



FLORIDA
UNION FREE
SCHOOL DISTRICT

BUDGET OVERVIEW



Dr. Lisamarie Spindler and Mr. Christopher Slesinski | February 20, 2025

COST DRIVERS



CONTRACT SALARIES

**SALARIES
STEPS
LONGEVITY**

**AVERAGE INCREASE
SRP 5.05%
FTA 4.36%**



HEALTH INSURANCE

≈ 4 %



BOCES SERVICES

≈ 5 %

Will review current contracts and services



ERS & TRS

ERS +1.30% (15.2% to 16.5%)

TRS contributions -0.52%
(10.11% to 9.59%)

NOTE: Although decrease on percentage you still multiply on new increased salary higher due to salary increases



TRANSPORTATION

2 %

Year 3 of 5 year contract



CURRENT ENROLLMENT

Current enrollment and projected enrollment significantly impacts our school district's budget, as it directly affects both revenue and expenses. Funding from state and federal sources is often based on per-pupil allocations, meaning higher enrollment can lead to increased funding, while lower enrollment may result in cuts. On the expense side, enrollment levels influence staffing needs, class sizes, transportation, and facility maintenance. Effectively managing enrollment fluctuations is essential for maintaining financial stability and ensuring students receive a quality education.

REVENUE PROJECTIONS

Revenue projections are crucial to a school district's budget as they provide an estimate of available funds for the upcoming fiscal year, guiding financial planning and decision-making. Accurate projections allow the district to allocate resources effectively, ensuring that staff, programs, and operations are adequately funded.

FEDERAL GRANTS

Federal grants supplement a school district's budget by funding programs for specific needs, such as low-income students or special education. These grants allow districts to enhance services without straining their general budget, though they require careful planning due to their time-limited nature and federal regulations.



CURRENT ENROLLMENT (data pulled as of 2/3/25 from school tool)

GOLDEN HILL ELEMENTARY		SEWARD MIDDLE SCHOOL		SEWARD HIGH SCHOOL	
PreK	39	6	63	9	48
K	39 (including 1 Special Ed.)	7	55	10	50
1	51 (including 4 Special Ed.)	8	65	11	53
2	46			12	54
3	56 (including 1 Special Ed.)				
4	52 (including 1 Special Ed.)			TOTAL	730
5	59 (including 3 Special Ed.)				
BASIC EDUCATION DATA SYSTEM (BEDS) DAY Totals 1st Wednesday in October		24-25	23-24	22-23	
		726	727	709	

CLASS SIZE PROJECTIONS - Golden Hill

GOLDEN HILL ELEMENTARY		# Of Sections	Class Size
PreK	Currently 23(36)	2	18
K	41	2	20.5
1	38	2	19
2	47	3	15.7
3	46	3	15.3
4	55	3	18.3
5	51	3	17
Total	304		

INCREASE
2nd Grade
SECTION
25-26

CURRENT ENROLLMENT SSSI

Grade	23-24 (6/28/24)	24-25 (2/3/25)	25-26 projected
6	59	63	59
7	63	55	63
8	46	65	55
9	58	48	65
10	57	50	48
11	53	53	50
12	47	54	53
Total	383	388	393

CURRENT FTE SEWARD

Department	FTE Number of Teachers	Number of ACTUAL teachers	Projected
AIS	1	1	1
Art	2	2	1.5
Business	1	1	0
Computer Science	1	1	1
English	5.4	5	5
ENL	1.2	1	1
Home & Careers	1.2	1	1
Library	1	1	1
Math	5.2	5	5
Music	1.5	1.5	1.5
PE/Health/Athletic Director	3	3	3
Science	5.0	4.5	4.5
Special Education	6.4	6.4	6
Social Studies	4.8	4.5	4.5
Spanish	2.4	2	2
Technology	1.2	1	1
JROTC	0	0	1

.5 SHARED WITH GOLDEN HILL

REVENUE PROJECTION



TAX LEVY LIMIT

Florida UFSD - 2025-26 Tax Levy Limit Calculation

2/20/2025

DRAFT

A.	Total Real Property Tax Levy for Base Year	\$16,555,278
B.	Tax Base Growth Factor (minimum of 1.0)	1.0102
C.	Product of A * B	\$16,724,142
D.	Base Year PILOTS	\$18,750
E.	Sum of C + D	\$16,742,892
F.	Base Year Capital Tax Levy	\$674,985
G.	Difference of E - F	\$16,067,907
H.	Allowable Levy Growth Factor based on CPI (2% for 2025-26)	1.0200
I.	Product of G * H	\$16,389,265
J.	Budget Year PILOTS	\$19,125
K.	Difference of I - J	\$16,370,140
L.	Equals Tax Levy Limit Base or Before Exclusions	\$16,370,140
M.	Budget Year Torts and Judgements above 5% of Levy	\$0
N.	Budget Year Capital Tax Levy	\$648,943
O.	Budget Year Pension Expense above 2% increase in rate	\$0
	Eligible Prior Year Carryover	\$0
P.	Tax Levy Limit Adjusted for Transfers + Exclusions (Sum L-O)	\$17,019,083
W.	Total Tax Levy Percentage Increase	2.80%

Tax Levy Limit:
2.8% (\$463,805)

