



2025-2026



# TAX LEVY LIMIT

&

# CAPITAL CONSIDERATIONS

Huntington Union Free School District  
Board of Education Meeting  
Monday, February 10, 2025



# IMPORTANT INFORMATION

## LEVY VS. RATE VS. GROWTH FACTOR

### TAX LEVY

Total Taxpayer Monies Collected =  
Projected spending  
**minus** state aid  
**minus** appropriated fund balance  
**minus** other revenues

*Covers approximately 79% of budgeted expenses*

### TAX RATE

Individual \$ rate per hundred of assessed value

- used to calculate tax bill
- = tax levy/total district assessed value x 100

### ALLOWABLE LEVY GROWTH FACTOR

Amount exceeding the previous year's levy by the lesser of:

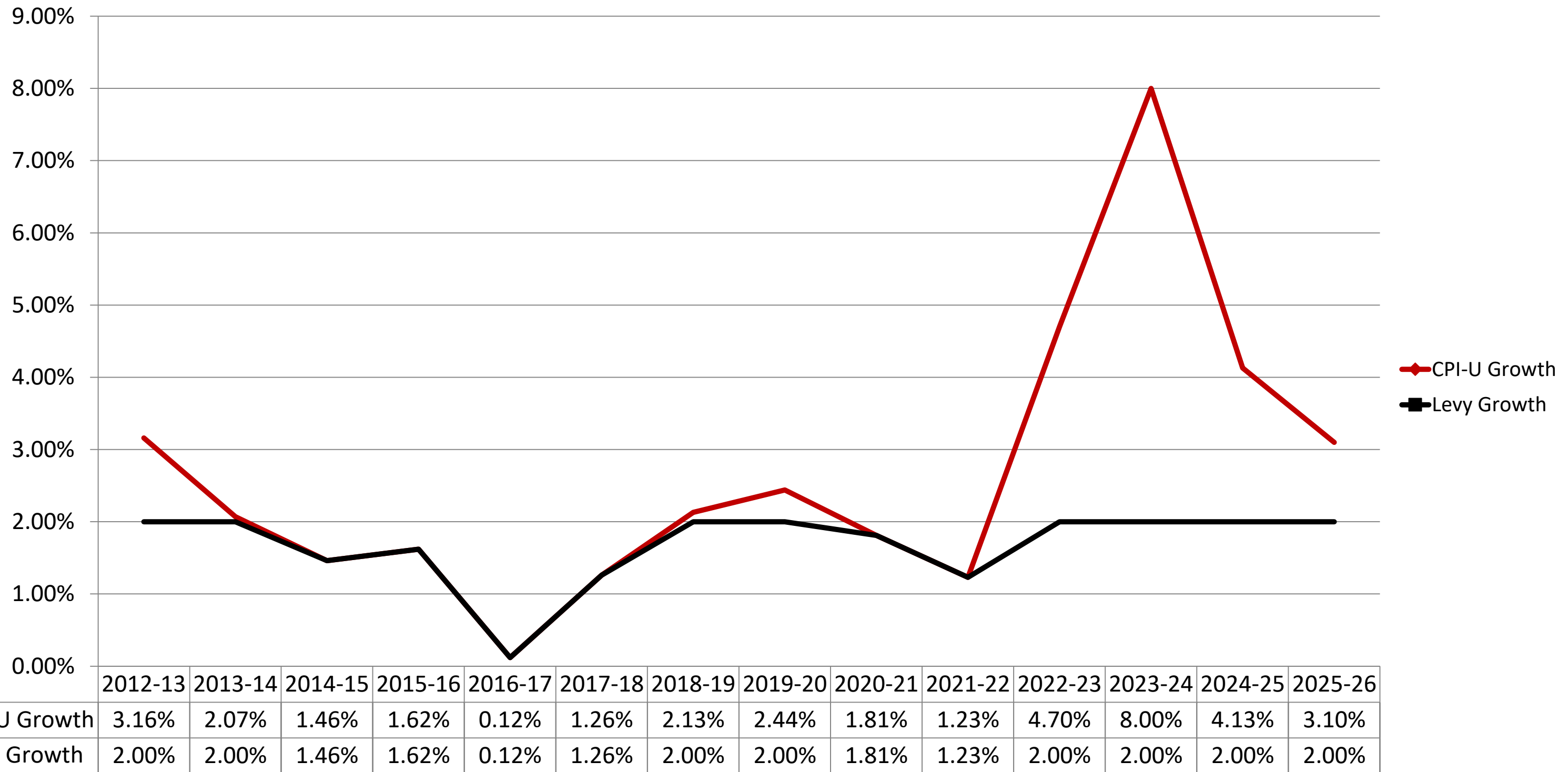
- 2% + exclusions OR
- Inflation rate + exclusions

