



2026-2027

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TAX LEVY LIMIT & CAPITAL CONSIDERATIONS

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



• • •

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:

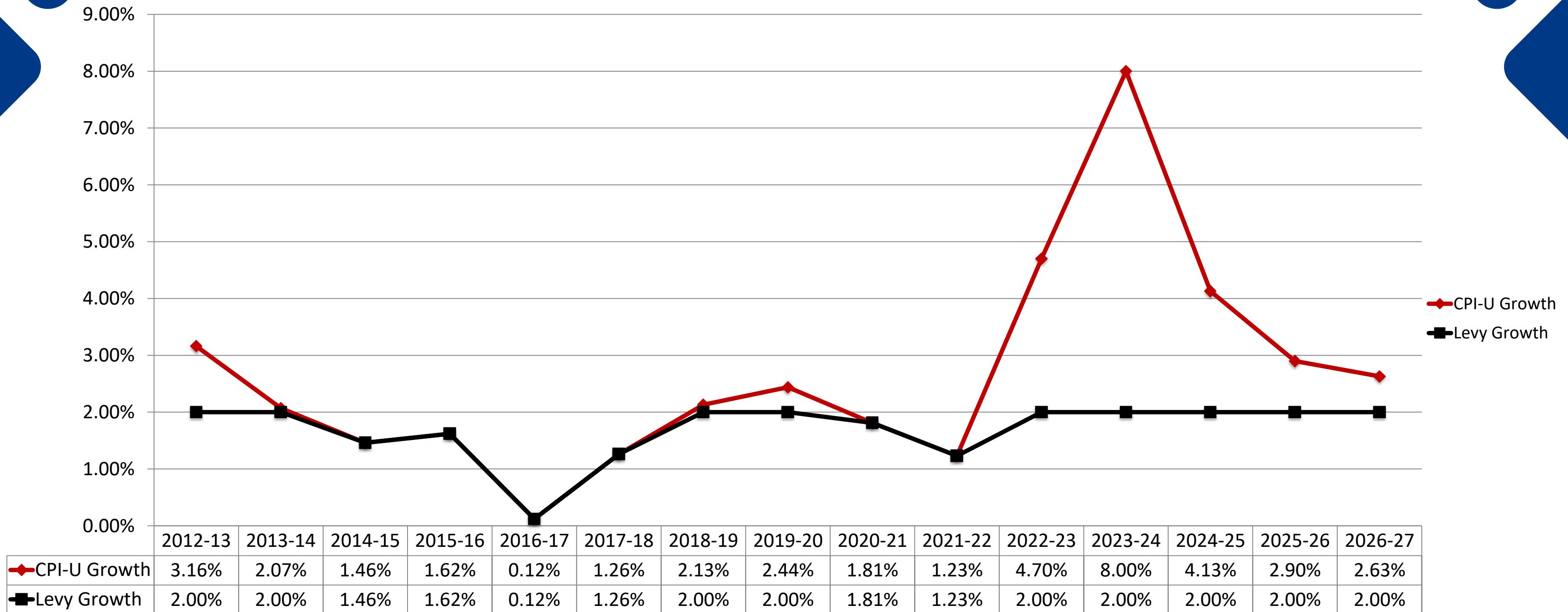
- 2% + exclusions OR
- Inflation rate + exclusions

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

- Average monthly CPI-U for 2025 = **2.6%**
(2024 growth = 2.9%)

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

2026-27 PROPERTY TAX CAP CALCULATION

	2025-2026 Approved Actual Tax Levy	\$120,426,114	
(multiply)	Tax Base Growth Factor (per ORPS)	1.0032	
		120,811,478	
(add)	2025 - 2026 Pilot	105,924	
		Total	120,917,402
Prior Year Exclusions			
(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	
		Adjusted Prior Year Tax Levy	120,917,402
(multiply)	Allowable Levy Growth Factor [lesser of 2 percentage points or CPI]	2.00%	
		123,335,750	
(subtract)	2026-2027 Pilot	(115,000)	
		Total	123,220,750
(add)	Available Carryover from 2025-2026	527,780	
		Tax Levy Limit	123,748,530
Current Year Exclusions			
(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	
	Allowable Tax Levy prescribed by Chapter 97 of the Laws of 2011	\$123,748,530	2.75888%
	(with a simple majority vote, to be published on Budget Notice & PTRC)		
	Adopted 2025/26 Tax Levy:	\$120,426,114	\$3,322,416

