



**FLORIDA**  
UNION FREE  
SCHOOL DISTRICT

# BUDGET OVERVIEW



**Dr. Lisamarie Spindler and Mr. Christopher Slesinski | March 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

# Employee Benefits, Debt Service, Interfund Transfers

	24-25	25-26	Dollar Change	Percent Change
Employee Benefits	\$ 6,334,808.00	\$ 6,575,531.89	\$ 240,723.89	3.80%
Debt Service	\$ 1,602,438.33	\$ 1,393,840.16	\$ (208,598.17)	-13.02%
Interfund Transfers	\$ 186,000.00	\$ 196,000.00	\$ 10,000.00	5.38%
Benefits, Debt, Transfers Total	\$ 8,123,246.33	\$ 8,165,372.05	\$ 42,125.72	0.52%

- Decrease in Debt Service due to debt falling off from 2009 Bond and 2020 Bus Bond
- Increase of Interfund Transfers to properly support Summer Special Education Services

# Transportation

	24-25	25-26	Dollar Change	Percent Change
Contracted Services	\$ 1,665,946.96	\$ 1,707,313.45	\$ 41,366.49	2.48%
Salaries	\$ 67,712.00	\$ 104,383.00	\$ 36,671.00	54.16%
BOCES Services	\$ 20,400.00	\$ 20,400.00	\$ -	0.00%
Materials & Supplies	\$ 16,000.00	\$ 16,000.00	\$ -	0.00%
Transportation Total	<b>\$ 1,770,058.96</b>	<b>\$ 1,848,096.45</b>	<b>\$ 78,037.49</b>	<b>4.41%</b>

- Increase in 2025-2026 salary projections to ensure accurate fund allocation to secure the appropriate aid for these costs.

# Technology

	24-25	25-26	Dollar Change	Percent Change
BOCES	\$ 281,469.00	\$ 292,727.76	\$ 11,258.76	4.00%
Salaries	\$ 141,096.00	\$ 148,567.00	\$ 7,471.00	5.29%
Equipment	\$ 60,000.00	\$ 60,000.00	\$ -	0.00%
Contracted Services	\$ 58,225.00	\$ 58,225.00	\$ -	0.00%
Software	\$ 19,000.00	\$ 19,000.00	\$ -	0.00%
Materials & Supplies	\$ 11,500.00	\$ 11,500.00	\$ -	0.00%
Technology Total	<b>\$ 571,290.00</b>	<b>\$ 590,019.76</b>	<b>\$ 18,729.76</b>	<b>3.28%</b>

- Equipment line to continue with district chromebook fleet upkeep

# Facilities

	24-25	25-26	Dollar Change	Percent Change
Salaries	\$ 692,466.00	\$ 719,511.00	\$ 27,045.00	3.91%
Contractual Services	\$ 401,475.00	\$ 429,325.00	\$ 27,850.00	6.94%
Utilities	\$ 250,000.00	\$ 257,500.00	\$ 7,500.00	3.00%
Materials & Supplies	\$ 120,500.00	\$ 127,915.00	\$ 7,415.00	6.15%
Equipment	\$ 31,500.00	\$ 32,445.00	\$ 945.00	3.00%
Facilities Total	<b>\$ 1,495,941.00</b>	<b>\$ 1,566,696.00</b>	<b>\$ 70,755.00</b>	<b>4.73%</b>

- Portion of Facilities salaries reallocated to Transportation to properly align expense with aid area



# Extra Curricular & Interscholastic Sports

	24-25	25-26	Dollar Change	Percent Change
Salaries	\$ 278,677.92	\$ 302,108.70	\$ 23,430.78	8.41%
BOCES	\$ 70,000.00	\$ 72,800.00	\$ 2,800.00	4.00%
Materials & Supplies	\$ 26,153.00	\$ 27,130.00	\$ 977.00	3.74%
Contractual Services	\$ 16,950.00	\$ 19,300.00	\$ 2,350.00	13.86%
Equipment	\$ 15,000.00	\$ 15,600.00	\$ 600.00	4.00%
Extra Curricular & Interscholastic Sports Total	\$ 406,780.92	\$ 436,938.70	\$ 30,157.78	7.41%

