County: Suffolk
MuniCode: 470641100500

Half Hollow Hills Central School District

Fiscal Year: 2025
Stress Level: No Designation

Category	Indicator	Scoring	Fiscal Year End			Points
Year End Fund Balance	1 Unassigned Fund Balance	**General Fund** 25 Points ≤ 1% 16.67 Points > 1% But ≤ 2% 8.33 Points > 2% But ≤ 3% 0 Points > 3%	2025	**Data Required** Unassigned Fund Balance (codes 916 & 917) Gross Expenditures **Calculation** Unassigned Fund Balance ÷ Gross Expenditures	 12,306,577 286,126,626 4.30%	0.00
	2 Total Fund Balance	**General Fund** 25 Points ≤ 0% 16.67 Points > 0% But ≤ 5% 8.33 Points > 5% But ≤ 10% 0 Points > 10%	2025	**Data Required** Total Fund Balance (code 8029) Gross Expenditures **Calculation** Total Fund Balance (code 8029) ÷ Gross Expenditures	 73,356,610 286,126,626 25.64%	0.00
Operating Deficits	3 Operating Deficit	**General Fund** 20 Points = Deficits ≤ -1% in 3/3 of the Last Fiscal Years 13.33 Points = Deficits ≤ -1% in 2/3 of the Last Fiscal Years 6.67 Points = Deficit ≤ -1% in 1/3 Last Fiscal Years 0 Points = Deficit ≤ -1% in 0/3 Last Fiscal Years	2023	**Data Required** Gross Revenues Gross Expenditures **Calculation** (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures	 271,984,859 261,317,417 4.08%	0.00
			2024	**Data Required** Gross Revenues Gross Expenditures **Calculation** (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures	 284,102,901 276,583,992 2.72%	
			2025	**Data Required** Gross Revenues Gross Expenditures **Calculation** (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures	 285,765,525 286,126,626 -0.13%	
Cash Position	4 Cash Ratio	**General Fund** 10 Points ≤ 50% 6.67 Points > 50% But ≤ 75% 3.33 Points > 75% But ≤ 100% 0 Points > 100%	2025	**Data Required** Cash and Investments (codes 200-223, 450, 451) Net Current Liability (codes 600-626 & 631-668) **Calculation** Cash and Investments ÷ Net Current Liability	 38,440,967 21,685,615 177.26%	0.00
	5 Cash % of Monthly Expenditures	**General Fund** 10 Points ≤ 33.33% 6.67 Points > 33.33% But ≤ 66.67% 3.33 Points > 66.67% But ≤ 100% 0 Points > 100%	2025	**Data Required** Cash and Investments (codes 200, 201, 450, 451) Average Monthly Gross Expenditures (Gross Expenditures ÷ 12) **Calculation** Cash and Investments ÷ Average Monthly Gross Expenditures	 38,440,967 23,843,886 161.22%	0.00
Reliance on Short-Term Cash-Flow Debt	6 Short-Term Cash-Flow Debt Reliance	**All Funds** 10 Points ≥ 10% Change in Short-Term Cash-Flow Debt Issued or Current Year Short-Term Cash-Flow Debt Issued and No Prior Year Issuance 6.67 Points ≥ 6.67% But < 10% Change in Short-Term Cash-Flow Debt Issued 3.33 Points ≥ 3.33% But < 6.67% Change in Short-Term Cash-Flow Debt Issued 0 Points < 3.33% Change in Short-Term Cash-Flow Debt Issued or No Current Year Issuance	2024	**Data Required** Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes)	 50,000,000	0.00
			2025	**Data Required** Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes)	 45,000,000	
				Calculation (Current Year Short-Term Cash-Flow Debt Issued - Prior Year Short-Term Cash-Flow Debt Issued) ÷ Prior Year Short-Term Cash-Flow Debt Issued	-10.00%	
					Total[1]:	0.0

Gross Revenues = General Fund's Revenues and Other Sources (Transfer Activity)
Gross Expenditures = General Fund's Expenditures and Other Uses (Transfer Activity) - 9950.9 (Transfers to Capital Project's Fund)

[1]*Indicator points are rounded to two decimal places. Total points are rounded to one decimal place.*

Data as of 12/31/2025

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Point Range (Out of 100 total pts)	
Significant Fiscal Stress	65 - 100
Moderate Fiscal Stress	45 - 64.9
Susceptible Fiscal Stress	25 - 44.9
No Designation	0 - 24.9

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Half Hollow Hills Central School District

Fiscal Year: 2025
Stress Level: No Designation

Category	Indicator	Scoring	Year			Points
Poverty	1 Percentage of Economically Disadvantaged Students	25 Points ≥ 75% 16.67 Points ≥ 65% But < 75% 8.33 Points ≥ 55% But < 65% 0 Points < 55%	2024	**Data Required** Percentage of Economically Disadvantaged Students	28%	0.00
Student to Teacher Ratio	2 Student to Teacher Ratio	15 Points ≥ 15 10 Points ≥ 13 But < 15 5 Points ≥ 12 But < 13 0 Points < 12	2024	**Data Required** Student to Teacher Ratio	10.87	0.00
Teacher Turnover	3 Turnover Rate of All Teachers	15 Points ≥ 18% 10 Points ≥ 14% But < 18% 5 Points ≥ 10% But < 14% 0 Points < 10%	2024	**Data Required** Turnover Rate of All Teachers	6%	0.00
Tax Base	4 Percent Change in Property Value	15 Points ≤ -4% 10 Points ≤ -2% But > -4% 5 Points ≤ -1% But > -2% 0 Points > -1%	2020	**Data Required** Property Full Value	12,222,831,217	0.00
			2021	**Data Required** Property Full Value	12,566,393,779	
				Calculation (2021 Property Full Value - 2020 Property Full Value) ÷ 2020 Property Full Value	2.81%	
			2022	**Data Required** Property Full Value	12,513,459,023	
				Calculation (2022 Property Full Value - 2021 Property Full Value) ÷ 2021 Property Full Value	-0.42%	
			2023	**Data Required** Property Full Value	14,334,336,499	
				Calculation (2023 Property Full Value - 2022 Property Full Value) ÷ 2022 Property Full Value	14.55%	
			2024	**Data Required** Property Full Value	16,779,299,061	
				Calculation (2024 Property Full Value - 2023 Property Full Value) ÷ 2023 Property Full Value	17.06%	
				Calculation (Average) 4 Year Average (Property Full Value - Prior Year Property Full Value) ÷ Prior Year Property Full	8.50%	
Budget Support	5 Budget Vote Approval Percent	15 Points ≤ 60% 10 Points ≤ 65% But > 60% 5 Points ≤ 70% But > 65% 0 Points > 70%	2026	**Data Required** Budget Vote Approval Percent	75.61%	0.00
English Language Learners	6 Percent of English Language Learners	15 Points ≥ 9% 10 Points ≥ 5% But < 9% 5 Points ≥ 3% But < 5% 0 Points < 3%	2024	**Data Required** Percent of English Language Learners	4%	5.00
					Total†:	5.0

† Indicator points are rounded to two decimal places. Total points are rounded to one decimal place.

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Point Range (Out of 100 total pts)

Significant Environmental Stress	60 - 100
Moderate Environmental Stress	45 - 59.9
Susceptible Environmental Stress	30 - 44.9
No Designation	0 - 29.9