HUNTINGTON UNION FREE SCHOOL DISTRICT

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(add)	2025 - 2026 Pilot	105,924	
		Total	120,917,402
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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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	Adopted 2025/26 Tax Levy:	\$120,426,114	\$3,322,416

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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	(with a simple majority vote, to be published on Budget Notice & PTRC)	2.75888%
	Adopted 2025/26 Tax Levy:	\$120,426,114
		\$3,322,416

- 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 a tax levy at the 2.76% 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

Executive Budget Proposal Highlights

- \$1.6 Billion or 4.3% increase in School Aid
- Foundation Aid Changes
 - \$799 Million (3%) increase
 - At least a 1 percent year-to-year increase (Save harmless)
 - CPI 2.8% increase currently included, anticipating this to go down to 2.6%
- Universal Prekindergarten Aid
 - \$561 Million (52.5%) increase
 - Proposed per-pupil allocation increase from \$5,403 to \$10,000
 - Some districts will receive Foundation Aid Per Pupil if higher
 - Mandate all districts to provide, by 2028-29, full-day UPK to any 4-year-old whose parents request it
 - No cap on number of slots (as many as need to be served)
- Expense-Based Aids
 - The executive budget fully funds the current statutory formulas that reimburse a portion of certain school district expenses.
- Universal Free School Meals
 - \$55 Million (16.2%) increase to continue implementation of the 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
Total Prior Year Claims		\$ 540,332.00	

2026-27 EXECUTIVE BUDGET

Huntington Union Free School District

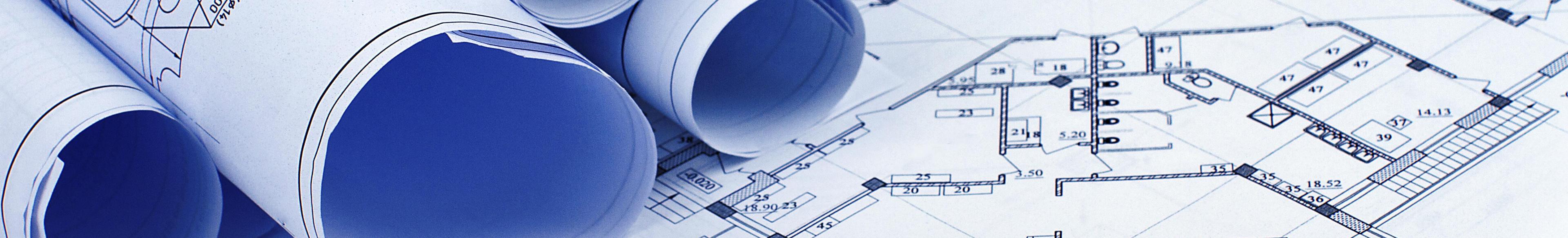
	2025-26	2026-27	Change	%
Foundation Aid	\$ 21,899,893	\$ 22,118,891	\$ 218,998	1.00%
Expense-Based Aids				
Building Aid	\$961,914	\$888,126	(\$73,788)	-7.67%
Transportation Aid	\$3,434,696	\$3,252,079	(\$182,617)	-5.32%
BOCES Aid	\$3,268,037	\$2,962,261	(\$305,776)	-9.36%
Public High Cost Excess Cost Aid	\$547,376	\$502,088	(\$45,288)	-8.27%
Private Excess Cost Aid	\$716,390	\$689,756	(\$26,634)	-3.72%
Special Services Aid	\$0	\$0	\$0	N/A
Instructional Materials Aids				
Software Aid	\$67,605	\$67,874	\$269	0.40%
Hardware & Technology Aid	\$29,270	\$22,807	(\$6,463)	-22.08%
Textbook Aid	\$275,639	\$273,833	(\$1,806)	-0.66%
Library Materials Aid	\$28,206	\$28,319	\$113	0.40%
Other Operating Aids				
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%
Aid for Recent Consolidations				
Operating Reorganization Incentive Aid	\$0	\$0	\$0	N/A
Building Reorganization Incentive Aid	\$0	\$0	\$0	N/A
Subtotal	\$ 31,839,257	\$ 31,416,265	(\$422,992)	-1.33%
Aid for Early Childhood Education				
Full Day Kindergarten Conversion Aid	\$0	\$0	\$0	N/A
Universal Prekindergarten Aid	\$1,042,865	\$1,530,000	\$487,135	46.71%
Total School Aid	\$32,882,122	\$32,946,265	\$64,143	0.20%