- Increase in Contractual Services and Salaries to continue to support the Odyssey of the Mind teams, Mock Trial, Grades 5-6 Sport Intramurals

# S.S. Seward Institute

	24-25	25-26	Dollar Change	Percent Change
Salaries	\$ 4,512,939.00	\$ 4,538,053.73	\$ 25,114.73	0.56%
BOCES	\$ 822,453.93	\$ 855,352.09	\$ 32,898.16	4.00%
Materials & Supplies	\$ 63,100.00	\$ 63,100.00	\$ -	0.00%
Textbooks & Library Books	\$ 25,300.00	\$ 25,300.00	\$ -	0.00%
Contractual Services	\$ 24,725.00	\$ 24,725.00	\$ -	0.00%
<b>S.S. Seward Total</b>	<b>\$ 5,448,517.93</b>	<b>\$ 5,506,530.82</b>	<b>\$ 58,012.89</b>	<b>1.06%</b>

- Sustaining Distance Learning opportunities
- Starting a Junior ROTC program
- Continued Professional Development for Music Program



# Golden Hill Elementary

	24-25	25-26	Dollar Change	Percent Change
Salaries	\$ 3,030,165.31	\$ 3,078,661.86	\$ 48,496.55	1.60%
Materials & Supplies	\$ 52,450.00	\$ 52,450.00	\$ -	0.00%
Textbooks & Library Books	\$ 33,000.00	\$ 33,000.00	\$ -	0.00%
Contractual Services	\$ 25,665.00	\$ 25,665.00	\$ -	0.00%
BOCES	\$ 12,124.74	\$ 12,609.73	\$ 484.99	4.00%
Golden Hill Total	\$ 3,153,405.05	\$ 3,202,386.59	\$ 48,981.54	1.55%

- Additional Second Grade section
- Maintaining Universal Pre-K Program
- New Math Curriculum
- Sustaining enrichment programming
- Continued Professional Development for Music Program

# Special Education

	Students with IEPs	Continuum of Services Available	Teaching Staff	Aides	Related Service Providers
Golden Hill	54	consultant teacher, resource room, 8:1:2, 8:1:1	4	4	4 (2 shared with Seward)
Seward	48	consultant teacher, resource room, 15:1 for core content classes, 8:1:1	6	2	3 (2 shared with GH)

Number of Students in Out of District Placements	
OUBOCES	14
Rockland BOCES	1
Private Special Education Placement	3
Special Education Placement Special Act School	2

# Special Education

	24-25	25-26	Dollar Change	Percent Change
Salaries	\$ 1,429,861.00	\$ 1,454,179.80	\$ 24,318.80	1.70%
BOCES	\$ 1,058,344.40	\$ 1,100,678.18	\$ 42,333.78	4.00%
Tuition	\$ 294,000.00	\$ 378,000.00	\$ 84,000.00	28.57%
Contractual Services	\$ 70,000.00	\$ 70,000.00	\$ -	0.00%
Materials & Supplies	\$ 12,000.00	\$ 12,000.00	\$ -	0.00%
<b>Special Education Total</b>	<b>\$ 2,864,205.40</b>	<b>\$ 3,014,857.98</b>	<b>\$ 150,652.58</b>	<b>5.26%</b>

# Administration & Other District Wide Expenditures

	24-25	25-26	Dollar Change	Percent Change
Salaries	\$ 831,982.15	\$ 856,454.00	\$ 24,471.85	2.94%
BOCES	\$ 790,485.26	\$ 822,104.65	\$ 31,619.39	4.00%
Contractual Services	\$ 750,510.00	\$ 783,510.00	\$ 33,000.00	4.40%
Materials & Supplies	\$ 29,150.00	\$ 29,150.00	\$ -	0.00%
Tuition	\$ 16,000.00	\$ 165,500.00	\$ 149,500.00	934.38%
Textbooks	\$ 4,000.00	\$ 4,000.00	\$ -	0.00%
Admin Total	\$ 2,422,127.41	\$ 2,660,718.65	\$ 238,591.24	9.85%