The rate of inflation determined by the average monthly CPI-U growth for the year ending 12/31/24

- Average monthly CPI-U for 2024 = 3.1% (2023 growth = 4.13%)

**Allowable levy growth factor = 2.00%**

# ALLOWABLE LEVY GROWTH FACTOR SINCE INCEPTION\*



Although commonly referred to as a “2% tax cap,” allowable levy limit may be higher due to permissible exclusions

Law applies to tax levies ONLY; it does not cap individual tax bills

\*Source: Office of the State Comptroller

# HUNTINGTON UNION FREE SCHOOL DISTRICT

## 2025-26 PROPERTY TAX CAP CALCULATION



	2024-2025 Approved Actual Tax Levy	\$117,043,556	
(multiply)	Tax Base Growth Factor (per ORPS)	1.0037	
		<b>117,476,617</b>	
(add)	2024 - 2025 Pilot	104,712	
	<b>Total</b>	<b>117,581,329</b>	
	<b><u>Prior Year Exclusions</u></b>		
(subtract)	Tort judgments greater than 5% FYE 2024/25 tax levy	0	
(subtract)	2024 - 2025 Capital Tax Levy (includes BOCES Capital expense less BOCES aid)	0	
	<b>Adjusted Prior Year Tax Levy</b>	<b>117,581,329</b>	
(multiply)	Allowable Levy Growth Factor [lesser of 2 percentage points or CPI]	2.00%	
		119,932,956	
(subtract)	2025-2026 Pilot	(105,924)	
	<b>Total</b>	<b>119,827,032</b>	
(add)	Available Carryover from 2024-2025	1,126,862	
	<b>Tax Levy Limit</b>	<b>120,953,894</b>	
	<b><u>Current Year Exclusions</u></b>		
(add)	1.) Tort judgments greater than 5% of 2025/26 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.) 2025/26 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>	<b>\$120,953,894</b>	<b>3.34093%</b>
	(with a simple majority vote, to be published on Budget Notice & PTRC)		
	<b>Adopted 2024/25 Tax Levy:</b>	<b>\$117,043,556</b>	<b>\$3,910,338</b>

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← The amount approved to be levied in the prior budget year



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PILOTS are payments in lieu of taxes, and our prior year PILOTS received include LI Industrial Partners, Gateway Gardens

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Prior year capital tax levy exclusion. This can include BOCES capital, debt service, transportation debt (if you borrow to purchase buses), transportation aid, and building aid.





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The growth factor is the lesser of 2% or inflation rate (This is where the 2% tax cap name came from)

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PILOTS anticipated for the upcoming budget year. This includes LI Industrial Partners, Gateway Gardens.

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This is the lesser of the difference between the levy limit and the actual levy from the prior year or 1.5% of the prior year's levy limit prior to exclusions.

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- There are no Tort judgments > 5%.
- ERS & TRS Contribution are less than the 2% points.
- The current year capital tax levy exclusion is zero. We receive more building aid than we pay in debt service.

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

# BOARD OF EDUCATION OPTIONS

## OPTION 1

Propose a budget with tax levy at the 3.34% allowable limit or below

- requires a simple majority (50% + 1 vote)
- Eligible residents will receive the associated state tax rebate.