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

These are expense-based aids whose allocation is tied to student enrollment. As enrollment declines, the amount of available aid also decreases.

Universal Prekindergarten Aid allocation has a proposed change. We currently have 153 slots, and the proposed allocation per student for the 2026-2027 year is \$10,000. The amount received is based on the number of participating students, with no cap.



2026-2027 CAPITAL PROJECTS

⋮ ⋮ ⋮

⋮ ⋮ ⋮

PAST

Projects Completed as of
January 31, 2026



PRESENT

Projects In Design Phase and
Out to Bid



FUTURE

Projects Considered for
2026-2027 Capital Proposition





2025-2026

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
	TOTAL	710,000
<u>SCHOOL</u>	<u>PROJECT</u>	<u>FUNDING SOURCE</u>
Jefferson	Rooftop Solar	Transfer to Capital (\$625,000)

**In Construction*

All Other May 2022 Project Work Completed



SCHOOL	PROJECT	RESERVE FUNDS ALLOCATED
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
TOTAL		5,935,000
SCHOOL	PROJECT	FUNDING SOURCE
Huntington HS	Greenhouse**	Transfer to Capital (\$250,000)

**In Construction*

***Ready to Bid*

All Other May 2023 Work Completed



<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
	TOTAL	4,565,800
<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)

*Work Completed

** Awaiting Project Manager Signature

*** Ready to Bid

<u>SCHOOL</u>	<u>PROJECT</u>	<u>RESERVE FUNDS ALLOCATED</u>
Flower Hill, Southdown & Washington	Stage Egress & Proper Fire Rated Walls**	\$300,000
JA STEM	Roof Replacement (Phase 4 of 4)*	\$1,000,000
Primary & Intermediate Buildings	Interior Doors Kitchen Tray Pass (Fire Alarm)**	120,000
Huntington HS	Enclosure of Stairs & Smoke Separations at 1 st and 2 nd floor**	472,500
Huntington HS	Interior Rated Walls at Offices/Rooms that are not Fire Rated**	150,000
Huntington HS	Outside Field Bathrooms**	1,600,000
TOTAL		3,642,500
<u>SCHOOL</u>	<u>PROJECT</u>	<u>FUNDING SOURCE</u>
Flower Hill, Jefferson and Woodhull	Smoke Separation Doors (Priority 1 at Primary Buildings) and door hardware and replacement***	Transfer to Capital (\$260,000)