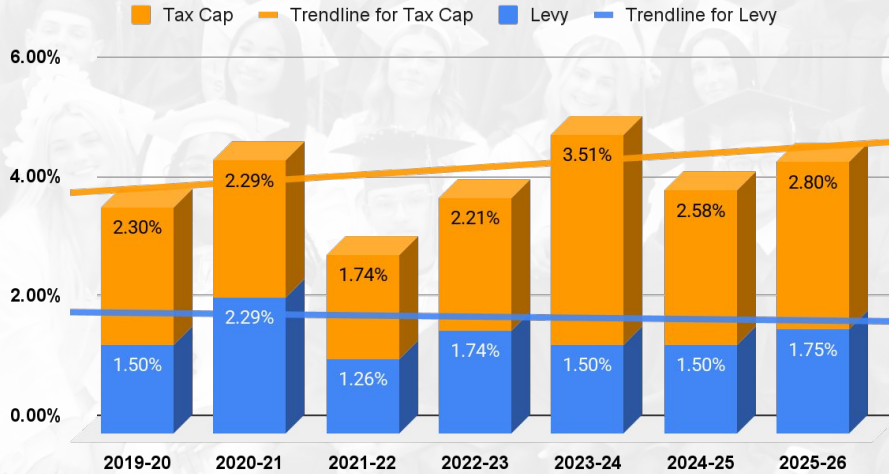
## Includes:

- Board of Education
- Superintendent's Office
- Business Office
- Non-Special Education Tuition District Printing and Mailing
- District Insurance
- Legal and Fiscal fees
- Private School Textbooks