**VS.**

## OPTION 2

Propose a budget with tax levy above the prescribed level (pierce the cap)

- Requires “super majority” (60% approval)
- Residents ineligible for state tax rebate

# 2025-2026

## Executive Budget Proposal Highlights

- \$1.69 Billion or 4.8% increase in School Aid ( \$1.55 Billion when excluding UPK)
- Foundation Aid Changes
  - CPI 3.1% Increase
  - Replace Census 2000 Poverty with Small Area Income and Poverty Estimates (SAIPE)
  - Replace Free & Reduced Price Lunch with Economically Disadvantaged
  - Minimum increase of 2% for all districts
- Universal Meals
  - Increase of \$160 million for the remaining 10% of students and schools not currently eligible for existing federal and state subsidies
  - Amounts are a per student, per meal amount and not a reimbursement for actual meal costs
- School Aid Database Freeze
- Changes to the School Tax Relief (STAR) Program

# EXECUTIVE BUDGET

## NO APPROPRIATION FOR PRIOR YEAR CLAIMS

<u>SED Revision #</u>	<u>Date Revision Approved</u>	<u>Claim Amount</u>	<u>Expected Payment Year</u>
C64920	2/22/2012	\$ 17,950.00	Year 1
C91400	3/13/2013	\$ 8,505.00	Year 2
D17048	3/18/2014	\$ 6,070.00	Year 5
D38820	11/24/2014	\$ 22,842.00	Year 9
D54442	4/13/2015	\$ 17,194.00	Year 10
D85429	6/22/2016	\$ 3,176.00	Year 12
D98974	2/2/2017	\$ 26,418.00	Year 13
D98975	2/2/2017	\$ 9,999.00	Year 13
D98977	2/2/2017	\$ 3,140.00	Year 13
Proj# 0014-020	4/1/2021	\$ 260,693.00	Year 13
Proj# 0002-016	4/1/2021	\$ 73,388.00	Year 13
Proj# 0013-015	4/1/2021	\$ 83,944.00	Year 13
F20029	2/2/2022	\$ 5,541.00	Year 14
F20030	2/2/2022	\$ 1,472.00	Year 14
<b>Total Prior Year Claims</b>		<b>\$ 540,332.00</b>	



# 2025-26 EXECUTIVE BUDGET

## Huntington Union Free School District

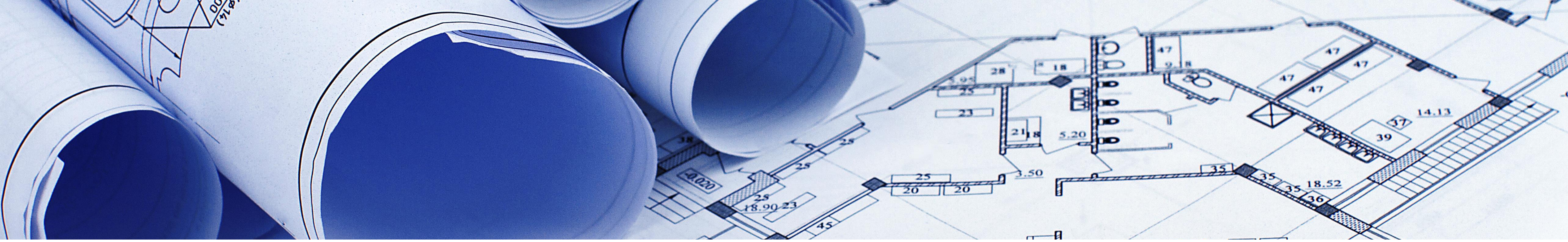
	2024-25	2025-26	Change	%
<b>Foundation Aid</b>	<b>\$21,294,990</b>	<b>\$22,060,368</b>	<b>\$765,378</b>	<b>3.59%</b>
<b>Expense-based Aids</b>				
Building Aid	\$716,928	\$862,543	\$145,615	20.31%
Transportation Aid*	\$3,832,647	\$3,594,000	(\$238,647)	-6.23%
BOCES Aid	\$2,864,611	\$3,619,331	\$754,720	26.35%
Public High Cost Excess Cost Aid	\$63,673	\$381,347	\$317,674	498.91%
Private Excess Cost Aid	\$444,449	\$467,966	\$23,517	5.29%
Special Services Aid	\$0	\$0	\$0	N/A
<b>Instructional Materials Aids</b>				
Software Aid	\$68,549	\$68,429	(\$120)	-0.18%
Hardware & Technology Aid	\$33,001	\$29,626	(\$3,375)	-10.23%
Textbook Aid	\$281,814	\$278,610	(\$3,204)	-1.14%
Library Materials Aid	\$28,600	\$28,550	(\$50)	-0.17%
<b>Other Operating Aids</b>				
Academic Enhancement Aid	\$0	\$0	\$0	N/A
Charter School Transitional Aid	\$0	\$0	\$0	N/A
High Tax Aid	\$442,003	\$442,003	\$0	0.00%
Supplemental Public Excess Cost Aid	\$168,228	\$168,228	\$0	0.00%
<b>Aid for Recent Consolidations</b>				
Operating Reorganization Incentive Aid	\$0	\$0	\$0	N/A
Building Reorganization Incentive Aid	\$0	\$0	\$0	N/A
<b>Subtotal</b>	<b>\$30,239,493</b>	<b>\$32,001,001</b>	<b>\$1,761,508</b>	<b>5.83%</b>
<b>Aid for Early Childhood Education</b>				
Full Day Kindergarten Conversion Aid	\$0	\$0	\$0	N/A
Universal Prekindergarten Aid**	\$826,719	\$1,269,805	\$443,086	53.60%
<b>Total School Aid</b>	<b>\$31,066,212</b>	<b>\$33,270,806</b>	<b>\$2,204,594</b>	<b>7.10%</b>