*Items at SED for Review

** Architect Submitting to SED for Review

*** Awaiting SED Project Manager Signature



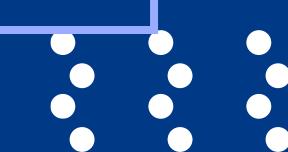
2025-2026

SAMS GRANT

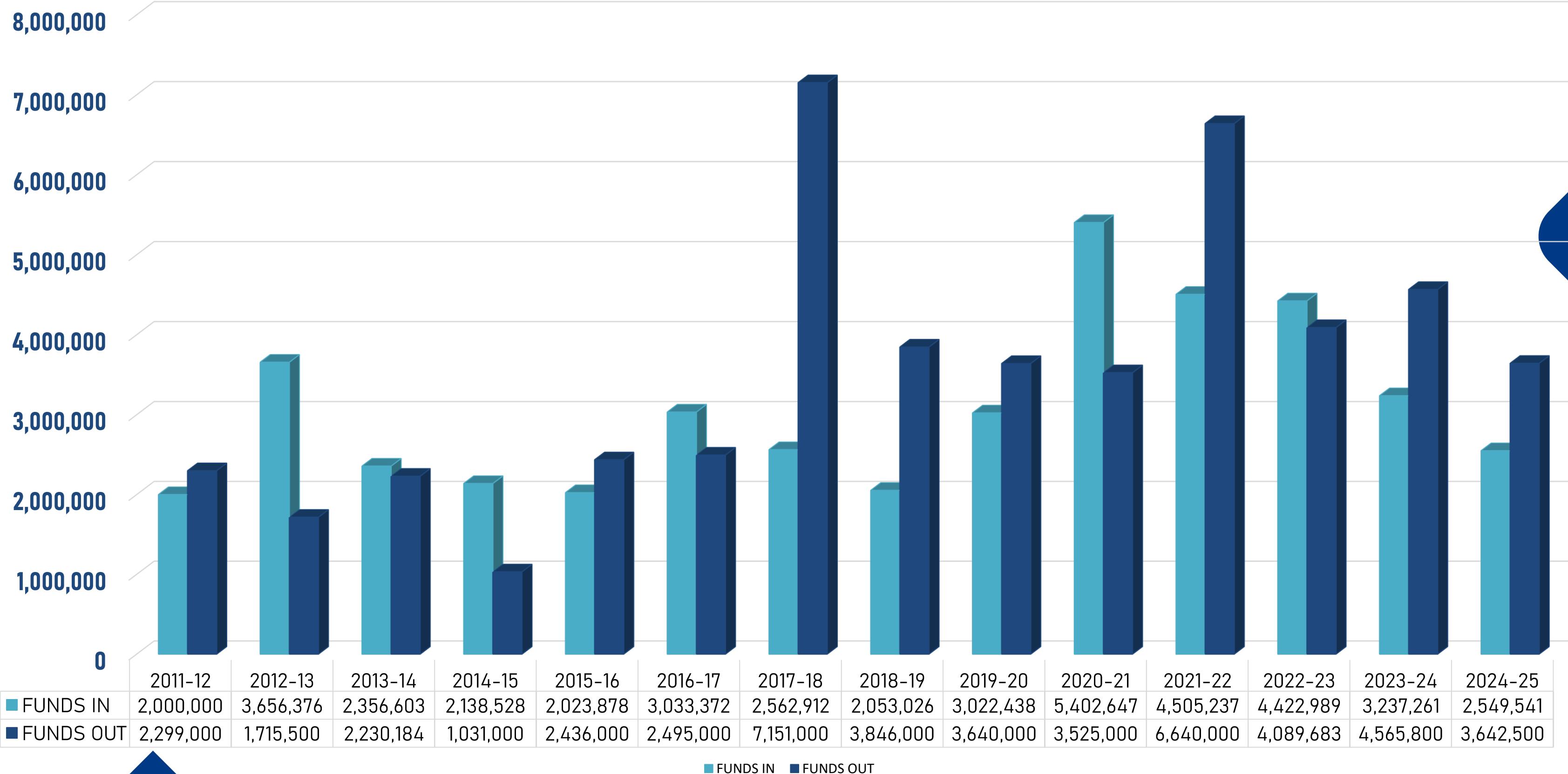
DASNY PROJECT UPDATES

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<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 – Recently met for new design and quotes
TOTAL		\$575,000	



CAPITAL RESERVE USE & REPLENISHMENT 2011 - PRESENT



CAPITAL EXPENDITURES AND NEXT STEPS

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PLAN

2022 - 2023 Priority 1 from
Building Condition Survey

Building/Facilities Upgrades

BUILDING AID

2026-2027 anticipated
building aid is .372

For every aidable dollar spent,
we receive \$0.372 in aid

FUNDING SOURCE

2022 Capital Reserve Funds
available \$2,594,365

PROPOSITION(S)

Proposition 2: Voter-approved cap
on fund contributions



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- May 2022 - 2025
- 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