# Budget to Budget & Tax Levy Recommendations

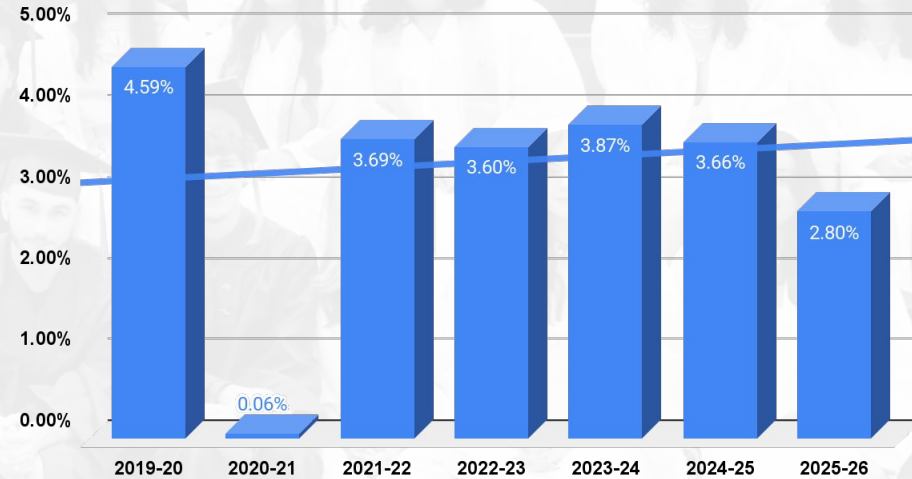


## Levy and Tax Cap



- Average Tax Levy Increase - 1.65%
- Average Tax Cap - 2.49%

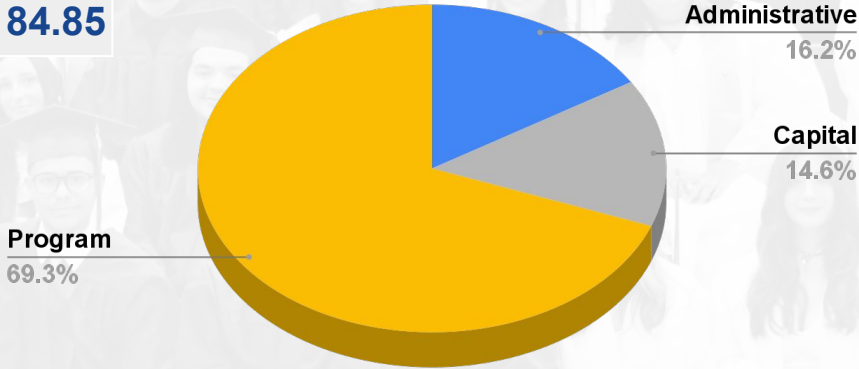
## Budget to Budget



- Average Budget to Budget Increase - 3.18%

# Budget to Budget - Three-Part Budget

Administrative	\$ 4,360,781.41
Capital	\$ 3,931,650.74
Program	\$ 18,699,184.85



2024-25	2025-26	Difference	Percent Change
\$ 26,255,573.00	\$ 26,991,617.00	\$ 736,044.00	2.80%



# Budget to Budget - Revenue Plan

Fund Balance

1.9%

Other Revenue

2.2%

State & Federal...

33.5%

Tax Levy (Local...

62.4%



	2024-25	2025-26	Difference
Tax Levy (Local Share)	\$16,574,028.00	\$16,844,995.00	\$270,967.00
State & Federal Aid*	\$8,949,000.00	\$9,039,497.00	\$90,497.00
Other Revenue*	\$325,000.00	\$607,125.00	\$282,125.00
Fund Balance	\$407,545.00	\$500,000.00	\$92,455.00
<b>Total</b>	<b>\$26,255,573.00</b>	<b>\$26,991,617.00</b>	<b>\$736,044.00</b>

- State Aid has not been finalized. Final amounts should be released in early April
- Increase in Other Revenue through the implementation of Cashvest investment strategies.

# 24-25 FEDERAL GRANT

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	<b>\$708,184</b>		

Program	Program Rate	24-25 Student Slots	Total Funding
Universal Pre-K (UPK)	\$6,297.00	13	\$81,859.00
Statewide Universal Full Day Pre-K (SUFDPK)	\$10,000.00	14	\$140,000.00
Statewide Universal Full Day Pre-K Expansion (SUFDPK)	\$10,000.00	13	\$130,000.00
<b>TOTAL GRANT ALLOTMENT \$512,840 up to 63 students</b>			

# Resolution for New Capital Reserve

The district approved a Capital Reserve Fund in 2018 with a \$5 million limit over 10 years and has contributed \$4.5 million so far. To continue funding future capital projects, voter authorization is recommended to establish a new Capital Reserve during the May budget vote.

- New reserve amount: not to exceed \$5,000,000.
- Contributions period: up to 10 years.
- Initial funding from unexpended amount in the current reserve.



# Nominating Petitions

**There will be 2 vacancies on the Board of Education. Candidates run at large. Candidates with the most votes will be elected for the period July 1, 2025 through June 30, 2028. The following seats are up for election:**

**Seat held by: Rob Andrade**

**Seat held by: Lori Gorcsos**

**Petitions available since March 1st and can be obtained at the Office of the District Clerk, Monday-Friday, 8:00 am to 4:00 pm**

**25 qualified voter\* signatures are required on the petition  
Petitions must be returned no later than 5:00 PM, April 21, 2025**

**\*Qualified Voter = Must be a US citizen, at least 18 years old and reside in the district at least 30 days before the election**

**Further information is available on the District Web Site**



# Budget Timeline:

1. Budget Scenarios/Revenue
2. Board of Education Budget Discussion
3. Board Adopts the Budget
4. Community Outreach
5. Community Vote - May 20th