Tax Base Growth
Factor: 1.02%

CPI-U Index: 4.12% -
- Capped at 2%

PILOTS

CAPITAL TAX
EXCLUSION

TAX LEVY - HISTORICAL

Year	Cap %	Budget Tax Levy % Increase	Tax Levy @ Cap	Tax Levy	Annual Difference in Tax Levy & Levy Cap	Cumulative Difference in Tax Levy & Levy Cap
2017-18	1.78%	1.78%	\$ 14,633,509	\$ 14,633,509	\$ -	\$ -
2018-19	2.67%	2.67%	\$ 15,024,588	\$ 15,024,588	\$ -	\$ -
2019-20	2.30%	1.50%	\$ 15,370,222	\$ 15,249,960	\$ 120,262	\$ 120,262
2020-21	2.29%	2.29%	\$ 15,598,473	\$ 15,598,470	\$ 3	\$ 120,265
2021-22	1.74%	1.26%	\$ 15,869,905	\$ 15,794,905	\$ 75,000	\$ 195,265
2022-23	2.21%	1.74%	\$ 16,144,577	\$ 16,069,575	\$ 75,002	\$ 270,267
2023-24	3.51%	1.50%	\$ 16,633,901	\$ 16,310,619	\$ 323,282	\$ 593,549
2024-25	2.58%	1.50%	\$ 16,731,626	\$ 16,555,278	\$ 176,348	\$ 769,897
2025-26	2.80%	1.75%	\$ 17,019,083	\$ 16,844,995	\$ 174,088	\$ 943,985

REVENUE PROJECTIONS

		1.5% LEVY INCREASE	\$ CHANGE	1.75% LEVY INCREASE	\$ CHANGE	2.80% LEVY INCREASE	\$ CHANGE
TAX LEVY	\$ 16,555,278	\$ 16,803,912	\$ 248,634	\$ 16,844,995	\$ 289,717	\$ 17,019,083	\$ 463,805
STATE, FEDERAL AID	\$ 8,949,000	\$ 9,152,428	\$ 203,428	\$ 9,152,428	\$ 203,428	\$ 9,152,428	\$ 203,428
MISC., TUITION AND INTEREST	\$ 343,750	\$ 514,125	\$ 170,375	\$ 514,125	\$ 170,375	\$ 514,125	\$ 170,375
FUND BALANCE	\$ 407,545	\$ 500,000	\$ 92,455	\$ 500,000	\$ 92,455	\$ 500,000	\$ 92,455
TOTAL	\$ 26,255,573	\$ 26,970,465	\$ 714,892	\$ 27,011,548	\$ 755,975	\$ 27,185,636	\$ 930,063
% CHANGE			2.72%		2.88%		3.54%

ESTIMATED STATE AID



	24-25 Legislative Budget	25-26 Executive Budget	\$ Change
Foundation Aid	\$ 5,421,322	\$ 5,529,755	\$ 108,433
High Cost Excess Cost	\$ 54,779	\$ 112,485	\$ 57,706
Private Excess Cost	\$ 213,350	\$ 224,576	\$ 11,226
Building Aid	\$ 1,188,786	\$ 975,324	\$ (213,462)
BOCES Aid	\$ 1,185,821	\$ 1,044,548	\$ (141,273)
Transportation Aid	\$ 907,822	\$ 917,320	\$ 9,498
Software, Library, Textbook, Hardware Aid	\$ 68,958	\$ 66,953	\$ (2,005)
High Tax Aid	\$ 281,467	\$ 281,467	\$ -
Total State Aid Increase Budget to Budget	\$ 9,322,305	\$ 9,152,428	\$ (169,877)

FEDERAL GRANTS



Title I	Academic support for struggling students; Enrichment opportunities; Support for homeless students; Professional development for staff
Title II	Professional development for staff and administrators
Title III	Supplementary instructional support for English language learners; Translation & interpretation services for non-English speaking families
Title IV	Student support and academic enrichment in three (3) areas: Access to a well-rounded education; Improve school conditions for student learning; and Improve the use of technology... for all students
Pre-K	To support the districts Pre-Kindergarten Learners
IDEA 611/619	Professional development for Special Education staff and administrators

24-25 FEDERAL GRANT ALLOCATIONS

FUNDING SOURCE	TOTAL BUDGET	START	END
Title I	\$124,008	09/01/24	08/31/25
Title II	\$21,087	09/01/24	08/31/25
Title III	***\$5,006	09/01/24	08/31/25
Title IV	\$10,000	09/01/24	08/31/25
Pre-K	**\$351,859	07/01/24	06/30/25
IDEA 611/619	\$196,224	07/01/24	06/30/25
Total for 24-25 SY	\$708,184		

Resolution for New Capital Reserve

In 2018, the district approved a Capital Reserve Fund with a limit of up to \$5 million over a 10-year period. Since its establishment, the district has successfully contributed \$4.5 million to this fund. With the current reserve nearing its maximum contribution limit, it is recommended that the district seek voter authorization during the upcoming May budget vote to establish a new Capital Reserve. This will allow the district to continue setting aside funds for future capital projects, ensuring the long-term maintenance and improvement of facilities without relying solely on borrowing or incurring additional debt. Establishing a new reserve will provide greater financial flexibility and support the district's strategic planning for infrastructure needs.

- Amount not to Exceed \$5,000,000
- Contributions for up to 10 years
- Initial Funding from Unexpended amount in current reserve



Budget Timeline:

- Budget Scenarios/Revenue
- Board of Education Budget Discussion
- Board Adopts the Budget
- Community Outreach
- Community Vote - May 20th

