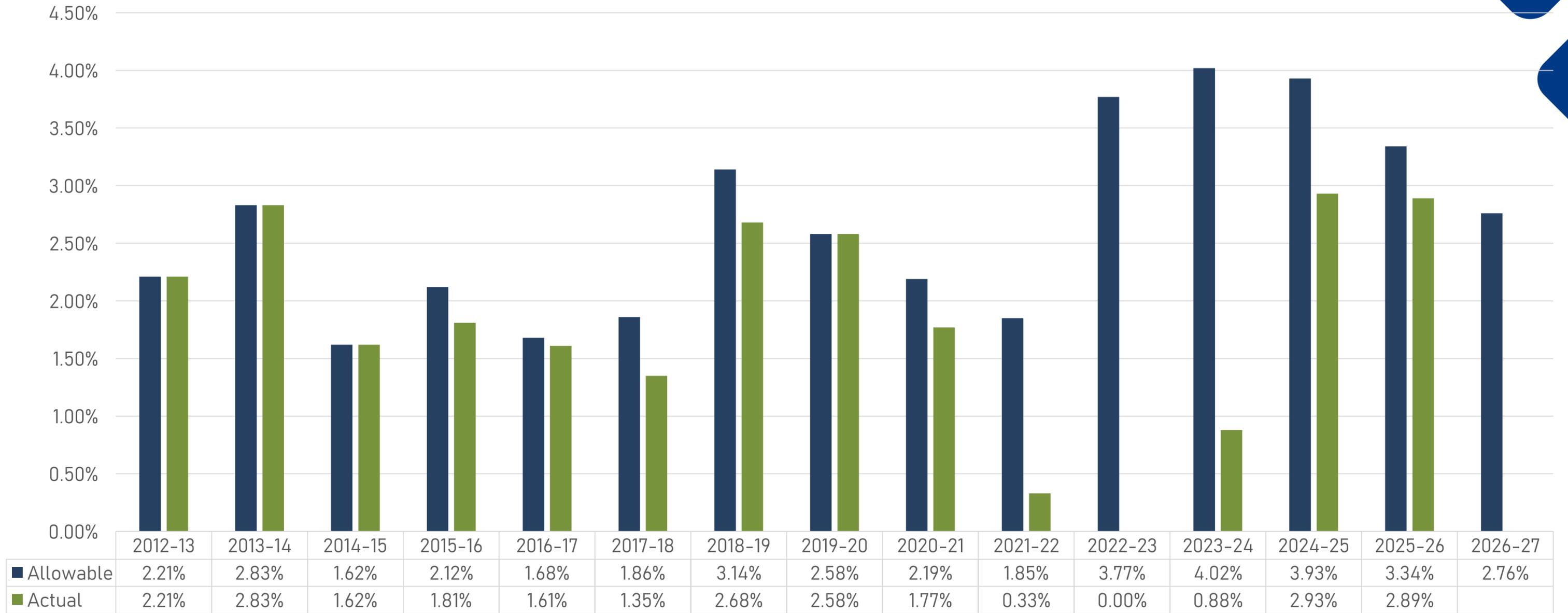
REVENUE AT A GLANCE

	2025-2026 Adopted Budget	2026-2027 1st Draft 3/9/2026	2026-2027 2nd Draft 3/24/2026	\$ Change
Revenue (Other than Tax Levy)	\$ 37,350,039	\$ 37,350,039	\$ 36,329,033	\$ (1,021,006)
Revenue (Tax Levy)	\$ 120,426,114	\$ 123,748,530	\$ 123,748,530	\$ -
Total Revenue	\$ 157,776,153	\$ 161,098,569	\$ 160,077,563	\$ (1,021,006)

DRAFT BUDGET SNAPSHOT

	2025-2026 Adopted Budget	2026-2027 1st Draft 3/9/2026	2026-2027 2nd Draft 3/24/2026	\$ Change
Total Expenses	\$ 157,776,153	\$ 165,799,001	\$ 161,339,526	\$ (4,459,475)
Total Revenue	\$ 157,776,153	\$ 161,098,569	\$ 160,077,563	\$ (1,021,006)
2026-2027 Revenue vs. Expense	\$ -	\$ (4,700,432)	\$ (1,261,963)	
Draft Budget vs. Adopted Budget		5.08%	2.26%	

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
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	\$ 5,498,534
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	\$ 3,382,558
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	\$ 3,910,338

2026-2027 TAX LEVY LIMIT

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

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



MULTI-YEAR REVIEW FUND/RESERVE BALANCES



FUND/RESERVE	6/30/2024 BALANCE	6/30/2025 BALANCE	3/1/2026* BALANCE	6/30/2026** BALANCE	Explanation of Anticipation
Unassigned: Fund Balance	\$5,846,648	\$6,251,046	\$6,251,046	\$6,311,046	4% of general fund budget
Employee Benefits Reserve (EBALR)	6,368,347	6,458,907	\$6,688,416	6,491,085	Use of \$197,331 toward EBALR Contribution if necessary, replenish if possible
Retirement Contribution Reserve (ERS)	5,722,874	5,710,754	\$5,913,678	5,281,258	Use of \$632,420 toward ERS Retirement Contribution if necessary, replenish if possible
Retirement Contribution Sub-Reserve (TRS)	3,064,253	3,049,478	\$3,157,837	2,696,757	Use of \$461,080 toward TRS Retirement Contribution if necessary, replenish if possible
Unemployment Insurance Reserve	184,234	190,682	\$197,458	197,458	Depends on recommendation of external auditors
Workers' Compensation Reserve	2,927,049	2,838,620	\$2,939,487	2,398,611	Use of \$540,876 toward Workers' Compensation if necessary, replenish if possible
TOTAL	\$24,113,405	\$24,499,487	\$25,147,921	\$23,376,214	
Capital Reserve Funds (2022)	3,685,809	2,594,365	2,686,552	571,398	Use \$2.11M towards May 2026 Capital Projects and replenish with available funds
Designated: Fund Balance for Subsequent Year's Expenditures	1,400,000	1,650,000	1,650,000	1,650,000	Amount assumed for appropriated fund balance in subsequent year's budget
Unappropriated: Fund Balance (Encumbrances)	1,687,749	606,491	606,491	N/A	Depends on encumbrances at year end

* 3/1/2026 Includes estimates of interest

** 6/30/2026 Balances are subject to change based on the year-end financial review and accrued interest



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



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)