This is the only item that is guaranteed, but can change in the April and November data snapshot based on projected vs. actual student enrollment data

These are expense-based aids. As the expenses increase or decrease so does the aid. The numbers are subject to change and will change once ST-3 and STACs are filed annually

Universal Prekindergarten Aid allocation has not changed, the amount shown in 2024-2025 is based on the number of slots we filled not the amount allocated for HUFSD





# 2025-2026 CAPITAL PROJECTS



## PAST

Projects Completed as of  
January 31, 2025

Completed  
Projects

## PRESENT

Projects In Design Phase and  
Out to Bid

Ongoing  
Projects

## FUTURE

Projects Considered for  
2025-2026 Capital Proposition

Future  
Projects



2024-2025

# PROJECT UPDATES

COMPLETED



<u>SCHOOL</u>	<u>PROJECT</u>	<u>FUNDING SOURCE</u>
Flower Hill	Air Conditioning – Main office, nurse’s office, faculty room	ARPA Grant
Jefferson	Air Conditioning – Main office, nurse’s office	ARPA Grant
Southdown	Air Conditioning – Main office, nurse’s office, faculty room	ARPA Grant
Washington	Air Conditioning – Main office, nurse’s office, faculty room	ARPA Grant
JA STEM	Air Conditioning –Nurse’s office	ARPA Grant
Finley	Air Conditioning – Cafeteria	ARPA Grant
Huntington HS	Air Conditioning – Nurse’s office	ARPA Grant



*ARPA grant completed and FS-10-F submitted October 30, 2024*





2024-2025

# PROJECT UPDATES

MAY 2022 VOTE



<u>SCHOOL</u>	<u>PROJECT</u>	<u>RESERVE FUNDS ALLOCATED</u>
Flower Hill	Replace main electrical service & switchgear	\$350,000
Flower Hill	Install natural gas/carbon monoxide detection system	30,000
Jefferson	Replace main electrical service & switchgear	300,000
Southdown	Install natural gas/carbon monoxide detection system	30,000
<b>TOTAL</b>		<b>710,000</b>
<u>SCHOOL</u>	<u>PROJECT</u>	<u>FUNDING SOURCE</u>
Jefferson	Rooftop Solar	Transfer to Capital (\$625,000)

All Bids Completed– Summer 2025 Work





# MAY 2023 VOTE

<u>SCHOOL</u>	<u>PROJECT</u>	<u>RESERVE FUNDS ALLOCATED</u>
Flower Hill	Replace Boilers (2) - 1 replace through insurance recoveries	\$800,000
Southdown	Replace Boilers (2)	800,000
Southdown	Replace main electrical service & switchgear	350,000
Washington	Replace main electrical service & switchgear & Rooftop Solar	800,000
JA STEM	Partial Roof Replacement (Phase II) & water service upgrade	1,400,000
Finley	Science Room Reconstruction	800,000
Huntington HS	Turf Field Lighting	985,000
<b>TOTAL</b>		<b>5,935,000</b>
<u>SCHOOL</u>	<u>PROJECT</u>	<u>FUNDING SOURCE</u>
Huntington HS	Greenhouse*	Transfer to Capital (\$250,000)