JAS CAFETERIA MECHANICAL UPGRADES



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CAPITAL PROJECT WORK

ATHLETIC FIELD LIGHTS



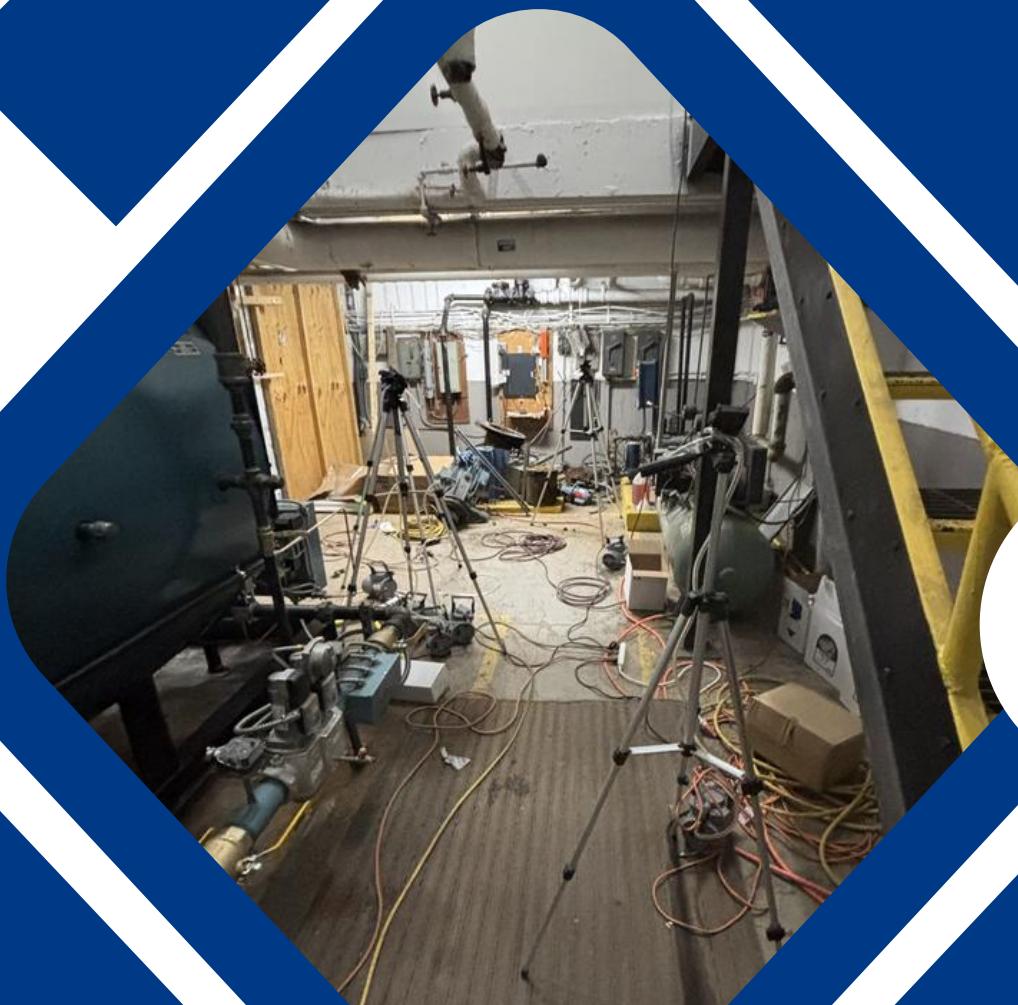
CAPITAL PROJECT WORK

FINLEY SCIENCE ROOMS



CAPITAL PROJECT WORK

FLOWER HILL & SOUTHDOWN BOILERS



CAPITAL PROJECT WORK

WASHINGTON SWITCHGEAR & SOLAR



2027 CAPITAL PROJECT DISPLAY CASE :: PROPOSALS

\$2,115,154



2022-2023 Building Condition Survey Priority List

Facility Upgrade Considerations

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

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

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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)



**Tax Levy Limit
Calculation
Submission**

**Budget
Adoption**

**Budget
Hearing**

Budget Vote