*Bid Opening March 2025 – Summer 2025 Work*

*\* Item awaiting approval*



<u>SCHOOL</u>	<u>PROJECT</u>	<u>RESERVE FUNDS ALLOCATED</u>
JA STEM	Roof Replacement (Phase 3 of 4)*	\$1,000,000
JA STEM	Cafeteria Air Conditioning*	450,000
Huntington HS	Auditorium and Upper Seating**	2,690,800
Huntington HS	Visitor Bathrooms**	425,000
<b>TOTAL</b>		<b>4,565,800</b>
<u>SCHOOL</u>	<u>PROJECT</u>	<u>FUNDING SOURCE</u>
Southdown & Washington	2 sets of cross corridor smoke doors (Priority 1 at Primary Buildings)**	Transfer to Capital (\$250,000)

*\*Bid Opening March 2025 – Summer 2025 Work*

*\*\* Items in Design Stage*



2024-2025

# SAMS GRANT

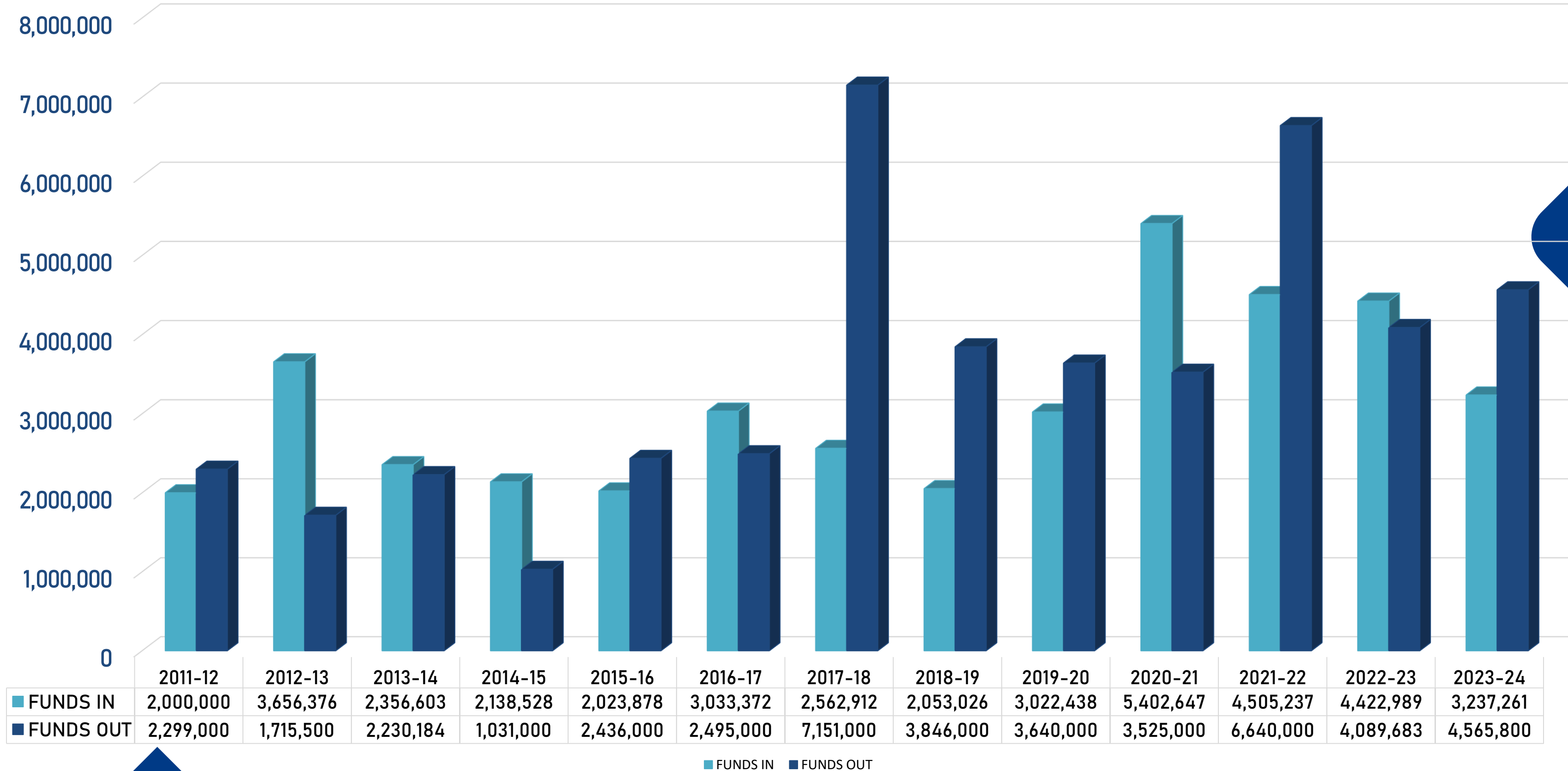
## DASNY PROJECT UPDATES



<u>SCHOOL</u>	<u>PROJECT</u>	<u>DASNY FUNDS ALLOCATED</u>	<u>STATUS</u>
High School	New Press Box	\$250,000	Completed
K-12	Building Innovation Lab and Makerspaces	\$50,000	Funding Approved – New Quotes Forthcoming
JA STEM	Library Renovations	\$50,000	Furniture Received – Still Awaiting Shelving
Woodhull	Library Renovations	\$100,000	DASNY Review
Finley Middle	Library Renovations	\$125,000	Funding Approved – New Quotes Forthcoming
<b>TOTAL</b>		<b>\$575,000</b>	



# CAPITAL RESERVE USE & REPLENISHMENT 2011 - PRESENT





# CAPITAL EXPENDITURES AND NEXT STEPS



## PLAN

2022 - 2023 Priority 1 from Building Condition Survey

Building/Facilities Upgrades

## BUILDING AID

2025-2026 anticipated building aid is .398

For every aidable dollar spent, we receive \$0.398 in aid

## FUNDING SOURCE

2022 Capital Reserve Funds available \$3,685,809

## PROPOSITION(S)

Proposition 2: Voter-approved cap on fund contributions

Proposition 3: 2025 Building Improvement Fund Establishment





# CAPITAL ACCOMPLISHMENTS

## Prior Years Snapshot

- Roof Replacement
  - Washington Primary School – May 2017
  - Flower Hill Primary School – May 2018
  - Jefferson Primary School – May 2018
  - Southdown Primary School – May 2018
  - Huntington High School (partial) – May 2019, May 2020, May 2021, and May 2022
  - Jack Abrams STEM (partial) – May 2022, May 2023 and May 2024
- Rooftop Solar Panels
  - Southdown Primary School – May 2020
  - Flower Hill Primary School – May 2021
  - Jefferson Primary School – May 2022
  - Washington Primary School – May 2023
- New Boilers
  - Jack Abrams STEM – May 2017
  - Woodhull Intermediate School – May 2018
  - Huntington High School – May 2019
  - Finley Middle School – May 2020
  - Jefferson Primary School – May 2021
  - Washington Primary School – May 2022
  - Flower Hill Primary School – May 2023
  - Southdown Primary School – May 2023
- Security Vestibule
  - Jefferson Primary – May 2016
  - Woodhull Intermediate School – May 2017
  - Southdown Primary School – May 2017
  - Flower Hill Primary School – May 2018
  - Washington Primary School – May 2018

# CAPITAL PROJECT WORK

## BOILERS



⋮  
⋮  
⋮



⋮  
⋮  
⋮





# CAPITAL PROJECT WORK

## ROOF

### REPLACEMENTS





# CAPITAL PROJECT WORK

## ROOFTOP WORK





# CAPITAL PROJECT WORK

## VESTIBULE







# 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, Fund Transfers & Instructional Staff)

April 7, 2025 – Budget presentation (Revenues & Budget Overview)

April 22, 2025 – HUFSD Budget Adoption/Property Tax Report Card Adoption

